



Period Ending: August 31, 2014

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Narrative, August 2014

The Monthly Departmental Financial Report

The City of South Bend has developed the attached Monthly Departmental Financial Report to provide current year financial information for each City fund, as well as 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, the Department of Local Government Finance’s Annual Financial Report (AFR), or the Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

As of August 31, 2014, total revenue was \$163,003,491, 61% of estimated revenue. As of August, 2013 total revenue received was \$171,311,493 within the same funds. Excluding property taxes which are received in June and December each year, remaining revenue sources are also at 61% of estimates—less than the expected 66% at this point in the year. August’s cash receipts of \$14.4 million included \$2 million for income tax that was late from July, but nonetheless was less than the average of \$14.8 million received each month.

As of August 31, 2014, total expenditures were \$175,552,715 and outstanding encumbrances were \$32,496,647, a total of \$208,049,362 which represents 54% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. Encumbrances climbed by \$5 million in August as more construction projects were initiated and vendors contracted. If encumbrances were excluded, expenditures were 45% of the amended expenditure budget at the end of the period. Total expenditures were \$157,455,251 as of August 31, 2013.

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

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
August 31, 2014

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	54,612,436	2,735,937	32,312,391	37,006,536	22,300,045	59%
		Special Revenue						
		102 Rainy Day	52,000	1,508	19,001	21,962	32,999	37%
		201 Parks & Recreation	10,899,509	330,349	6,387,889	7,316,290	4,511,620	59%
		202 Motor Vehicle Highway	9,106,300	494,985	5,485,000	7,049,456	3,621,300	60%
		203 Recreation Nonreverting	1,449,592	85,644	727,325	824,341	722,267	50%
		209 Studebaker-Oliver Reverting Grants	335,000	190	2,389	2,761	332,611	1%
		210 Economic Development State Grants	2,077,016	59	36,808	201,301	2,040,208	2%
		211 Community & Economic Development Admn.	2,278,246	455,116	1,532,366	1,654,365	745,880	67%
		212 Community & Economic Development	6,911,000	129,951	2,411,722	2,758,411	4,499,278	35%
		216 Police State Seizures	35,900	30	23,887	9,307	12,013	67%
		217 Gift, Donation, Bequest	7,290	17	171,304	11,436	-164,014	2350%
		218 Police Curfew Violations	1,025	15	351	403	674	34%
		220 Law Enforcement Continuing Education	211,000	9,570	136,597	128,308	74,403	65%
		227 Loss Recovery	17,000	1,295	17,194	3,816,474	-194	101%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	1,063,545	4,257,305	4,494,287	2,133,724	67%
		251 Local Roads & Streets	1,121,801	24,152	700,132	660,494	421,669	62%
		252 Excess Welfare Distribution	0	0	3	3	-3	0%
		258 Human Rights Federal Grant	210,700	26,668	40,518	65,231	170,182	19%
		271 Eastrace Waterway	100	1	28	37	72	28%
		273 Morris PAC / Palais Royale Marketing	8,100	1,150	8,118	4,689	-18	100%
		280 Police Block Grants	0	1	7	8	-7	0%
		281 Economic Develop. Commission-Revenue Bonds	0	5	60	69	-60	0%
		289 HAZMAT	10,000	5	24,092	16,748	-14,092	241%
		291 Indiana River Rescue	45,200	20	38,804	62,482	6,396	86%
		292 Police Grants	0	0	66,716	38,532	-66,716	0%
		294 Regional Police Academy	22,000	13	18,074	19,749	3,926	82%
		295 COPS MORE Grant	41,600	689	7,264	7,848	34,336	17%
		299 Police Federal Drug Enforcement	77,000	12,836	39,492	84,712	37,508	51%
		404 County Option Income Tax	9,270,187	1,486,327	6,143,089	5,617,193	3,127,098	66%
		408 Economic Development Income Tax	9,346,481	1,467,979	6,253,786	5,901,194	3,092,695	67%
		410 Urban Development Action Grant	110	5	61	3,431	49	55%
		655 Project Releaf	431,700	36,599	292,915	289,960	138,785	68%
		705 Police K-9 Unit	2,000	1	1,005	6	995	50%
		Special Revenue Total	60,573,886	5,628,723	35,058,303	41,061,489	25,515,583	58%
		City Debt Service						
		313 Football Hall of Fame Debt Service	649,990	7,140	351,585	775,129	298,405	54%
		City Debt Service Total	649,990	7,140	351,585	775,129	298,405	54%
		Capital Project						
		288 Emergency Medical Services Capital Improv.	2,661,000	172,029	1,821,928	1,939,535	839,072	68%
		377 Professional Sports Development	678,228	46,954	456,826	442,840	221,402	67%
		401 Coveleski Stadium Capital	500	5	59	68	441	12%
		403 Zoo Endowment	2,900	9	108	125	2,792	4%
		405 Park Nonreverting Capital	195,700	774	20,358	18,166	175,342	10%
		406 Cumulative Capital Development	520,794	4,003	287,639	306,444	233,155	55%
		407 Cumulative Capital Improvement	434,150	26	273,673	279,210	160,477	63%
		412 Major Moves Construction	581,798	42,612	284,740	298,730	297,058	49%
		416 Morris Performing Arts Center Capital	101,500	87	51,127	65,781	50,373	50%
		434 Community Revitalization Enhancement District	651,000	25	204	418	650,796	0%
		450 Palais Royale Historic Preservation	16,125	1,150	5,019	10,029	11,106	31%
		677 Football Hall of Fame Capital	2,500	107	1,415	1,865	1,085	57%
		Capital Project Total	5,846,195	267,781	3,203,098	3,363,210	2,643,097	55%
		Enterprise						
		600 Consolidated Building Fund	3,812,560	84,786	2,008,509	644,577	1,804,051	53%
		601 Parking Garages	1,040,400	72,825	707,160	668,969	333,240	68%
		610 Solid Waste Operations	5,257,701	423,734	3,526,441	3,437,281	1,731,260	67%
		611 Solid Waste Capital	836,202	35,006	650,058	830,504	186,144	78%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
August 31, 2014

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterp	620 Water Works Operations	14,711,333	1,606,851	9,713,514	9,899,709	4,997,819	66%
		622 Water Works Capital	10,000	616	7,779	10,501	2,221	78%
		623 Water Works Bond Capital	5,000	58	1,402	13,495	3,598	28%
		624 Water Works Customer Deposit	6,000	256	3,256	3,589	2,744	54%
		625 Water Works Sinking	2,057,224	170,938	1,367,650	1,368,662	689,574	66%
		626 Water Works Bond Reserve	90,073	8,842	71,952	182,831	18,121	80%
		629 Water Works Reserve Operations & Maintenance	70,312	364	58,058	50,444	12,254	83%
		640 Sewer Repair Insurance	549,200	49,289	390,423	368,611	158,777	71%
		641 Sewage Works Operations	34,553,188	2,833,058	22,264,167	21,008,087	12,289,021	64%
		642 Sewage Works Capital	3,566,580	930	4,011,496	169,142	-444,916	112%
		643 Sewage Works Reserve Operations & Maint.	238,715	598	137,452	208,441	101,263	58%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	0	3	37	-3	0%
		649 Sewage Sinking	9,804,645	775,655	6,205,013	6,360,819	3,599,632	63%
		651 2007B Sewer Bond	0	0	0	66	0	0%
		653 Sewage Debt Service Reserve	0	0	0	14,096	0	0%
		658 Sewer Bond 2010	0	0	5	209	-5	0%
		659 Sewer Bond 2011	25,000	899	15,450	23,550	9,550	62%
		661 Sewer Bond 2012	45,000	3,112	39,568	47,004	5,432	88%
		663 Sewer Bond 2013	0	0	0	0	0	0%
		664 2013A Cost of Issuance Fund	0	1	10	85,743	-10	0%
		665 2014 Sewer Bond	0	0	0	0	0	0%
		670 Century Center	4,564,898	74,507	2,950,857	2,274,074	1,614,041	65%
		671 Century Center Capital	500	59	233	675,187	267	47%
Enterprise Total			81,244,531	6,142,383	54,130,457	48,345,627	27,114,074	67%
Internal Service								
		222 Central Services	7,847,374	542,871	4,887,109	4,950,970	2,960,266	62%
		226 Liability Insurance	2,898,690	242,352	1,965,436	2,008,091	933,254	68%
		278 Take Home Vehicle Police	123,160	14,191	85,672	86,257	37,488	70%
		711 Self-Funded Employee Benefits	13,562,450	1,155,029	8,777,860	8,225,608	4,784,590	65%
		713 Unemployment Compensation	102,864	8,570	68,791	188,724	34,073	67%
Internal Service Total			24,534,538	1,963,012	15,784,867	15,459,649	8,749,671	64%
Trust & Agency								
		701 Firefighters Pension	5,391,332	130	2,565,391	2,519,522	2,825,941	48%
		702 Police Pension	6,310,000	218	3,057,783	2,936,604	3,252,217	48%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	6	81	105	169	33%
Trust & Agency Total			11,701,582	354	5,623,255	5,456,231	6,078,327	48%
City Funds Total			239,163,158	16,745,330	146,463,956	151,467,870	92,699,202	61%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
		324 TIF Revenue - Airport	13,484,612	101,814	7,778,577	9,828,529	5,706,035	58%
		420 Tax Incremental Financing (TIF) - Downtown	4,168,336	30,240	2,941,026	2,244,840	1,227,310	71%
		422 TIF - West Washington	422,000	160	305,541	265,753	116,459	72%
		425 Redevelopment Retail & Leighton Plaza	164,303	14,865	107,111	109,225	57,192	65%
		426 TIF - Central Medical Service Area	640,000	344	465,620	622,454	174,380	73%
		429 TIF - Northeast Development	827,000	667	814,936	437,740	12,064	99%
		430 TIF - Southside Development #1	2,515,000	762	1,276,382	1,394,983	1,238,618	51%
		435 TIF - Douglas Road	320,750	63	161,536	164,489	159,214	50%
		436 TIF - Northeast Residential	2,394,000	354	1,385,260	1,346,897	1,008,740	58%
Tax Increment Financing Total			24,936,001	149,269	15,235,989	16,414,910	9,700,012	61%
Redevelopment								
		433 Redevelopment General	0	2	39	80	-39	0%
		439 Certified Technology Park	1,462,000	644	8,120	1,451,096	1,453,880	1%
		454 Airport Urban Enterprise Zone	1,500	66	830	959	670	55%
		619 Blackthorn Operations	1,696,879	252,030	1,264,783	1,294,216	432,096	75%
Redevelopment Total			3,160,379	252,742	1,273,772	2,746,351	1,886,607	40%
Debt Service								
		315 Redevelopment Bond - Airport Taxable	5,000	181	2,289	2,654	2,711	46%

**City of South Bend
 Monthly Department Financial Report
 REVENUE SUMMARY
 August 31, 2014**

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redeve	Debt S	317 Coveleski Debt Service Reserve	1,800	88	1,110	1,283	690	62%
		319 Blackthorn Redev Bond	0	0	0	464	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	303	3,824	4,435	2,176	64%
		432 TIF - Southside Development #3	15,000	1,047	22,551	673,526	-7,551	150%
		Debt Service Total	27,800	1,619	29,774	682,362	-1,974	107%
Redevelopment Commission Controlled Funds Total			28,124,180	403,630	16,539,535	19,843,623	11,584,645	59%
Grand Total			267,287,338	17,148,960	163,003,491	171,311,493	104,283,847	61%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 31, 2014

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	711,711	70,225	458,042	426,013	1,957	251,712	65%
		101-0104 311 Call Center	488,908	45,786	293,253	165,216	6,250	189,404	61%
		101-0201 City Clerk	394,608	40,496	229,752	216,356	8,965	155,891	60%
		101-0301 Common Council	542,598	23,365	214,900	245,468	0	327,698	40%
		101-0401 Administration & Finance	2,091,944	217,641	1,377,003	1,224,397	18,423	696,518	67%
		101-0404 Morris Performing Arts Center	1,063,527	93,809	649,940	648,866	44,119	369,468	65%
		101-0405 Palais Royale	523,710	41,019	281,457	264,459	38,105	204,149	61%
		101-0501 Legal Department	1,025,635	96,508	658,509	577,789	6,382	360,744	65%
		101-0600 Energy Office 2013	0	0	0	54,256	0	0	0%
		101-0602 Engineering	1,126,302	142,543	729,229	868,520	27,614	369,458	67%
		101-0607 Traffic & Lighting 2013	0	0	0	109,536	0	0	0%
		101-0801 Police Department	24,725,204	2,331,435	15,539,382	15,029,176	299,148	8,886,674	64%
		101-0802 Communications Center	2,236,486	223,005	1,351,804	1,377,862	0	884,682	60%
		101-0805 Police LOIT 2013	0	0	0	2,680,233	0	0	0%
		101-0901 Fire Department	21,049,415	2,210,527	14,321,725	13,550,322	184,774	6,542,916	69%
		101-0905 Fire LOIT 2013	0	0	0	2,380,827	0	0	0%
		101-1008 Human Rights	367,262	39,361	226,965	209,197	10,480	129,817	65%
		101-1201 Code 2013	5,225	0	851	1,087,563	2,269	2,105	60%
		101-1203 Code Hearing 2013	0	0	0	23,478	0	0	0%
		101-1204 Junk Vehicle 2013	0	0	0	29,390	0	0	0%
		101-1205 Unsafe Building 2013	0	0	750	18,212	0	-750	0%
		101-1207 Animal Control 2013	2,254	-120	180	389,794	1,547	527	77%
		General Fund Total	56,354,789	5,575,600	36,333,743	41,576,931	650,033	19,371,014	66%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,600,878	1,221,268	8,188,970	8,456,278	333,210	4,078,698	68%
		202 Motor Vehicle Highway	10,008,877	519,711	5,119,463	4,438,304	1,826,874	3,062,540	69%
		203 Recreation Nonreverting	1,479,064	141,292	651,418	658,703	108,295	719,351	51%
		209 Studebaker-Oliver Reverting Grants	1,415,000	0	0	0	0	1,415,000	0%
		210 Economic Development State Grants	2,117,886	0	36,005	114,121	0	2,081,881	2%
		211 Community & Economic Development Admn.	2,404,884	240,190	1,512,169	1,474,676	15,426	877,289	64%
		212 Community & Economic Development	6,910,783	350,106	2,555,417	3,151,252	4,171,335	184,031	97%
		216 Police State Seizures	40,000	0	0	10,500	0	40,000	0%
		217 Gift, Donation, Bequest	201,010	0	13,736	0	126,610	60,663	70%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	294,802	16,635	120,257	279,878	13,988	160,557	46%
		227 Loss Recovery	6,615,805	111,852	690,616	89,845	1,421,881	4,503,308	32%
		244 Emergency Phone System	215,000	15,295	136,113	0	0	78,887	63%
		249 Public Safety LOIT	7,214,658	778,855	4,976,039	5,344,501	0	2,238,619	69%
		251 Local Roads & Streets	1,124,520	6,071	300,213	696,694	421,281	403,026	64%
		252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
		258 Human Rights Federal Grant	224,001	23,131	121,989	124,914	8,888	93,124	58%
		271 Eastrace Waterway	10,346	0	9,092	0	0	1,254	88%
		273 Morris PAC / Palais Royale Marketing	18,000	878	9,191	6,012	2,633	6,176	66%
		280 Police Block Grants	0	0	0	0	0	0	0%
		281 Economic Develop. Commission-Revenue Bonds	0	0	0	0	0	0	0%
		289 HAZMAT	10,000	0	0	3,238	0	10,000	0%
		291 Indiana River Rescue	52,300	721	24,989	81,285	3,198	24,113	54%
		292 Police Grants	228,060	0	138,059	36,911	0	90,001	61%
		294 Regional Police Academy	23,750	710	12,545	17,357	0	11,205	53%
		295 COPS MORE Grant	141,600	1,513	11,314	10,359	0	130,286	8%
		299 Police Federal Drug Enforcement	166,499	1,628	50,662	111,471	27,156	88,682	47%
		404 County Option Income Tax	11,165,785	392,180	5,869,237	6,436,851	326,770	4,969,778	55%
		408 Economic Development Income Tax	10,289,984	669,170	6,755,905	6,856,896	436,107	3,097,972	70%
		410 Urban Development Action Grant	0	0	0	0	0	0	0%
		655 Project Releaf	430,114	2,852	69,284	291,378	0	360,830	16%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		Special Revenue Total	75,407,752	4,494,058	37,372,683	38,691,423	9,243,652	28,791,417	62%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,116	0	1,270,500	1,268,000	0	-2,384	100%
		City Debt Service Total	1,268,116	0	1,270,500	1,268,000	0	-2,384	100%

**City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 31, 2014**

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 Project									
		288 Emergency Medical Services Capital Improv.	6,287,299	1,353,683	4,174,205	4,271,345	987,293	1,125,801	82%
		377 Professional Sports Development	865,746	0	865,545	876,470	0	201	100%
		401 Coveleski Stadium Capital	3,540	0	0	0	0	3,540	0%
		403 Zoo Endowment	0	0	0	0	0	0	0%
		405 Park Nonreverting Capital	205,217	1,752	159,215	89,191	16,188	29,814	85%
		406 Cumulative Capital Development	722,935	0	474,118	353,134	0	248,817	66%
		407 Cumulative Capital Improvement	364,762	0	369,000	367,575	0	-4,238	101%
		412 Major Moves Construction	5,823,729	337,489	1,250,082	1,063,122	3,284,172	1,289,476	78%
		416 Morris Performing Arts Center Capital	53,200	7,028	14,819	35,984	2,382	35,999	32%
		434 Community Revitalization Enhancement District	650,950	0	20,975	873,949	0	629,975	3%
		450 Palais Royale Historic Preservation	10,000	0	0	0	0	10,000	0%
		677 Football Hall of Fame Capital	188,567	3,295	51,748	43,378	8,908	127,911	32%
		Capital Project Total	15,175,945	1,703,247	7,379,706	7,974,147	4,298,942	3,497,297	77%
Enterprise									
		600 Consolidated Building Fund	3,798,909	251,543	2,016,904	672,481	351,196	1,430,809	62%
		601 Parking Garages	1,597,808	38,873	519,661	620,039	115,920	962,227	40%
		610 Solid Waste Operations	5,609,963	507,445	3,996,744	4,063,595	408,554	1,204,665	79%
		611 Solid Waste Capital	996,070	34,713	767,901	612,128	0	228,169	77%
		620 Water Works Operations	14,842,004	1,207,134	9,562,200	8,792,024	270,679	5,009,125	66%
		622 Water Works Capital	978,258	1,300	16,203	475,739	450,674	511,380	48%
		623 Water Works Bond Capital	811,011	355	524,356	2,142,588	54,895	231,760	71%
		624 Water Works Customer Deposit	6,000	256	3,216	3,629	0	2,784	54%
		625 Water Works Sinking	2,057,224	528	385,790	411,038	0	1,671,434	19%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	8,500	364	4,551	5,143	0	3,949	54%
		640 Sewer Repair Insurance	549,978	40,179	291,347	250,058	74,638	183,994	67%
		641 Sewage Works Operations	35,556,194	2,488,869	22,701,341	19,117,218	1,721,501	11,133,352	69%
		642 Sewage Works Capital	9,267,941	319,205	3,114,604	2,362,307	3,242,434	2,910,903	69%
		643 Sewage Works Reserve Operations & Maint.	15,000	598	7,488	8,145	0	7,512	50%
		647 Sewer Bond 2007	1,138	0	1,143	13,616	0	-5	100%
		649 Sewage Sinking	9,802,031	350	1,675,052	2,663,315	0	8,126,979	17%
		653 Sewage Debt Service Reserve	0	0	0	2,438,087	0	0	0%
		658 Sewer Bond 2010	0	0	924	99,796	1,296	-2,220	0%
		659 Sewer Bond 2011	13,598,486	187,892	3,105,288	1,682,233	4,761,049	5,732,149	58%
		661 Sewer Bond 2012	18,868,570	10,485	523,779	2,278,887	1,261,765	17,083,026	9%
		663 Sewer Bond 2013	19,100,000	0	0	0	0	19,100,000	0%
		664 2013A Cost of Issuance Fund	0	0	0	81,064	0	0	0%
		665 2014 Sewer Bond	0	0	0	0	0	0	0%
		670 Century Center	4,564,898	47,715	2,620,391	1,930,530	0	1,944,507	57%
		671 Century Center Capital	393,547	339,363	339,363	0	0	54,184	86%
		Enterprise Total	142,423,530	5,477,166	52,178,248	50,723,661	12,714,600	77,530,682	46%
Internal Service									
		222 Central Services	8,036,532	645,216	4,833,746	4,934,663	972,252	2,230,534	72%
		226 Liability Insurance	2,897,200	108,426	1,849,233	1,981,898	27,695	1,020,272	65%
		278 Take Home Vehicle Police	80,580	0	0	63,700	0	80,580	0%
		711 Self-Funded Employee Benefits	14,483,463	1,209,081	9,898,357	8,527,375	43,721	4,541,386	69%
		713 Unemployment Compensation	227,974	12,357	102,863	45,049	0	125,111	45%
		Internal Service Total	25,725,749	1,975,080	16,684,198	15,552,685	1,043,668	7,997,883	69%
Trust & Agency									
		701 Firefighters Pension	5,874,445	448,342	3,624,882	3,654,212	0	2,249,563	62%
		702 Police Pension	7,221,941	530,267	4,556,590	4,338,881	0	2,665,351	63%
		730 City Cemetery	20,595	8,658	8,658	3,197	0	11,937	42%
		Trust & Agency Total	13,116,981	987,267	8,190,130	7,996,290	0	4,926,851	62%
City Funds Total			329,472,862	20,212,417	159,409,207	163,783,137	27,950,895	142,112,760	57%
Redevelopment Commission Controlled Funds									
Tax Increment Financing									
		324 TIF Revenue - Airport	27,286,693	749,456	5,299,856	7,801,683	3,035,694	18,951,143	31%
		420 Tax Incremental Financing (TIF) - Downtown	5,829,261	25,099	3,096,252	3,038,435	236,680	2,496,329	57%
		422 TIF - West Washington	657,534	360	679	274,082	8,831	648,024	1%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 31, 2014

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelop	Tax Incom	425 Redevelopment Retail & Leighton Plaza	149,425	11,357	90,475	66,372	0	58,950	61%
		426 TIF - Central Medical Service Area	4,103,504	52,059	1,781,574	884,890	175,126	2,146,804	48%
		429 TIF - Northeast Development	2,806,117	0	1,475	33,901	111,600	2,693,042	4%
		430 TIF - Southside Development #1	6,487,957	201,858	553,913	2,132,985	973,621	4,960,423	24%
		435 TIF - Douglas Road	399,823	300,230	395,621	190,718	4,200	2	100%
		436 TIF - Northeast Residential	3,583,228	0	3,330,291	3,022,532	0	252,937	93%
		Tax Increment Financing Total	51,303,542	1,340,419	14,550,136	17,445,598	4,545,752	32,207,654	37%
		Redevelopment							
		433 Redevelopment General	20,000	0	15,703	4,126	0	4,297	79%
		439 Certified Technology Park	3,600,000	0	0	0	0	3,600,000	0%
		454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
		619 Blackthorn Operations	1,671,706	199,474	1,079,405	1,297,923	0	592,301	65%
		Redevelopment Total	5,291,706	199,474	1,095,108	1,302,049	0	4,196,598	21%
		Debt Service							
		315 Redevelopment Bond - Airport Taxable	5,000	181	2,289	2,654	0	2,711	46%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	303	3,824	4,435	0	2,176	64%
		432 TIF - Southside Development #3	494,151	0	492,151	490,005	0	2,000	100%
		Debt Service Total	505,151	484	498,264	497,094	0	6,887	99%
Redevelopment Commission Controlled Funds Total			57,100,399	1,540,377	16,143,508	19,244,741	4,545,752	36,411,139	36%
Grand Total			386,573,261	21,752,794	175,552,715	183,027,878	32,496,647	178,523,899	54%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	August
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Fund/Department Number	101-0101	Date Updated	9/11/2014
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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	711,111	70,225	457,962	424,485	-	253,149	64%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	20	125	-	(20)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	60	1,363	-	(60)	0%
Other Income	600	-	-	40	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	70,225	458,042	426,013	-	253,669	64%
Expenditures							
Personnel	632,608	66,218	407,750	355,582	-	224,858	64%
Supplies	19,889	1,565	14,077	29,586	605	5,207	74%
Services	55,853	2,295	34,674	39,196	1,352	19,827	65%
Debt Service	3,361	147	1,541	1,649	-	1,820	46%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	70,225	458,042	426,013	1,957	251,712	65%
Net	-	-	-	-	(1,957)	1,957	
Cash Balance			-	-			

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/Variiances Below:

Debt Service is paid quarterly; the first payment was made in January 2014. Payroll costs are slightly heavier because there were 3 payrolls paid this month.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	August
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Fund/Department Number	101-0104	Date Updated	9/12/2014
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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	8,831	-	(26,509)	165,216	-	35,340	-300%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	480,077	45,786	319,763	-	-	160,314	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	45,786	293,253	165,216	-	195,655	60%
Expenditures							
Personnel	422,705	44,410	266,629	158,370	-	156,076	63%
Supplies	24,771	328	12,789	3,689	1,528	10,454	58%
Services	41,432	1,049	13,835	3,157	4,722	22,875	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	45,786	293,253	165,216	6,250	189,404	61%
Net	-	-	-	-	(6,250)	6,250	
Cash Balance	-						

Staffing			
Full Time	6.50	6.50	6.50
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	7.50	7.50	7.50

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

The negative revenues indicated in the Property Taxes line, Current Year to Date Actual column indicates that this department is collecting more in revenues than it has expended--this department is paying for itself. Part of the reason for the negative property tax revenue is also due to timing of recording charges to other departments. There were charges that occurred in 2013, however, were not recorded until January 2014, and therefore, showing a credit each month YTD. This should correct itself in 2015.

Explain Significant Spending on Capital Projects Below:

No capital expenditures budgeted in 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	August
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Fund/Department Number	101-0201	Date Updated	9/11/2014
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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	394,608	40,496	229,752	216,356	-	164,856	58%
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	394,608	40,496	229,752	216,356	-	164,856	58%
Expenditures							
Personnel	312,763	31,988	194,000	185,501	-	118,763	62%
Supplies	8,062	1,590	7,027	2,449	395	640	92%
Services	60,383	6,919	28,726	28,407	8,570	23,088	62%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	394,608	40,496	229,752	216,356	8,965	155,891	60%
Net	-	-	-	-	(8,965)	8,965	
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/Variiances Below:

Personnel costs appear higher than 2013 because there were 3 bi-weekly payroll checks issued in January. This phenomenon usually occurs twice per year; the second month will be August. Prior to the end of January, the Chief Deputy City Clerk resigned. The position was filled by the Ordinance Officer.

Explain Significant Spending on Capital Projects Below:

No significant changes at this time.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	August
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Fund/Department Number	101-0301	Date Updated	9/11/2014
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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	534,298	23,324	214,304	239,146	-	319,994	40%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	41	596	6,322	-	7,704	7%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,598	23,365	214,900	245,468	-	327,698	40%
Expenditures							
Personnel	297,929	22,082	137,348	124,227	-	160,581	46%
Supplies	14,785	24	306	12,239	-	14,479	2%
Services	229,884	1,259	77,245	109,002	-	152,639	34%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,598	23,365	214,900	245,468	-	327,698	40%

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. There were 3 payroll checks issued in January compared to the usual 2 issued in January 2013. This phenomenon occurs twice in 2014; August was the second time. Also in 2013, legal expenses were higher due to unforeseen circumstances.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	August
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Fund/Department Number	101-0401	Date Updated	9/15/2014
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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/Non-Dept Revenue	2,091,894	216,813	1,376,174	1,223,991	-	715,720	66%	
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	829	829	406	-	(779)	1658%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	2,091,944	217,641	1,377,003	1,224,397	-	714,941	66%	
Expenditures								
Personnel	1,789,551	196,889	1,165,254	1,023,649	-	624,297	65%	
Supplies	39,140	2,937	22,344	23,596	3,633	13,163	66%	
Services	259,453	17,815	187,476	177,152	13,505	58,472	77%	
Debt Service	3,800	-	1,928	-	1,286	586	85%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	2,091,944	217,641	1,377,003	1,224,397	18,423	696,518	67%	
Net	-	-	-	-	(18,423)	18,423		
Cash Balance							-	

Staffing			
Full Time	23.00	22.00	
Part-Time /Seasonal/Temporary	2.00	3.00	
Total	25.00	25.00	-

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

Added 3.2 positions in 2014. Additionally, January was a 3-paycheck month. New Benefits Manager, Help Desk and Database Administrator positions were approved in the 2014 budget. The Database Administrator position remains unfilled. A new Deputy City Controller began in April, 2014. Additional training costs are being incurred during 2014 for new and existing staff members.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	August
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Fund/Department Number	101-0404	Date Updated	9/8/2014
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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/Non-Dept Revenue	181,527	91,478	(2,192)	89,545	-	183,719	-1%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	2,157	646,959	554,561	-	229,041	74%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	174	5,173	4,760	-	827	86%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	93,809	649,940	648,866	-	413,587	61%
Expenditures							
Personnel	711,096	67,949	453,585	436,094	1,628	255,883	64%
Supplies	32,657	2,293	13,032	14,032	7,419	12,206	63%
Services	319,774	23,567	183,323	198,740	35,072	101,379	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	93,809	649,940	648,866	44,119	369,468	65%
Net	-	-	-	-	(44,119)	44,119	
Cash Balance							

Staffing			
Full Time	12.00	11.00	12.00
Part-Time /Seasonal/Temporary	4.00	4.00	4.00
Total	16.00	15.00	16.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	August
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Fund/Department Number	101-0405	Date Updated	9/8/2014
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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/Non-Dept Revenue	213,729	17,449	133,674	55,720	-	41,951	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	21,900	138,921	196,573	-	153,060	48%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	1,669	8,862	12,166	-	9,138	49%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	41,019	281,457	264,459	-	204,149	54%
Expenditures							
Personnel	251,265	25,341	157,387	141,034	612	93,266	63%
Supplies	31,629	403	4,290	8,173	4,190	23,149	27%
Services	225,816	15,274	119,780	115,252	33,303	72,733	68%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	41,019	281,457	264,459	38,105	204,149	61%
Net	-	-	-	-	(38,105)	-	
Cash Balance							

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

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

Explain Significant Spending on Capital Projects Below:

No Capital Projects Started.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	August
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Fund/Department Number	101-0501	Date Updated	9/12/2014
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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	953,285	96,508	656,887	576,458	-	296,398	69%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,581	958	-	419	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	-	42	374	-	70,309	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	96,508	658,509	577,789	-	367,126	64%
Expenditures							
Personnel	977,419	94,179	629,883	529,710	-	347,536	64%
Supplies	5,083	254	2,297	12,338	1,780	1,006	80%
Services	39,883	1,757	25,376	33,804	4,284	10,223	74%
Debt Service	3,250	318	953	1,938	318	1,979	39%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	96,508	658,509	577,789	6,382	360,744	65%
Net	-	-	-	-	(6,382)	6,382	
Cash Balance							

Staffing			
Full Time	9.60	9.00	
Part-Time /Seasonal/Temporary	-	2.00	
Total	9.60	11.00	-

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	August
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Fund/Department Number	101-0602	Date Updated	9/11/2014
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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	1,120,202	142,253	709,568	863,985	-	410,634	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,100	291	19,662	4,535	-	(13,562)	322%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,126,302	142,543	729,229	868,520	-	397,073	65%
Expenditures							
Personnel	610,675	69,481	405,682	425,293	-	204,993	66%
Supplies	18,929	924	13,759	10,262	1,810	3,360	82%
Services	483,156	72,138	303,384	430,344	23,184	156,589	68%
Debt Service	13,542	-	6,405	2,621	2,621	4,517	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,126,302	142,543	729,229	868,520	27,614	369,458	67%
Net	-	-	-	-	(27,614)	27,614	
Cash Balance							

Staffing		
Full Time	6.90	6.90
Part-Time /Seasonal/Temporary	1.81	1.28
Total	8.71	8.18

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

Other income included \$18,356 received in May as reimbursement for costs in state projects.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	August
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Fund/Department Number	101-0801	Date Updated	9/11/2014
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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	24,387,504	2,299,022	15,341,108	14,793,341	-	9,046,396	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	24,316	-	-	(24,316)	0%
Charges for Services	-	-	200	-	-	(200)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	32,413	173,758	235,835	-	156,443	53%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,725,204	2,331,435	15,539,382	15,029,176	-	9,185,822	63%
Expenditures							
Personnel	20,335,704	2,099,539	13,214,499	12,948,920	-	7,121,205	65%
Supplies	754,999	23,605	448,610	302,279	98,055	208,334	72%
Services	3,321,343	207,942	1,793,222	1,733,979	201,093	1,327,028	60%
Debt Service	8,000	349	17,893	15,602	-	(9,893)	224%
Capital	305,158	-	65,158	28,396	-	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	2,331,435	15,539,382	15,029,176	299,148	8,886,674	64%
Net	-	-	-	-	(299,148)	299,148	
Cash Balance			-	-			

Staffing			
Full Time	253.00	242.00	242.00
Part-Time /Seasonal/Temporary	57.00	2.00	2.00
Total	310.00	244.00	244.00

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

This fund includes the expenditures for 213 of the 260 budgeted Police officers and 95 civilian staff. Fund 249 contains the funding for 47 of the 260 Police officers that are funded by the LOIT. The 2014 Personnel Expenditure exceeds the prior year amount due to the 2.5 % increase in Police salaries partially offset by resignations and retirements in 2014 compared to 2013. Personnel costs are not expected to exceed the 2014 annual budget. The Supplies, 72% of budget used, is the result of a number of 2013 purchases encumbered in the 2014 budget as the Supplies were not received/paid for in 2013. Supplies expenditures for the full year 2014 are expected to be within budget.

Explain Significant Spending on Capital Projects Below:

Capital expenditures budget for 2014 is the result of a 2013 encumbrance to upgrade the video software for the interview room plus a budget transfer to provide for the conversion of police vehicles to compressed natural gas. The year to date capital expenditure was the cost of the video software for the interview room.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	August
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Fund/Department Number	101-0802	Date Updated	9/11/2014
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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	2,236,486	223,005	1,351,804	1,377,862	-	884,682	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,236,486	223,005	1,351,804	1,377,862	-	884,682	60%
Expenditures							
Personnel	2,210,667	222,358	1,343,696	1,361,874	-	866,971	61%
Supplies	4,029	-	1,362	1,245	-	2,667	34%
Services	21,790	647	6,746	14,743	-	15,044	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	223,005	1,351,804	1,377,862	-	884,682	60%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Staffing			
Full Time	35.00	31.00	31.00
Part-Time /Seasonal/Temporary	-	-	-
Total	35.00	31.00	31.00

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

This fund captures the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. The cost of three supervisors has been transferred to Fund 244 as their cost is recovered through the Emergency Telephone System funding. 2014 Personnel costs approximate 2013 due to the 2% salary increase which is partially offset by the 2014 transfer of three supervisors to Fund 244.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	August
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Fund/Department Number	101-0901	Date Updated	9/11/2014
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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	19,433,415	1,165,455	12,962,740	12,625,673	-	6,470,675	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	45,072	358,525	386,248	-	96,475	79%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	460	38,402	-	5,540	8%
Transfers In	1,000,000	1,000,000	1,000,000	500,000	-	-	100%
Total Revenue	21,049,415	2,210,527	14,321,725	13,550,322	-	6,727,690	68%
Expenditures							
Personnel	18,806,414	2,019,650	12,956,521	12,349,946	89,913	5,759,979	69%
Supplies	602,477	41,407	245,929	253,706	43,709	312,838	48%
Services	1,640,524	149,470	1,119,274	946,670	51,151	470,098	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	2,210,527	14,321,725	13,550,322	184,774	6,542,916	69%
Net	-	-	-	-	(184,774)	184,774	
Cash Balance			-	-			

Staffing			
Full Time	219.00	217.00	217.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	220.00	218.00	218.00

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

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 6 civilians. 38 firefighters are paid directly through the Public Safety LOIT leaving this account the balance. We had one firefighter separate during the month of July. We hold a lengthy recruitment process every 2 years and hire individuals in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

The Fire Department uses EMS Capital Fund 288 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through that fund. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvements to buildings in the General Fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	August
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Fund/Department Number	101-1008	Date Updated	9/11/2014
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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	367,262	39,361	226,965	208,955	-	140,297	62%	
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	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	367,262	39,361	226,965	209,197	-	140,297	62%	
Expenditures								
Personnel	272,252	29,976	182,869	166,611	-	89,383	67%	
Supplies	2,394	32	926	1,944	16	1,453	39%	
Services	78,426	9,353	43,171	40,643	10,465	24,791	68%	
Debt Service	-	-	-	-	-	-	0%	
Capital	14,190	-	-	-	-	14,190	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	367,262	39,361	226,965	209,197	10,480	129,817	65%	
Net	-	-	-	-	(10,480)	10,480		
Cash Balance							-	

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

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

Expenditures are consistent with normal operations. Personnel cost slightly higher this month due to three pay periods.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	August
Fund/Department Number	102	Date Updated	9/11/2014

	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	52,000	1,508	19,001	21,962	-	32,999	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	1,508	19,001	21,962	-	32,999	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	1,508	19,001	21,962	-	32,999	37%
Cash Balance			8,636,706	8,610,143			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	August
Fund/Department Number	201	Date Updated	9/15/2014

	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	7,350,000	-	4,021,603	3,943,985	-	3,328,397	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	596,878	-	324,443	309,952	-	272,435	54%
Grants/Intergovernmental	729,437	60,782	486,259	464,006	-	243,178	67%
Charges for Services	2,065,040	259,029	1,453,377	2,490,591	-	611,663	70%
Interest Earnings	13,000	608	5,417	9,286	-	7,583	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,154	9,930	96,791	98,470	-	48,363	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,899,509	330,349	6,387,889	7,316,290	-	4,511,620	59%
Expenditures							
Personnel	7,256,942	890,496	4,831,219	5,320,461	3,631	2,422,092	67%
Supplies	1,621,319	95,567	854,400	1,274,529	222,186	544,733	66%
Services	3,130,772	233,859	2,330,208	1,475,466	60,854	739,709	76%
Debt Service	313,345	1,347	168,143	145,625	-	145,202	54%
Capital	93,000	-	5,000	240,197	46,538	41,462	55%
Transfers Out	185,500	-	-	-	-	185,500	0%
Total Expenditures	12,600,878	1,221,268	8,188,970	8,456,278	333,210	4,078,698	68%
Net	(1,701,369)	(890,919)	(1,801,081)	(1,139,988)	(333,210)	432,922	
Cash Balance			2,427,789	3,753,978			

Staffing			
Full Time	111.00	92.00	92.00
Part-Time /Seasonal/Temporary	na	237.00	237.00
Total	111.00	329.00	329.00

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department, Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. For 2014, the Potawatomi Zoo will be operated by the Potawatomi Zoological Society. The Zoo revenues have been removed from the budget. However, because of the timing of the change, the original expenses are still included in the above budget in order to cover obligations resulting from the memorandum of understanding between the City and PZS. January had three pay dates, which resulted in the higher personnel costs. Expenses related to the Zoo transition also contributed to the higher than normal expenses in personnel and services categories and lower cash balance. Golf Revenues have been affected by the cold, wet spring and rainy summer weather. Part time staffing is individuals, not FTEs

Explain Significant Spending on Capital Projects Below:

Because of decreasing property tax revenues, the only capital expense for 2014 consists of the purchase of three pickup trucks and two commercial riding mowers.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	August
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Fund/Department Number	202	Date Updated	9/16/2014
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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	5,633,418	447,281	3,709,074	3,038,363	-	1,924,344	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	240,000	30,672	246,443	363,711	-	(6,443)	103%
Interest Earnings	7,000	718	7,244	7,646	-	(244)	103%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	9,300	16,313	38,948	12,854	-	(29,648)	419%
Transfers In	3,216,582	-	1,483,291	3,626,882	-	1,733,291	46%
Total Revenue	9,106,300	494,985	5,485,000	7,049,456	-	3,621,300	60%
Expenditures							
Personnel	4,124,220	376,808	2,584,144	2,389,502	-	1,540,076	63%
Supplies	3,330,683	37,096	940,448	987,880	1,240,308	1,149,927	65%
Services	1,967,329	105,807	1,297,590	936,708	586,566	83,173	96%
Debt Service	408,395	-	163,250	53,309	-	245,145	40%
Capital	178,250	-	134,030	70,905	-	44,220	75%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,008,877	519,711	5,119,463	4,438,304	1,826,874	3,062,540	69%
Net	(902,577)	(24,727)	365,537	2,611,152	(1,826,874)	558,760	
Cash Balance			4,044,452	4,882,617			

Staffing		
Full Time	58.01	55.01
Part-Time /Seasonal/Temporary	7.14	5.22
Total	65.15	60.23

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk: Increase in personnel costs - in 2013 the Traffic & Lighting budget was moved from the General Fund (101-0607) to MVH; additional salary and benefit allocations from Engineering Department. Significant overtime, snow control supplies, vehicle fuel and maintenance expense and unplanned contractor costs for snow removal during January and February due to extreme weather have pushed our budgets way over where they should be at this time of year. We have already spent 79% of our overtime budget, which has been scaled back to emergencies such as the recent storm that went through South Bend. We set up a new overtime account so that we can track Special Events overtime costs which will take some of the burden off of the "regular" overtime account. Additional appropriations were requested and approved in July 2014 for expenses incurred as stated above. These have been reflected in the budget column above.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	August
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Fund/Department Number	203	Date Updated	9/11/2014
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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	1,400,592	79,296	690,351	737,700	-	710,241	49%
Interest Earnings	4,000	154	1,853	3,962	-	2,147	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	6,194	35,120	82,679	-	9,880	78%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,449,592	85,644	727,325	824,341	-	722,267	50%
Expenditures							
Personnel	613,627	78,910	339,141	317,208	-	274,486	55%
Supplies	274,095	29,704	125,594	144,130	85,514	62,987	77%
Services	492,342	32,678	186,682	186,990	22,782	282,878	43%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	10,375	-	-	0%
Total Expenditures	1,479,064	141,292	651,418	658,703	108,295	719,351	51%
Net	(29,472)	(55,647)	75,907	165,638	(108,295)	2,916	
Cash Balance			854,156	836,770			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	-	58.00	58.00
Total	1.00	59.00	59.00

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

This fund accounts for programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February. Part time employees are individuals, not FTEs.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	August
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Fund/Department Number	209	Date Updated	9/10/2014
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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	30,000	-	-	-	-	30,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	190	2,389	2,761	-	2,611	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	335,000	190	2,389	2,761	-	332,611	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	-	-	-	30,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,385,000	-	-	-	-	1,385,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,415,000	-	-	-	-	1,415,000	0%
Net	(1,080,000)	190	2,389	2,761	-	(1,082,389)	
Cash Balance			1,085,776	1,082,436			

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

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

There is \$300,000 budgeted in Revenue as an expected insurance payment in this fund.

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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	August
Fund/Department Number	210	Date Updated	9/10/2014

	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	2,000,000	-	-	-	-	2,000,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	59	7,925	52,393	-	10,888	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	-	28,883	148,908	-	29,320	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,077,016	59	36,808	201,301	-	2,040,208	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	117,886	-	36,005	114,121	-	81,881	31%
Capital	2,000,000	-	-	-	-	2,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,117,886	-	36,005	114,121	-	2,081,881	2%
Net	(40,870)	59	803	87,180	-	(41,673)	
Cash Balance			349,753	1,005,635			

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

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

No significant issues. The IRF Loan was paid off early in 2013. Original maturity date was 07/30/2022. We received a grant from the IDGF in the amount of \$2,000,000 to be used for Ignition Park Infrastructure.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	August
Fund/Department Number	211	Date Updated	9/10/2014

	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	386,787	-	10,680	139,636	-	376,107	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	126	2,046	1,896	-	154	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	32,750	252,921	224,694	-	(52,621)	126%
Transfers In	1,688,959	422,240	1,266,719	1,288,139	-	422,240	75%
Total Revenue	2,278,246	455,116	1,532,366	1,654,365	-	745,880	67%
Expenditures							
Personnel	2,058,296	208,845	1,316,814	1,215,666	-	741,482	64%
Supplies	43,735	12,199	25,645	23,353	1,780	16,310	63%
Services	302,853	19,146	169,710	230,937	13,646	119,497	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	240,190	1,512,169	1,474,676	15,426	877,289	64%
Net	(126,638)	214,926	20,197	179,689	(15,426)	(131,409)	
Cash Balance			927,511	763,759			

Staffing			
Full Time	26.60	24.80	24.80
Part-Time /Seasonal/Temporary	-	-	-
Total	26.60	24.80	24.80

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

Explain Significant Spending on Capital Projects Below:

Capital expenditures for 2013 relate to purchase of whiteboard for conference room and electrical work associated with move to 14th floor.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development	Month	August
Fund/Department Number	212	Date Updated	9/10/2014

	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	6,625,000	96,571	2,090,054	2,571,210	-	4,534,946	32%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	133	1,339	1,733	-	661	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	284,000	33,247	320,329	185,468	-	(36,329)	113%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,911,000	129,951	2,411,722	2,758,411	-	4,499,278	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,910,783	350,106	2,555,417	3,151,252	4,171,335	184,031	97%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	350,106	2,555,417	3,151,252	4,171,335	184,031	97%
Net	217	(220,155)	(143,695)	(392,841)	(4,171,335)	4,315,247	
Cash Balance			446,507	119,071			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	August
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Fund/Department Number	216	Date Updated	9/11/2014
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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	-	23,533	8,939	-	11,467	67%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	30	354	368	-	(54)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	30	23,887	9,307	-	12,013	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	500	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	10,000	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	-	-	10,500	-	40,000	0%
Net	(4,100)	30	23,887	(1,193)	-	(27,987)	
Cash Balance			182,554	143,732			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	August
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Fund/Department Number	217	Date Updated	9/15/2014
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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	290	17	191	167	-	99	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,000	-	171,113	11,269	-	(164,113)	2444%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,290	17	171,304	11,436	-	(164,014)	2350%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	-	13,736	-	-	8,364	62%
Services	178,910	-	-	-	126,610	52,300	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,010	-	13,736	-	126,610	60,663	70%
Net	(193,720)	17	157,568	11,436	(126,610)	(224,677)	
Cash Balance			232,302	74,669			

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

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

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).

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	August
Fund/Department Number	218	Date Updated	9/11/2014

	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	1,000	13	325	375	-	675	33%
Interest Earnings	25	2	26	28	-	(1)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	15	351	403	-	674	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	25	15	351	403	-	(326)	
Cash Balance			11,898	11,288			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	August
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Fund/Department Number	220	Date Updated	9/11/2014
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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	-	-	10,000	6,964	-	(10,000)	0%
Charges for Services	180,000	9,094	111,058	113,895	-	68,942	62%
Interest Earnings	3,000	174	2,185	2,653	-	815	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,965	-	2,000	0%
Other Income	26,000	302	13,354	2,831	-	12,646	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	211,000	9,570	136,597	128,308	-	74,403	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	565	22,059	121,380	13,988	4,808	88%
Services	190,000	16,070	84,251	35,378	-	105,749	44%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	123,119	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	16,635	120,257	279,878	13,988	160,557	46%
Net	(83,802)	(7,065)	16,340	(151,570)	(13,988)	(86,154)	
Cash Balance			997,567	935,635			

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

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. Other income includes the receipt of funds from the US Marshal Service for rent of SBPD facility. The increase in Services expenditures over 2013 is due to the planned increase in officer training courses. Supply costs in 2014 are less than 2013 due to the purchase of in car videos in 2013. The 2014 Capital purchase was the license renewal for forensic software. The \$100,000 of Capital expended in 2013 was a portion of the purchase of the Police SWAT vehicle.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	August
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Fund/Department Number	227	Date Updated	9/11/2014
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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	17,000	1,295	17,194	11,617	-	(194)	101%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,804,857	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	1,295	17,194	3,816,474	-	(194)	101%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	4,315,805	111,852	536,196	89,845	1,411,881	2,367,728	45%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	-	154,420	-	10,000	1,935,580	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,615,805	111,852	690,616	89,845	1,421,881	4,503,308	32%
Net	(6,598,805)	(110,557)	(673,423)	3,726,629	(1,421,881)	(4,503,501)	
Cash Balance			7,262,610	8,068,190			

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

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

This fund is used primarily to fund Smart Streets projects as well as the Vacant & Abandoned Housing initiative. Most of the \$1.4 million encumbrance for Services is to demolition companies for V&A demolitions (\$900,000) and Trucks R Us for hauling contaminated refuse from the Organic Resources site (\$410,000). (The Organic Resources material has small pieces of plastic in it from being hauled in plastic bags, rendering it useless as organic compost.)

Explain Significant Spending on Capital Projects Below:

\$5,000 remains of the encumbrance for the Western Ave Corridor Smart Streets initiative to pay for the City Voice application, used to collect citizens' suggestions.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	August
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Fund/Department Number	244	Date Updated	9/11/2014
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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	215,000	-	215,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	215,000	-	215,000	-	-	-	100%
Expenditures							
Personnel	215,000	15,295	136,113	-	-	78,887	63%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	15,295	136,113	-	-	78,887	63%
Net	-	(15,295)	78,887	-	-	(78,887)	
Cash Balance			78,887				

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/Variiances Below:

This fund was set up per requirement by the State Board Of Accounts (SBOA) to cover the cost of 911 Police Communication personnel costs covered by a State Grant. Personnel expenditures exceed budget due to the fact that the supervisors have experienced high level of overtime due to lower than budget staffing levels of the Communication Specialists (the savings in staff labor costs are reflected in the Communications budget in Fund 101-802.) This fund will be closed in 2015 with the advent of the county-wide PSAP system.

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	August
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Fund/Department Number	249	Date Updated	9/15/2014
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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	6,380,029	1,063,338	4,253,353	3,928,257	-	2,126,676	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	207	3,952	5,450	-	7,048	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	560,580	-	-	0%
Total Revenue	6,391,029	1,063,545	4,257,305	4,494,287	-	2,133,724	67%
Expenditures							
Personnel	7,214,658	778,855	4,976,039	-	-	2,238,619	69%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	5,344,501	-	-	0%
Total Expenditures	7,214,658	778,855	4,976,039	5,344,501	-	2,238,619	69%
Net	(823,629)	284,690	(718,735)	(850,214)	-	(104,894)	
Cash Balance			1,313,459	2,139,726			

Staffing			
Full Time	-	85.00	85.00
Part-Time /Seasonal/Temporary	-	-	-
Total	-	85.00	85.00

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

Prior to 2014, monies in Fund 249 were transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation was prepared and any unspent money was 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. In 2014 the Fund includes the salary and benefit costs for 47 police officers and 38 firefighters.

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	August
Fund/Department Number	251	Date Updated	9/11/2014

	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	1,080,000	23,738	661,582	655,806	-	418,418	61%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	414	4,749	4,688	-	3,251	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,801	-	33,801	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,121,801	24,152	700,132	660,494	-	421,669	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	472,663	6,071	233,430	316,407	116,570	122,663	74%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	644,357	-	66,782	372,787	304,712	272,863	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	6,071	300,213	696,694	421,281	403,026	64%
Net	(2,719)	18,081	399,920	(36,200)	(421,281)	18,643	
Cash Balance			2,341,294	1,678,098			

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

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

Supplies are always street paving materials to be used throughout the year. \$33,801 received in April as project reimbursement for Edison & Gordon. \$305K encumbered in Capital is for the Boland Drive Multi-Use Trail.

Explain Significant Spending on Capital Projects Below:

2014 Budget:
 Boland Multi-Use Path: \$250,000
 New traffic devices: \$167,000
 Other projects: \$325,000

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	August
Fund/Department Number	252	Date Updated	9/11/2014

	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	-	0	3	3	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	3	3	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,146	-	-	-	-	1,146	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,146	-	-	-	-	1,146	0%
Net	(1,146)	0	3	3	-	(1,149)	
Cash Balance			1,152	1,149			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	August
Fund/Department Number	258	Date Updated	9/11/2014

	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	187,000	25,000	30,000	50,450	-	157,000	16%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	68	970	1,181	-	1,030	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	1,600	9,548	13,600	-	12,152	44%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	26,668	40,518	65,231	-	170,182	19%
Expenditures							
Personnel	112,901	12,295	75,665	73,312	-	37,236	67%
Supplies	4,550	252	1,336	1,111	427	2,787	39%
Services	105,050	10,585	44,988	50,186	8,461	51,601	51%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	304	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	23,131	121,989	124,914	8,888	93,124	58%
Net	(13,301)	3,536	(81,471)	(59,683)	(8,888)	77,058	
Cash Balance			385,304	426,481			

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. Expenditures in the services category were higher last year due to a new HUD grant. That grant expired in 2014, thus expenses decreased for 2014.

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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	August
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Fund/Department Number	271	Date Updated	9/11/2014
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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	1	28	37	-	72	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	1	28	37	-	72	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,346	-	9,092	-	-	1,254	88%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,346	-	9,092	-	-	1,254	88%
Net	(10,246)	1	(9,063)	37	-	(1,183)	
Cash Balance			5,309	14,360			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	August
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Fund/Department Number	273	Date Updated	9/8/2014
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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	8,000	1,145	8,060	4,618	-	(60)	101%
Interest Earnings	100	5	58	71	-	42	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	1,150	8,118	4,689	-	(18)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,000	878	9,191	6,012	2,633	6,176	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,000	878	9,191	6,012	2,633	6,176	66%
Net	(9,900)	272	(1,073)	(1,323)	(2,633)	(6,194)	
Cash Balance			26,912	27,440			

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

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

The Morris Performing 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	August
Fund/Department Number	280	Date Updated	9/18/2014

	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	-	1	8	10	-	(8)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	8	10	-	(8)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	1	8	10	-	(8)	
Cash Balance			3,826	3,814			

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.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	August
Fund/Department Number	281	Date Updated	9/10/2014

	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	-	5	60	69	-	(60)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	5	60	69	-	(60)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	5	60	69	-	(60)	
Cash Balance			27,188	27,104			

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. These bonds have been paid off. Fund to be closed during 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	August
Fund/Department Number	289	Date Updated	9/12/2014

	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	10,000	-	24,055	16,722	-	(14,055)	241%
Interest Earnings	-	5	37	26	-	(37)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	5	24,092	16,748	-	(14,092)	241%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	3,238	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	3,238	-	10,000	0%
Net	-	5	24,092	13,510	-	(24,092)	
Cash Balance			40,299	16,193			

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

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

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges businesses 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. Received reimbursement for extended response to airplane crash.

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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	August
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Fund/Department Number	291	Date Updated	9/12/2014
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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	45,000	-	38,575	62,200	-	6,425	86%
Interest Earnings	200	20	229	282	-	(29)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	20	38,804	62,482	-	6,396	86%
Expenditures							
Personnel	2,500	628	628	1,507	-	1,872	25%
Supplies	8,800	93	511	35,674	-	8,289	6%
Services	41,000	-	23,850	16,644	3,198	13,952	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	27,460	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	721	24,989	81,285	3,198	24,113	54%
Net	(7,100)	(701)	13,815	(18,803)	(3,198)	(17,717)	
Cash Balance			109,530	100,957			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	August
Fund/Department Number	292	Date Updated	9/11/2014

	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	-	-	66,716	38,532	-	(66,716)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	66,716	38,532	-	(66,716)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	36,911	-	-	0%
Services	138,060	-	138,059	-	-	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	-	-	-	90,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,060	-	138,059	36,911	-	90,001	61%
Net	(228,060)	-	(71,343)	1,621	-	(156,717)	
Cash Balance			133,166	99,745			

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

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

Of the \$66,717 of grant money received in 2014, \$13,753 is from a Federal grant to improve security at South Bend Schools. The South Bend Police Department is the Administrator of the grant. This funding plus cash received in December of 2013 has been disbursed to the South Bend School Corporation which spent the funds in accordance with the terms of the grant. The \$138,059 Services expenditure is the reimbursement made to the South Bend School Corp for their expenditures under the Federal grant noted previously.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	August
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Fund/Department Number	294	Date Updated	9/16/2014
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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	20,000	-	17,900	19,545	-	2,100	90%
Interest Earnings	-	13	174	204	-	(174)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	13	18,074	19,749	-	3,926	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	631	631	71	-	1,119	36%
Services	22,000	80	11,914	17,286	-	10,086	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	710	12,545	17,357	-	11,205	53%
Net	(1,750)	(697)	5,529	2,392	-	(7,279)	
Cash Balance			73,614	76,207			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. Revenue received is 90% of the estimated annual budget as many of the police departments outside of South Bend have paid their annual cost to participate in the instruction.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	August
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Fund/Department Number	295	Date Updated	9/11/2014
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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	350	19	248	272	-	102	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	250	-	3,250	0%
Other Income	38,000	670	7,016	7,326	-	30,984	18%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	689	7,264	7,848	-	34,336	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	1,142	3,665	2,698	-	11,335	24%
Services	16,000	370	7,649	7,661	-	8,351	48%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	1,513	11,314	10,359	-	130,286	8%
Net	(100,000)	(823)	(4,049)	(2,511)	-	(95,951)	
Cash Balance			109,293	104,778			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	August
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Fund/Department Number	299	Date Updated	9/11/2014
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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	75,000	5,118	31,198	51,287	-	43,802	42%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	82	658	632	-	342	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	7,636	7,636	32,793	-	(6,636)	764%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	12,836	39,492	84,712	-	37,508	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	56,499	-	23,800	35,071	9,759	22,941	59%
Services	40,000	-	25,234	10,455	3,196	11,570	71%
Debt Service	-	-	-	-	14,201	(14,201)	0%
Capital	70,000	1,628	1,628	65,945	-	68,372	2%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	166,499	1,628	50,662	111,471	27,156	88,682	47%
Net	(89,499)	11,208	(11,170)	(26,759)	(27,156)	(51,174)	
Cash Balance			373,991	308,582			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training. Other Revenue in 2013 reflects Federal Grant reimbursement for the purchase of a bomb suit.

Explain Significant Spending on Capital Projects Below:

The \$62,706 expenditure in 2013, was a portion of the purchase of a Swat vehicle.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	August
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Fund/Department Number	404	Date Updated	9/12/2014
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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	8,645,811	1,440,968	5,763,874	5,231,293	-	2,881,937	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	2,561	32,086	37,482	-	42,914	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	42,797	347,129	348,418	-	202,247	63%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	1,486,327	6,143,089	5,617,193	-	3,127,098	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	98,313	825,692	748,196	5,130	463,718	64%
Services	5,166,602	289,537	2,553,478	2,862,018	320,240	2,292,884	56%
Debt Service	2,245,628	4,330	1,905,469	1,896,128	-	340,159	85%
Capital	1,359,015	-	34,598	253,626	1,400	1,323,017	3%
Transfers Out	1,100,000	-	550,000	676,882	-	550,000	50%
Total Expenditures	11,165,785	392,180	5,869,237	6,436,851	326,770	4,969,778	55%
Net	(1,895,598)	1,094,147	273,852	(819,658)	(326,770)	(1,842,680)	
Cash Balance			15,179,486	14,507,344			

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

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

Significant revenue increase in 2014, due to the City receiving approximately \$67,000 more per month in COIT distribution than in the prior year. The 2014 amended budget balance is negative because it includes \$220,263 in encumbrances at 12/31/13 for projects that were in process. For 2014, COIT distributions from the County are \$720,484.22 per month and are paid through December 31, 2014. The amount shown as Transfers Out of \$1,100,000 is for the curb and sidewalk program. This is a significant increase (63%) from last year as the program has been well received by the citizens of South Bend. The amount is transferred to the MVH fund 202.

Explain Significant Spending on Capital Projects Below:

This year, \$297,500 has been budgeted for IT upgrades such as mobile 311 application and fiber enhancements to the County City building, Central Services and the Water Works Olive St. Station. An additional \$972,500 was appropriated in May 2014 to pay Transpo for the City's portion of the new CNG fueling station.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	August
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Fund/Department Number	408	Date Updated	9/15/2014
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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	8,796,821	1,466,137	5,864,547	5,451,568	-	2,932,274	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	354,960	-	150,000	70%
Interest Earnings	45,000	1,842	22,631	25,001	-	22,369	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	11,948	69,665	-	(11,948)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	1,467,979	6,253,786	5,901,194	-	3,092,695	67%
Expenditures							
Personnel	500,335	43,684	265,673	-	-	234,662	53%
Supplies	-	-	-	-	-	-	0%
Services	1,726,765	168,055	1,026,231	954,543	436,107	264,427	85%
Debt Service	1,925,783	-	1,925,520	1,914,214	-	263	100%
Capital	275,000	35,192	185,192	-	-	89,808	67%
Transfers Out	5,862,101	422,240	3,353,290	3,988,139	-	2,508,811	57%
Total Expenditures	10,289,984	669,170	6,755,905	6,856,896	436,107	3,097,972	70%
Net	(943,503)	798,809	(502,119)	(955,702)	(436,107)	(5,276)	
Cash Balance			10,340,009	9,030,116			

Staffing			
Full Time	9.00	6.00	6.00
Part-Time /Seasonal/Temporary	0.50	0.50	0.50
Total	9.50	6.50	6.50

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

2014 Budget includes 10 people (9 FT, 1 PT) from Code Enforcement as a result of the 2014 Budget as advertised and a consequential limitation in Fund 600. Transfers Out include \$1.69 million to DCI, \$1.87 million to MVH, and \$2.3 million to the Building Dept fund for Code Enforcement operations.

Explain Significant Spending on Capital Projects Below:

\$275,000 has been budgeted for the Potawatomi Zoological Society as part of the new public-private partnership that went into effect January 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	August
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Fund/Department Number	410	Date Updated	9/10/2014
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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	110	5	61	71	-	49	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,360	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	5	61	3,431	-	49	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	5	61	3,431	-	49	55%
Cash Balance			27,648	27,185			

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

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

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. No new payments from the BDC are expected until 2015.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	August
Fund/Department Number	655	Date Updated	9/16/2014

	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	36,403	290,693	287,820	-	138,307	68%
Interest Earnings	2,700	195	2,222	2,139	-	478	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,599	292,915	289,960	-	138,785	68%
Expenditures							
Personnel	64,378	25	1,506	1,146	-	62,872	2%
Supplies	8,369	-	-	347	-	8,369	0%
Services	34,583	2,827	20,079	16,647	-	14,504	58%
Debt Service	72,784	-	47,699	23,238	-	25,085	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	250,000	-	250,000	0%
Total Expenditures	430,114	2,852	69,284	291,378	-	360,830	16%
Net	1,586	33,747	223,631	(1,418)	-	(222,045)	
Cash Balance			1,160,663	859,601			

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

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

Program is planned to begin on October 27th and (weather permitting) run through the first week in December. The \$250,000 transfer is to MVH to cover their costs in this process.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	August
Fund/Department Number	705	Date Updated	9/11/2014

	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	1	5	5	-	5	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,000	-	-	990	50%
Other Income	-	-	-	1	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1	1,005	6	-	995	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	-	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	-	-	-	2,000	0%
Net	-	1	1,005	6	-	(1,005)	
Cash Balance			2,318	1,936			

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

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

This fund was set up to receive donations for the Police K9 unit and track expenditures of those funds.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	August
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Fund/Department Number	313	Date Updated	9/10/2014
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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	497,000	-	271,788	693,822	-	225,212	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,350	-	22,679	33,662	-	44,671	34%
Grants/Intergovernmental	85,640	7,140	57,118	47,645	-	28,522	67%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	649,990	7,140	351,585	775,129	-	298,405	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,116	-	1,270,500	1,268,000	-	(2,384)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,116	-	1,270,500	1,268,000	-	(2,384)	100%
Net	(618,126)	7,140	(918,915)	(492,871)	-	300,789	
Cash Balance			(202,579)	84,502			

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes were received in the amount of \$271,788 during June, 2014. The property tax collections represented 54.69% of the 2014 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. The February and July debt service payments have been made for 2014. The fund will receive additional property taxes and license excise tax revenue during December, 2014.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital Improv.	Month	August
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Fund/Department Number	288	Date Updated	9/11/2014
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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	2,623,000	166,869	1,806,410	1,909,321	-	816,590	69%
Interest Earnings	10,000	786	11,144	13,579	-	(1,144)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,000	4,374	4,374	16,635	-	23,626	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,000	172,029	1,821,928	1,939,535	-	839,072	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	19,058	137,367	197,083	10,883	151,750	49%
Services	416,952	22,816	222,058	2,236,667	45,724	149,170	64%
Debt Service	351,106	495	247,178	40,667	2,046	101,882	71%
Capital	4,219,241	311,314	2,567,602	1,296,928	928,640	722,999	83%
Transfers Out	1,000,000	1,000,000	1,000,000	500,000	-	-	100%
Total Expenditures	6,287,299	1,353,683	4,174,205	4,271,345	987,293	1,125,801	82%
Net	(3,626,299)	(1,181,654)	(2,352,277)	(2,331,810)	(987,293)	(286,729)	
Cash Balance			3,217,027	3,202,836			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. Operated costs are incurred through the General Fund (101-0901) and so a transfer of \$1,000,000 is processed to cover those expenditures.

Explain Significant Spending on Capital Projects Below:

Continued construction of Fire Training Facility.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	August
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Fund/Department Number	377	Date Updated	9/10/2014
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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	600,000	46,863	388,711	362,795	-	211,289	65%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	91	1,405	2,194	-	2,595	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	-	66,710	77,851	-	7,518	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	46,954	456,826	442,840	-	221,402	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	865,746	-	865,545	776,470	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	100,000	-	-	0%
Total Expenditures	865,746	-	865,545	876,470	-	201	100%
Net	(187,518)	46,954	(408,719)	(433,630)	-	221,201	
Cash Balance			433,338	607,192			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt service, and a \$100,000 capital transfer to Coveleski Stadium. 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. The January debt service payments have been made for 2014. The final debt service payment on the 2010 Coveleski Stadium bonds was paid January 15, 2013. The outstanding principal balance on the bonds is \$2,850,263 at July 31, 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	August
Fund/Department Number	401	Date Updated	9/11/2014

	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	500	5	59	68	-	441	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	5	59	68	-	441	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	-	-	2,002	0%
Services	1,538	-	-	-	-	1,538	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,540	-	-	-	-	3,540	0%
Net	(3,040)	5	59	68	-	(3,099)	
Cash Balance			26,909	26,827			

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

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

Fd 401 accounts for capital spending on Coveleski Stadium. Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	August
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Fund/Department Number	403	Date Updated	9/11/2014
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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	9	108	125	-	92	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	9	108	125	-	2,792	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	9	108	125	-	2,792	4%
Cash Balance			49,130	48,971			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	August
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Fund/Department Number	405	Date Updated	9/11/2014
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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	709	7,283	3,681	-	(4,283)	243%
Interest Earnings	2,200	66	932	1,079	-	1,268	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	12,144	13,405	-	(12,144)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	774	20,358	18,166	-	175,342	10%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,417	-	44,995	64,420	14,193	(771)	101%
Services	40,000	1,752	19,220	40	1,995	18,786	53%
Debt Service	-	-	-	-	-	-	0%
Capital	106,800	-	95,000	24,731	-	11,800	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	1,752	159,215	89,191	16,188	29,814	85%
Net	(9,517)	(978)	(138,856)	(71,025)	(16,188)	145,527	
Cash Balance			434,035	421,360			

Staffing

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

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

This is a nonreverting capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, Howard Park Ice Rink, and, until 2014, Potawatomi Zoo. 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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	August
Fund/Department Number	406	Date Updated	9/15/2014

	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	430,000	-	235,215	253,553	-	194,785	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	50,104	50,630	-	37,190	57%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	112	1,466	2,050	-	2,034	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	854	212	-	(854)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,794	4,003	287,639	306,444	-	233,155	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	336	-	-	0%
Debt Service	722,935	-	474,118	352,798	-	248,817	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	-	474,118	353,134	-	248,817	66%
Net	(202,141)	4,003	(186,479)	(46,690)	-	(15,662)	
Cash Balance			599,320	789,079			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404

Explain Significant Spending on Capital Projects Below:

There is no capital expenditure budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	August
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Fund/Department Number	407	Date Updated	9/15/2014
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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	409,000	-	273,553	279,108	-	135,447	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	26	119	102	-	31	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,150	26	273,673	279,210	-	160,477	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	364,762	-	369,000	367,575	-	(4,238)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	364,762	-	369,000	367,575	-	(4,238)	101%
Net	69,388	26	(95,327)	(88,365)	-	164,715	
Cash Balance			81,396	9,355			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,990 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2014, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2013. 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.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	August
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Fund/Department Number	412	Date Updated	9/11/2014
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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	1,170	15,637	19,957	-	9,363	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	41,442	269,103	278,773	-	287,695	48%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	42,612	284,740	298,730	-	297,058	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	337,489	1,250,082	1,063,122	3,284,172	1,289,476	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	337,489	1,250,082	1,063,122	3,284,172	1,289,476	78%
Net	(5,241,931)	(294,877)	(965,341)	(764,393)	(3,284,172)	(992,418)	
Cash Balance			6,178,557	7,132,304			

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

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

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006. The money was derived from the State lease of the I-80 tollroad to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. The amounts outstanding were \$905,253 (Fund 435 - Douglas Road) and \$4,864,913 (Fund 436 - Eddy Street/Triangle) at 30 June 2014. These revenue streams are scheduled to cease in 2030. Encumbrances are for projects such as the Marion St. Roundabout, Olive-Sample Overpass, and Two-Way Conversion for Main and St. Joseph Streets.

Explain Significant Spending on Capital Projects Below:

The 2014 Budget includes \$5.6 million for the Smart Streets initiative, as well as a prior-year encumbrance of \$173,020 for utility relocation on the US 31 project south of town. \$762,440 has been encumbered to begin design on the Olive-Sample St. overpass.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	August
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Fund/Department Number	416	Date Updated	9/8/2014
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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	100,000	-	50,080	64,745	-	49,920	50%
Interest Earnings	1,500	87	1,047	1,036	-	453	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	87	51,127	65,781	-	50,373	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	28	6,054	8,211	-	8,646	41%
Services	38,500	7,000	8,765	11,945	2,382	27,353	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	15,828	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,200	7,028	14,819	35,984	2,382	35,999	32%
Net	48,300	(6,941)	36,309	29,797	(2,382)	14,373	
Cash Balance			493,119	426,065			

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

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

This fund was established for the purpose of renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons of the Morris Performing Arts Center. There is no staffing for this fund. Funds in this account are received from a per ticket surcharge included on every sold ticket.

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	August
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Fund/Department Number	434	Date Updated	9/10/2014
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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	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	25	204	418	-	796	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	25	204	418	-	650,796	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	650,950	-	20,975	873,949	-	629,975	3%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,950	-	20,975	873,949	-	629,975	3%
Net	50	25	(20,771)	(873,531)	-	20,821	
Cash Balance			(11,234)	(649,944)			

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

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

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last year to make full debt payment so COIT had to make \$415,000 of the payment. Anticipating revenue will again be short in 2014 to make full payments, but possibly 2015 funding will allow us to reimburse COIT at least a portion of its funding.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	August
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Fund/Department Number	450	Date Updated	9/8/2014
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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	16,000	1,140	4,896	9,875	-	11,104	31%
Interest Earnings	125	10	123	154	-	2	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	1,150	5,019	10,029	-	11,106	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	-	-	10,000	0%
Net	6,125	1,150	5,019	10,029	-	1,106	-
Cash Balance			58,415	68,333			

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

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

This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais. No capital projects are planned for 2014.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	August
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Fund/Department Number	677	Date Updated	9/10/2014
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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	2,500	107	1,415	1,823	-	1,085	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	42	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	107	1,415	1,865	-	1,085	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	419	3,124	-	14,581	3%
Services	173,567	3,295	51,329	40,254	8,908	113,330	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	3,295	51,748	43,378	8,908	127,911	32%
Net	(186,067)	(3,188)	(50,333)	(41,513)	(8,908)	(126,826)	
Cash Balance			608,074	677,574			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	August
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Fund/Department Number	600	Date Updated	9/11/2014
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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	1,503,000	82,805	846,950	642,383	-	656,050	56%
Interest Earnings	1,000	90	952	507	-	48	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	1,057	5,295	-	-	(5,295)	0%
Other Income	2,000	834	2,032	1,687	-	(32)	102%
Transfers In	2,306,560	-	1,153,280	-	-	1,153,280	50%
Total Revenue	3,812,560	84,786	2,008,509	644,577	-	1,804,051	53%
Expenditures							
Personnel	2,012,791	198,627	1,236,217	593,701	2,640	773,934	62%
Supplies	205,215	13,986	95,680	22,848	9,275	100,259	51%
Services	1,366,633	38,605	672,474	45,773	337,311	356,847	74%
Debt Service	21,800	326	12,532	10,159	1,969	7,299	67%
Capital	192,470	-	-	-	-	192,470	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,798,909	251,543	2,016,904	672,481	351,196	1,430,809	62%
Net	13,651	(166,758)	(8,395)	(27,904)	(351,196)	373,241	
Cash Balance			144,687	176,660			

Staffing			
Full Time	30.00	27.00	36.00
Part-Time /Seasonal/Temporary	-	-	2.00
Total	30.00	27.00	38.00

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

This fund now comprises the Consolidated Building Department, most of Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. There are 9 additional positions for Code Enforcement that are paid from the EDIT fund (408) as it was not possible to increase the expenditures of this fund to accommodate them as a result of an advertising limitation. The \$2.3 million transfer is from the General Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature.

Explain Significant Spending on Capital Projects Below:

Capital includes 5 vehicles for Code Enforcement and 1 for the Building Department.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	August
Fund/Department Number	601	Date Updated	9/10/2014

	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	900,500	66,411	586,644	575,061	-	313,856	65%
Interest Earnings	4,000	179	2,082	2,157	-	1,918	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,900	6,235	118,434	91,751	-	17,466	87%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,040,400	72,825	707,160	668,969	-	333,240	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	676,679	38,767	451,574	463,872	17,000	208,105	69%
Debt Service	-	-	-	-	-	-	0%
Capital	921,129	106	68,087	156,167	98,920	754,122	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,597,808	38,873	519,661	620,039	115,920	962,227	40%
Net	(557,408)	33,952	187,499	48,930	(115,920)	(628,987)	
Cash Balance			1,071,687	904,374			

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

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

2013 projects were: upgrade lighting; new signage; and trash receptacles. 2014 projects currently include: elevator repairs; painting; and storm water drain repairs. Additional capital needs are being identified for possible 2014 appropriation. 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	August
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Fund/Department Number	610	Date Updated	9/9/2014
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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	4,815,830	414,779	3,303,878	3,241,646	-	1,511,952	69%
Interest Earnings	6,000	75	1,308	2,370	-	4,692	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	8,879	221,255	193,265	-	214,616	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	423,734	3,526,441	3,437,281	-	1,731,260	67%
Expenditures							
Personnel	1,502,054	193,085	1,154,663	1,162,090	981	346,410	77%
Supplies	394,595	26,176	266,826	253,790	77,038	50,731	87%
Services	2,877,312	253,184	1,925,339	1,817,476	330,535	621,438	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	836,002	35,000	649,916	830,239	-	186,086	78%
Total Expenditures	5,609,963	507,445	3,996,744	4,063,595	408,554	1,204,665	79%
Net	(352,262)	(83,711)	(470,303)	(626,314)	(408,554)	526,595	
Cash Balance			307,613	569,055			

Staffing			
Full Time	24.20	24.20	
Part-Time /Seasonal/Temporary	8.00	8.00	
Total	32.20	32.20	-

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

This fund charges City residents a small monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. A much needed purchase of trash totes for distribution to City residents is the main reason operating supplies are running high year to date. Large encumbrances for landfill tipping fees and recycling services, along with higher than expected vehicle repair and maintenance costs, are contributing to the Services budget already at 78% used.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	August
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Fund/Department Number	611	Date Updated	9/11/2014
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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	6	142	265	-	58	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	836,002	35,000	649,916	830,239	-	186,086	78%
Total Revenue	836,202	35,006	650,058	830,504	-	186,144	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	34,713	596,719	593,128	-	139,283	81%
Capital	260,068	-	171,182	19,000	-	88,886	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	996,070	34,713	767,901	612,128	-	228,169	77%
Net	(159,868)	293	(117,843)	218,376	-	(42,025)	
Cash Balance			597	218,484			

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

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

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, the sole source of revenue comes from dollars transferred in from the Solid Waste Operations Fund #610. These transfers are done on an as needed basis.

Explain Significant Spending on Capital Projects Below:

Year to date capital spending has been for retrofitting trash trucks with on-board RFID tag reader computer systems.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	August
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Fund/Department Number	620	Date Updated	9.10.14
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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	14,589,253	1,546,701	9,574,815	9,794,047	-	5,014,438	66%
Interest Earnings	9,000	532	7,016	4,152	-	1,984	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	58,870	122,746	91,701	-	(29,166)	131%
Transfers In	19,500	748	8,938	9,810	-	10,562	46%
Total Revenue	14,711,333	1,606,851	9,713,514	9,899,709	-	4,997,819	66%
Expenditures							
Personnel	4,594,374	451,248	2,986,464	2,853,801	2,236	1,605,674	65%
Supplies	1,624,686	62,572	940,709	583,563	73,786	610,191	62%
Services	4,638,911	378,568	2,992,429	2,659,928	194,657	1,451,825	69%
Debt Service	6,555	468	3,322	2,592	-	3,233	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,977,478	314,278	2,639,276	2,692,140	-	1,338,202	66%
Total Expenditures	14,842,004	1,207,134	9,562,200	8,792,024	270,679	5,009,125	66%
Net	(130,671)	399,717	151,314	1,107,685	(270,679)	(11,306)	
Cash Balance			3,318,574	2,517,300			

Staffing		
Full Time	70.20	66.70
Part-Time /Seasonal/Temporary	3.00	5.00
Total	73.20	71.70

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. A slight decline in operating revenues compared to prior year. Elevated supplies spending is caused mostly by water meter stock replenishment earlier in the year. The greatest comparative fluctuation in service expenditures is in the customer service accounts. Nine months of call center postings have been recorded year to date. In 2013, the expense postings were delayed until the month of September. Surplus operating cash has not been transferred out to the Depreciation Fund and is causing the significant difference in the ending cash balance.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	August
Fund/Department Number	622	Date Updated	9.8.14

	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	-	-	-	-	-	-	0%
Interest Earnings	10,000	616	7,779	10,501	-	2,221	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	616	7,779	10,501	-	2,221	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	20,050	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	974,658	1,300	12,603	455,689	450,674	511,380	48%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	1,300	16,203	475,739	450,674	511,380	48%
Net	(968,258)	(684)	(8,425)	(465,238)	(450,674)	(509,159)	
Cash Balance			3,523,301	3,680,079			

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

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

This fund is used for acquiring, constructing, and improving fixed assets.

Explain Significant Spending on Capital Projects Below:

YTD Spending: North Station Roof Restoration \$12,603
 YTD Encumbrance: North Station Roof Restoration \$ 317,908 Trucks (2) & Car (1) \$91,232 SCADA Software & Network Server w/software \$41,535

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	August
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Fund/Department Number	623	Date Updated	9.8.14
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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	58	1,402	13,495	-	3,598	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	58	1,402	13,495	-	3,598	28%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	-	107,542	1,245,043	54,895	46,985	78%
Services	74,076	-	42,103	-	-	31,973	57%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	355	374,711	897,545	-	152,802	71%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	355	524,356	2,142,588	54,895	231,760	71%
Net	(806,011)	(296)	(522,954)	(2,129,093)	(54,895)	(228,162)	
Cash Balance			289,676	3,673,743			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

The purpose of this fund is to segregate the use of bond proceeds that are applied to the acquisition, construction and installation of certain additions, extension and improvements. Revenue bonds were issued in June 2012 with an aggregate principal of \$8,300,000. Interest earnings year to date is minimal due to a lesser amount of cash on hand.

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$91,276 Pinhook WT Efficiency Improv Project \$433,080 YTD
 Encumbrance: Water Meters \$35,808 Boland Park PRV \$19,087

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	August
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Fund/Department Number	624	Date Updated	9.8.14
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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	6,000	256	3,216	3,589	-	2,784	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	40	-	-	(40)	0%
Total Revenue	6,000	256	3,256	3,589	-	2,744	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	256	3,216	3,629	-	2,784	54%
Total Expenditures	6,000	256	3,216	3,629	-	2,784	54%
Net	-	-	40	(40)	-	(40)	
Cash Balance			1,466,809	1,449,460			

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

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

The purpose of this fund is to retain security deposits collected from customers when establishing new service. Upon termination of service, these deposits are released and credited against final bills.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	August
Fund/Department Number	625	Date Updated	9.08.14

	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	-	-	-	-	-	-	0%
Interest Earnings	5,000	128	1,170	1,038	-	3,830	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	1,366,480	1,367,624	-	685,744	67%
Total Revenue	2,057,224	170,938	1,367,650	1,368,662	-	689,574	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	400	384,620	410,000	-	1,667,604	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	128	1,170	1,038	-	3,830	23%
Total Expenditures	2,057,224	528	385,790	411,038	-	1,671,434	19%
Net	-	170,410	981,860	957,624	-	(981,860)	
Cash Balance			987,197	962,260			

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

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

The purpose of this fund is to disburse principal and interest payments on obligated debt to paying agent trustees. The source of monies for debt repayment are transfers from the water utility operating fund 620. Biannual installments are disbursed at the end of June and December.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	August
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Fund/Department Number	626	Date Updated	9.8.14
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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	5,500	278	3,440	3,459	-	2,060	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	8,564	68,512	179,372	-	16,061	81%
Total Revenue	90,073	8,842	71,952	182,831	-	18,121	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	8,842	71,952	182,831	-	18,121	80%
Cash Balance			1,637,628	1,494,519			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. All reserve maximum requirement amounts will be fully satisfied by the end of October this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	August
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Fund/Department Number	629	Date Updated	9.8.14
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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	8,500	364	4,551	5,143	-	3,949	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	364	58,058	50,444	-	12,254	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	364	4,551	5,143	-	3,949	54%
Total Expenditures	8,500	364	4,551	5,143	-	3,949	54%
Net	61,812	-	53,507	45,301	-	8,305	-
Cash Balance			2,085,039	2,031,532			

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

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

The purpose of this fund is to hold cash reserves to serve as fiscal protection against the risk of revenue shortfalls, emergencies and other economic risks that may impact the Water Utility's ability to meet financial commitments. Additional money was transferred in during the month of February to satisfy 100% of the 2014 requirement.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	August
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Fund/Department Number	640	Date Updated	9/16/2014
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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	548,000	49,033	387,298	365,551	-	160,702	71%
Interest Earnings	1,200	256	3,125	3,060	-	(1,925)	260%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	49,289	390,423	368,611	-	158,777	71%
Expenditures							
Personnel	177,387	19,349	113,523	76,776	-	63,864	64%
Supplies	17,115	4,777	11,474	14,359	3,119	2,522	85%
Services	327,041	16,053	152,132	144,705	71,519	103,391	68%
Debt Service	28,435	-	14,218	14,218	-	14,217	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	40,179	291,347	250,058	74,638	183,994	67%
Net	(778)	9,109	99,076	118,553	(74,638)	(25,217)	
Cash Balance			1,459,431	1,280,628			

Staffing			
Full Time	2.10	2.10	-
Part-Time /Seasonal/Temporary	-	-	-
Total	2.10	2.10	-

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

Increase in salaries due to new allocation of portion of Sewer Manager and Sewer Concrete Job Leader salaries.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	August
Fund/Department Number	641	Date Updated	9/11/2014

	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	34,460,188	2,819,323	22,177,357	20,940,186	-	12,282,831	64%
Interest Earnings	18,000	1,065	12,115	11,053	-	5,885	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	12,073	67,206	44,482	-	(7,206)	112%
Transfers In	15,000	598	7,488	12,367	-	7,512	50%
Total Revenue	34,553,188	2,833,058	22,264,167	21,008,087	-	12,289,021	64%
Expenditures							
Personnel	6,776,379	691,913	4,548,524	4,326,439	1,369	2,226,486	67%
Supplies	2,419,100	98,645	976,234	814,766	399,410	1,043,456	57%
Services	12,452,029	922,752	6,549,591	7,164,730	1,320,722	4,581,715	63%
Debt Service	359,746	640	297,675	241,861	-	62,071	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	774,919	10,329,316	6,569,423	-	3,219,624	76%
Total Expenditures	35,556,194	2,488,869	22,701,341	19,117,218	1,721,501	11,133,352	69%
Net	(1,003,006)	344,189	(437,175)	1,890,869	(1,721,501)	1,155,669	
Cash Balance			6,524,420	6,149,595			

Staffing			
Full Time	95.04	94.04	
Part-Time /Seasonal/Temporary	7.00	7.00	
Total	102.04	101.04	-

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

This fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage. Service revenue is running slightly below budget estimates as the approved rate increase was below the estimated amount. Debt service payments are made in accordance with City amortization schedules. Transfers out are done as needed to fund capital purchases in Fund 642 and to fund scheduled debt service payments.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	August		
Fund/Department Number	642	Date Updated	9/5/2014		

	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	39,000	930	11,496	21,048	-	27,504	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	4,000,000	148,094	-	(4,000,000)	0%
Transfers In	3,527,580	-	-	-	-	3,527,580	0%
Total Revenue	3,566,580	930	4,011,496	169,142	-	(444,916)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	-	55,537	124,157	77,727	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	319,205	3,059,067	2,238,151	3,164,707	2,910,903	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	319,205	3,114,604	2,362,307	3,242,434	2,910,903	69%
Net	(5,701,361)	(318,275)	896,892	(2,193,165)	(3,242,434)	(3,355,819)	
Cash Balance			4,941,458	6,669,943			

Staffing

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

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

This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments. The primary source of income is from Sewage Works Operating Fund #641, which transfers funds here as needed. Projects budgeted this year include Sewer Relining and Manhole Rehab. work throughout the City, replacing the Eastgate area Lift Station, and rebuilding/replacing the dewatering presses at the Wastewater Plant.

Explain Significant Spending on Capital Projects Below:

Year to Date totals include WWTP Primary Clarifier rehab \$1,290,182, Sage/Poppy Rd Lift Station \$289,919, Ferric Chloride Feed Facility \$194,963; Sewer Dept. tandem axle dump trucks \$323,802, Jet Rodder/Vacuum machine \$309,680; Manhole Rehab. work \$86,694, Sewer lining work \$240,515, CNG station upgrade \$90,000, Wastewater tri-axle roll-off truck \$171,693.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	August
Fund/Department Number	643	Date Updated	9/8/2014

	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	15,000	598	7,488	8,145	-	7,512	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	598	137,452	208,441	-	101,263	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	598	7,488	8,145	-	7,512	50%
Total Expenditures	15,000	598	7,488	8,145	-	7,512	50%
Net	223,715	-	129,964	200,296	-	93,751	
Cash Balance			3,422,564	3,292,600			

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

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

The sole purpose of this fund is to hold the equivalent of two months of Sewage Works (Sewers & Wastewater) budgeted operating expenses in reserve. Any transfers to this fund are done to adjust the balance as needed to stay in compliance.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	August
Fund/Department Number	647	Date Updated	9/8/2014

	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	-	-	3	37	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	3	37	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	-	1,143	13,616	-	(5)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	-	1,143	13,616	-	(5)	100%
Net	(1,138)	-	(1,141)	(13,579)	-	3	
Cash Balance			0	5,462			

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

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

This Bond, issued in 2007, is now fully spent.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	August
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Fund/Department Number	649	Date Updated	9/8/2014
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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	7,000	736	5,661	5,787	-	1,339	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	6,199,352	6,355,031	-	3,598,293	63%
Total Revenue	9,804,645	775,655	6,205,013	6,360,819	-	3,599,632	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	350	2,800	1,400	-	200	93%
Debt Service	9,799,031	-	1,672,252	2,661,915	-	8,126,779	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	350	1,675,052	2,663,315	-	8,126,979	17%
Net	2,614	775,305	4,529,961	3,697,503	-	(4,527,347)	
Cash Balance			5,312,768	4,533,549			

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

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

This fund is used to pay all debt service obligations for Wastewater and Sewers (Sewage Works). Mandatory transfers in from Operating Fund 641 are done in specified amounts each month to satisfy bond covenants.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	August
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Fund/Department Number	653	Date Updated	9/8/2014
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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	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	14,096	-	-	0%
Total Revenue	-	-	-	14,096	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	2,434,563	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,524	-	-	0%
Total Expenditures	-	-	-	2,438,087	-	-	0%
Net	-	-	-	(2,423,992)	-	-	
Cash Balance				7,286,828	7,286,825		

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

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

This Debt Reserve fund is held in a separate account with Bank of NY Mellon Trust. A reconciliation of that account is done monthly. The account was fully funded for existing debt in 2013.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	August
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Fund/Department Number	658	Date Updated	9/8/2014
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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	-	-	5	209	-	(5)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	5	209	-	(5)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	924	99,796	-	(924)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	1,296	(1,296)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	924	99,796	1,296	(2,220)	0%
Net	-	-	(919)	(99,587)	(1,296)	2,215	
Cash Balance			1,296	12,616			

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

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

The small balance in this fund is expected to be spent this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	August
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Fund/Department Number	659	Date Updated	9/8/2014
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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	25,000	899	15,450	23,550	-	9,550	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	899	15,450	23,550	-	9,550	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	-	1,984	234,675	3,600	699,907	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	187,892	3,103,303	1,447,558	4,757,449	5,032,242	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	187,892	3,105,288	1,682,233	4,761,049	5,732,149	58%
Net	(13,573,486)	(186,993)	(3,089,837)	(1,658,683)	(4,761,049)	(5,722,599)	
Cash Balance			4,758,662	8,544,679			

Staffing

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

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

This Sewage Works Revenue Bond closed in October of 2011. A number of projects have been funded from this bond; the more significant ones are listed below.

Explain Significant Spending on Capital Projects Below:

From issue late in 2011, this bond has funded numerous projects including Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$229,000, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$171,000, and Wastewater Treatment Plant Digester Upgrade \$3,452,888.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	August
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Fund/Department Number	661	Date Updated	9/8/2014
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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	45,000	3,112	39,568	47,004	-	5,432	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,000	3,112	39,568	47,004	-	5,432	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	-	-	104,981	-	4,870,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	10,485	523,779	2,173,906	1,261,765	12,213,026	13%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	10,485	523,779	2,278,887	1,261,765	17,083,026	9%
Net	(18,823,570)	(7,373)	(484,211)	(2,231,883)	(1,261,765)	(17,077,594)	
Cash Balance			17,814,816	21,015,005			

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

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

Explain Significant Spending on Capital Projects Below:

Projects funded from this Bond in 2013 and 2014 year-to-date include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, and Prairie Avenue Sewer Separation \$350,668.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	August
Fund/Department Number	663	Date Updated	9/11/2014

	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	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	910,000	-	-	-	-	910,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	18,190,000	-	-	-	-	18,190,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,100,000	-	-	-	-	19,100,000	0%
Net	(19,100,000)	-	-	-	-	(19,100,000)	
Cash Balance							

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

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

A budget was set up in this fund in anticipation of the issuance of a Sewer Bond in 2013. However, a bond was not issued, therefore no activity is expected in this fund.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	August
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Fund/Department Number	664	Date Updated	9/8/2014
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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	-	1	10	3	-	(10)	0%
Bond Proceeds	-	-	-	85,740	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	10	85,743	-	(10)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	81,064	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	81,064	-	-	0%
Net	-	1	10	4,679	-	(10)	
Cash Balance			4,478	4,679			

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

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

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. Most of those costs were paid in 2013.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2014 Sewer Bond	Month	August
Fund/Department Number	665	Date Updated	9/8/2014

	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	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	0%
Cash Balance	-	-	-	-	-	-	0%

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

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

This fund was set up in anticipation of a possible Sewer Bond issue in late 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	August
Fund/Department Number	670	Date Updated	9/10/2014

	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	1,313,436	(10,988)	1,313,450	1,313,436	-	(14)	102%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,236,462	58,879	1,574,449	908,816	-	1,662,013	49%
Interest Earnings	-	-	-	228	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	4,640	40,982	51,594	-	(25,982)	273%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,564,898	52,531	2,928,881	2,274,074	-	1,636,017	65%
Expenditures							
Personnel	2,450,875	172,805	1,436,579	1,187,455	-	1,014,296	59%
Supplies	476,400	95,800	358,067	82,665	-	118,333	75%
Services	1,222,594	117,411	825,745	660,410	-	396,849	68%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	(338,301)	-	-	-	415,029	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	47,715	2,620,391	1,930,530	-	1,944,507	57%
Net	-	26,792	308,490	343,544	-	(308,490)	
Cash Balance			969,388	1,356,137			

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

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The second installment was received in July 2014. Capital expenditures were made for a new freight elevator in prior months and were reimbursed in August 2014 through the Century Center Capital Fund. Other income includes charges to large conferences for electric charges. Revenue is down in August, however, typically August is a seasonally slower month. There were a few events which were held in August, however, the cash will be received in September.

Explain Significant Spending on Capital Projects Below:

New freight elevator was installed in a prior period.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	August
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Fund/Department Number	671	Date Updated	9/10/2014
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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	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	59	233	187	-	267	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	575,000	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	59	233	675,187	-	267	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,184	-	-	-	-	54,184	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	339,363	339,363	339,363	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	393,547	339,363	339,363	-	-	54,184	86%
Net	(393,047)	(339,304)	(339,130)	675,187	-	(53,917)	
Cash Balance			1,418,568	1,950,065			

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

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

The Century Center Board of Managers has not approved a 2014 capital budget in this fund. An appropriation to cover the cost of the new freight elevator originally paid out of Fund 670 was approved in July 2014. A transfer was done in August to move the cost from Fund 670 to Fund 671. SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013.

Explain Significant Spending on Capital Projects Below:

\$339,363 was for upgrade of the freight elevator.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	August
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Fund/Department Number	222	Date Updated	9/12/2014
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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	7,796,184	526,950	4,764,906	4,843,767	-	3,031,278	61%
Interest Earnings	3,000	193	2,530	2,538	-	470	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,190	15,728	119,673	104,666	-	(71,483)	248%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,847,374	542,871	4,887,109	4,950,970	-	2,960,266	62%
Expenditures							
Personnel	2,828,264	283,496	1,776,721	1,724,850	-	1,051,543	63%
Supplies	177,649	46,734	117,175	109,767	46,420	14,053	92%
Services	4,852,122	314,776	2,934,978	3,055,818	890,337	1,026,807	79%
Debt Service	6,497	210	4,871	4,661	975	651	90%
Capital	172,000	-	-	39,566	34,520	137,480	20%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	645,216	4,833,746	4,934,663	972,252	2,230,534	72%
Net	(189,158)	(102,345)	53,363	16,307	(972,252)	729,731	
Cash Balance			1,550,941	1,087,963			

Staffing			
Full Time	42.00	42.00	42.00
Part-Time /Seasonal/Temporary	2.00	2.00	2.00
Total	44.00	44.00	44.00

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

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. On the Revenue side we received checks for \$39,980 from Energizing Indiana. On the expense side, the services acct is at 80% because we encumbered the rental costs on the Printshop equipment for the year, monies were also encumbered for the utilities. The supply acct. goes up and down, depending on vehicle repairs. In Aug we had 1,240 repairs. Year to Date repairs are 10,900. Average Fuel prices for the first 8 months are \$3.04 for Unleaded and \$3.35 for Diesel. Budgeted amount per gallon is \$3.45. We held the Annual Vehicle Auction in August collecting \$103,205. We distribute the funds back to the user departments.

Explain Significant Spending on Capital Projects Below:

We amended our budget to add the following Capital Projects: Upgrade the Sample St Garage to meet the requirements for Compressed Natural Gas vehicle repairs. Purchase of two in-ground hoists for the Sample St Garage. The purchase of a vehicle diagnostic scanner tool. Radio tower inspection repairs throughout the City.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	August
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Fund/Department Number	226	Date Updated	9/12/2014
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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	2,859,690	241,463	1,906,479	1,992,384	-	953,211	67%
Interest Earnings	22,000	889	11,290	13,848	-	10,710	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	-	47,667	1,859	-	(30,667)	280%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,898,690	242,352	1,965,436	2,008,091	-	933,254	68%
Expenditures							
Personnel	189,417	19,961	123,054	112,238	-	66,363	65%
Supplies	21,143	296	9,510	11,894	-	11,633	45%
Services	2,676,640	88,169	1,716,669	1,833,772	27,695	932,276	65%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	23,994	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	108,426	1,849,233	1,981,898	27,695	1,020,272	65%
Net	1,490	133,926	116,203	26,193	(27,695)	(87,018)	
Cash Balance			5,301,701	5,271,605			

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/Variiances Below:

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. We expect to finish the year within budget.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	August
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Fund/Department Number	278	Date Updated	9/11/2014
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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	60,580	7,050	42,360	42,610	-	18,220	70%
Interest Earnings	2,000	91	1,059	1,064	-	941	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	7,050	42,253	42,583	-	18,327	70%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	14,191	85,672	86,257	-	37,488	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,580	-	-	63,700	-	60,580	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	80,580	-	-	63,700	-	80,580	0%
Net	42,580	14,191	85,672	22,557	-	(43,092)	
Cash Balance			538,625	414,362			

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

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. No expenditures for vehicle claims have been paid so far in 2014. The cash reserves in this fund have been increasing in recent years and are expected to increase during 2014. Claims have been minimal in this fund since it was created. 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	August
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Fund/Department Number	711	Date Updated	9/12/2014
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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	13,385,150	1,087,280	8,594,531	7,995,847	-	4,790,619	64%
Interest Earnings	32,000	910	12,351	19,263	-	19,649	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,300	66,839	170,978	210,498	-	(25,678)	118%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,562,450	1,155,029	8,777,860	8,225,608	-	4,784,590	65%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	38,675	664	29,719	6,605	2,334	6,622	83%
Services	760,062	47,820	429,934	363,519	13,000	317,128	58%
Insurance	13,680,400	1,160,597	9,438,703	8,157,252	28,387	4,213,310	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,209,081	9,898,357	8,527,375	43,721	4,541,386	69%
Net	(921,013)	(54,053)	(1,120,497)	(301,767)	(43,721)	243,204	
Cash Balance			4,540,950	7,126,424			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. We budgeted a \$1 million loss this year and it will likely be more than that. Our insurance advisor is projecting medical claims to reach 107% of budget; if this occurs, this would be an additional \$780,000 loss. We've already lost over \$1,000,000 this year. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions significantly, which should help. We are also working with our insurance advisor on some other options.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	August
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Fund/Department Number	713	Date Updated	9/10/2014
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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	102,364	8,530	68,243	188,399	-	34,121	67%
Interest Earnings	500	40	548	325	-	(48)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	102,864	8,570	68,791	188,724	-	34,073	67%
Expenditures							
Personnel	220,750	11,755	98,047	42,193	-	122,703	44%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	4,816	2,856	-	2,408	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	12,357	102,863	45,049	-	125,111	45%
Net	(125,110)	(3,787)	(34,072)	143,675	-	(91,038)	
Cash Balance			225,957	216,240			

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

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

This fund charges an allocation of 0.5% of payroll to most departments to cover the cost of unemployment claims paid. For the 2014 budget, the rate charged to departments has been reduced to 0.25% due to favorable claims history and increasing cash reserves. Budgeted charges for services were adjusted in July 2014 to reflect the change in charges to the departments. At December 31, 2013, claims paid on behalf of former Parks & Recreation department employees were \$31,307, or 11% of total claims paid. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	Aug
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Fund/Department Number	701	Date Updated	9/8/2014
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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	5,386,832	-	2,564,549	2,517,646	-	2,822,283	48%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	130	842	1,876	-	3,658	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,391,332	130	2,565,391	2,519,522	-	2,825,941	48%
Expenditures							
Personnel	5,869,495	448,256	3,624,375	3,653,365	-	2,245,120	62%
Supplies	200	-	-	-	-	200	0%
Services	4,750	85	507	847	-	4,243	11%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	448,342	3,624,882	3,654,212	-	2,249,563	62%
Net	(483,113)	(448,212)	(1,059,491)	(1,134,690)	-	576,378	
Cash Balance			(121,391)	213,174			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. For 2014, the payments are expected to be \$2,564,549 by 1 July and again by 1 October, totaling \$5,129,098.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	August
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Fund/Department Number	702	Date Updated	9/4/2014
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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	6,300,000	-	3,055,933	2,931,849	-	3,244,067	49%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	881	-	-	0%
Interest Earnings	6,000	218	1,850	3,644	-	4,150	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	230	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,310,000	218	3,057,783	2,936,604	-	3,252,217	48%
Expenditures							
Personnel	7,216,441	530,167	4,555,921	4,337,009	-	2,660,520	63%
Supplies	1,100	-	151	642	-	949	14%
Services	4,400	100	518	1,230	-	3,882	12%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	530,267	4,556,590	4,338,881	-	2,665,351	63%
Net	(911,941)	(530,049)	(1,498,807)	(1,402,277)	-	586,866	
Cash Balance			209,852	906,349			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 2014, the payments are expected to be \$3,055,933 by 1 July and again by 1 October, totaling \$6,111,865.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	August
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Fund/Department Number	730	Date Updated	9/11/2014
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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	6	81	105	-	169	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	6	81	105	-	169	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,197	-	-	0%
Services	10,595	8,658	8,658	-	-	1,937	82%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,595	8,658	8,658	3,197	-	11,937	42%
Net	(20,345)	(8,651)	(8,576)	(3,092)	-	(11,769)	
Cash Balance			28,358	38,020			

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

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

This fund is designated for expenses specifically for the City Cemetery. Revenues were originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity.

Explain Significant Spending on Capital Projects Below:

Spending this year will concentrate on repairing headstones and completing the GIS survey of the cemetery and its occupants.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport	Month	August
Fund/Department Number	324	Date Updated	9/10/2014

	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	13,400,000	-	7,521,012	7,111,555	-	5,878,988	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	79,612	5,077	52,156	43,964	-	27,456	66%
Bond Proceeds	-	-	101,267	-	-	(101,267)	0%
Donations	-	-	-	65,000	-	-	0%
Other Income	-	96,556	101,853	2,329,392	-	(101,853)	0%
Transfers In	5,000	181	2,289	278,618	-	2,711	46%
Total Revenue	13,484,612	101,814	7,778,577	9,828,529	-	5,706,035	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	7,087,163	620,690	2,588,619	1,094,584	3,001,459	1,497,085	79%
Debt Service	3,534,627	127,500	2,663,953	2,812,121	-	870,674	75%
Capital	16,664,903	1,266	47,284	3,894,978	34,235	16,583,384	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	749,456	5,299,856	7,801,683	3,035,694	18,951,143	31%
Net	(13,802,081)	(647,642)	2,478,721	2,026,846	(3,035,694)	(13,245,108)	
Cash Balance			27,498,851	20,248,219			

Staffing

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

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

2013 Revenue from 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 2013 were: Ignition Park Infrastructure; Data Realty; the SB Animal Shelter reconstruction; continued acquisition in Ignition Park South and East; purchase of Scientific Equipment in Ignition Park; acquisition in the LaSalle Square Area; the Renaissance District Phase I and the beginnings of Phase II; the beginnings of expenditures on the Studebaker/Oliver Project; and Bosch holding costs. In 2014, the major projects thus far approved are: Continuation of projects approved for 2013; and the addition of the Kolata contract.

Explain Significant Spending on Capital Projects Below:

Capital projects thus far this year are: Renaissance District Phase II; major expenditures in the Certified Tech Park; the Studebaker/Oliver project; and continued Ignition Park South & East acquisitions.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	August
Fund/Department Number	420	Date Updated	9/10/2014

	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	3,400,000	-	2,485,266	1,705,491	-	914,734	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	-	200,000	198,500	-	201,000	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	3,107	25,599	21,350	-	8,401	75%
Interest Earnings	49,645	3,487	29,005	43,221	-	20,640	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	23,343	197,332	271,843	-	80,359	71%
Transfers In	6,000	303	3,824	4,435	-	2,176	64%
Total Revenue	4,168,336	30,240	2,941,026	2,244,840	-	1,227,310	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	596,950	25,034	307,831	315,620	190,790	98,329	84%
Debt Service	2,972,966	-	2,772,964	2,680,921	-	200,002	93%
Capital	2,259,345	65	15,457	41,894	45,890	2,197,998	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	25,099	3,096,252	3,038,435	236,680	2,496,329	57%
Net	(1,660,925)	5,141	(155,226)	(793,595)	(236,680)	(1,269,019)	
Cash Balance			2,449,248	2,045,761			

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.

Explain Significant Spending on Capital Projects Below:

Capital projects committed to in 2014 include: Finishing Century Center West Entrance; Studebaker Plaza; Hill & Colfax Mixed Use Development; and Lasalle Hotel. Capital projects taken on in 2013 were: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	August
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Fund/Department Number	422	Date Updated	9/10/2014
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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	420,000	-	304,152	264,690	-	115,848	72%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	160	1,389	1,063	-	611	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	160	305,541	265,753	-	116,459	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,319	360	679	1,858	531	9,109	12%
Debt Service	-	-	-	-	-	-	0%
Capital	647,215	-	-	272,224	8,300	638,915	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	657,534	360	679	274,082	8,831	648,024	1%
Net	(235,534)	(200)	304,862	(8,329)	(8,831)	(531,565)	
Cash Balance			917,824	443,399			

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

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

TIF projects vary widely from year to year so little can be gained by comparing expenditures from year to year. Major projects for 2013 were: Completion of Rushton Square and William Streetscape. Major Projects committed thus far in 2014 are: Completion of Rushton Square.

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2014 are: Completion of Rushton Square.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	August
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Fund/Department Number	425	Date Updated	9/10/2014
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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	16	197	222	-	303	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	14,849	106,914	109,003	-	56,889	65%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	14,865	107,111	109,225	-	57,192	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	9,174	73,939	66,372	-	54,434	58%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	2,183	16,536	-	-	4,516	79%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	11,357	90,475	66,372	-	58,950	61%
Net	14,878	3,508	16,636	42,853	-	(1,758)	
Cash Balance			149,703	138,248			

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

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

Operations under outside contract with Bradley Co. 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	August
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Fund/Department Number	426	Date Updated	9/10/2014
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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	625,000	-	459,659	613,185	-	165,341	74%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	344	5,961	9,269	-	9,039	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	640,000	344	465,620	622,454	-	174,380	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,721,310	-	1,543,685	93,169	175,126	2,499	100%
Debt Service	-	-	-	-	-	-	0%
Capital	2,382,194	52,059	237,889	791,721	-	2,144,305	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	52,059	1,781,574	884,890	175,126	2,146,804	48%
Net	(3,463,504)	(51,715)	(1,315,954)	(262,436)	(175,126)	(1,972,424)	
Cash Balance			1,916,459	3,596,664			

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 2013 were the continuation of: Memorial Campus Street Improvements; 400 Block N. Michigan Parking Lot; and Skyway Bridge/Building Improvements. Projects committed thus far in 2014: Completion of projects worked on in 2013 and 2-Way Streets.

Explain Significant Spending on Capital Projects Below:

Projects committed thus far in 2014: Completion of projects worked on in 2013 and 2-Way Streets.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Development	Month	August
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Fund/Department Number	429	Date Updated	9/10/2014
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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	-	808,184	431,979	-	11,816	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	667	6,752	5,761	-	248	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	827,000	667	814,936	437,740	-	12,064	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,827	-	1,475	33,901	111,600	29,752	79%
Debt Service	-	-	-	-	-	-	0%
Capital	2,663,290	-	-	-	-	2,663,290	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,806,117	-	1,475	33,901	111,600	2,693,042	4%
Net	(1,979,117)	667	813,461	403,839	(111,600)	(2,680,978)	
Cash Balance			3,822,252	2,623,462			

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

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Major projects in 2013 were: Demolition in relation to AEP Easement; Hill Street Improvements and 5 points utility study. Commitments thus far in 2014 are: 5 points utility improvement/move and infrastructure; and completion of Hill Street Improvements. The Capital budget was increased by \$450,000 on 6 Mar 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	August
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Fund/Department Number	430	Date Updated	9/10/2014
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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	2,500,000	-	1,268,946	1,381,537	-	1,231,054	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	762	7,436	13,446	-	7,564	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,515,000	762	1,276,382	1,394,983	-	1,238,618	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	249,784	15,596	157,506	385,125	82,257	10,021	96%
Debt Service	-	-	-	-	-	-	0%
Capital	6,238,173	186,262	396,407	1,747,860	891,364	4,950,402	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	201,858	553,913	2,132,985	973,621	4,960,423	24%
Net	(3,972,957)	(201,096)	722,469	(738,002)	(973,621)	(3,721,805)	
Cash Balance			4,162,117	4,656,776			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

TIF projects vary widely from one year to the next so expenditure comparison will not yield reliable trend review. Major Projects for 2013 were: 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. Projects committed thus far in 2014 are: completion of the Fellows Street Corridor Project; Ireland & Miami Area Improvements; Main/Lafayette Crossover Project and Walter Street Sidewalks.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	August
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Fund/Department Number	435	Date Updated	9/10/2014
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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	-	160,947	164,168	-	159,053	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	63	589	321	-	161	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	63	161,536	164,489	-	159,214	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	395,463	300,230	395,461	190,461	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	300,230	395,621	190,718	4,200	2	100%
Net	(79,073)	(300,167)	(234,085)	(26,229)	(4,200)	159,212	
Cash Balance			60,516	134,697			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 July 31, 2014, the amounts due Mishawaka and Major moves were \$47,003 and \$847,644, respectively.

Explain Significant Spending on Capital Projects Below:

Projects for 2014 include: the Douglas Road Turn Lane.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Residential	Month	August
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Fund/Department Number	436	Date Updated	9/10/2014
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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	2,392,000	-	1,382,498	1,340,028	-	1,009,502	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	354	2,762	6,869	-	(762)	138%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,394,000	354	1,385,260	1,346,897	-	1,008,740	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,346	-	-	1,370	-	6,346	0%
Debt Service	3,362,308	-	3,115,718	3,021,162	-	246,590	93%
Capital	214,574	-	214,573	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,583,228	-	3,330,291	3,022,532	-	252,937	93%
Net	(1,189,228)	354	(1,945,031)	(1,675,635)	-	755,803	
Cash Balance			609,048	1,825,676			

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

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

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects for 2014 include a City contribution to the 2nd Eddy Street Commons Ammendment. The \$214,573 Capital Expenditure was to Kite Realty Eddy St. Garage LLC and the budget was adjusted on 6 Mar 2014 to cover it.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	August
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Fund/Department Number	433	Date Updated	9/10/2014
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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	39	80	-	(39)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	39	80	-	(39)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	15,703	4,126	-	4,297	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	15,703	4,126	-	4,297	79%
Net	(20,000)	2	(15,664)	(4,046)	-	(4,336)	
Cash Balance			10,084	27,397			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	August
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Fund/Department Number	439	Date Updated	9/10/2014
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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	1,450,000	-	-	1,446,074	-	1,450,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,000	644	8,120	5,022	-	3,880	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,462,000	644	8,120	1,451,096	-	1,453,880	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,600,000	-	-	-	-	3,600,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,600,000	-	-	-	-	3,600,000	0%
Net	(2,138,000)	644	8,120	1,451,096	-	(2,146,120)	
Cash Balance			3,690,715	2,267,458			

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

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

The 1.45M in Revenue represents the final draw from the State. Capital funds are to be expended in Ignition Park and Innovation Park.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	August
Fund/Department Number	454	Date Updated	9/10/2014

	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	1,500	66	830	959	-	670	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	66	830	959	-	670	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	66	830	959	-	670	55%
Cash Balance			377,201	376,041			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	August
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Fund/Department Number	619	Date Updated	9/10/2014
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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	1,696,879	252,030	1,264,783	1,243,716	-	432,096	75%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,696,879	252,030	1,264,783	1,294,216	-	432,096	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	197,711	1,070,589	1,082,991	-	590,539	64%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,578	1,763	8,816	7,053	-	1,762	83%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	199,474	1,079,405	1,297,923	-	592,301	65%
Net	25,173	52,556	185,378	(3,707)	-	(160,205)	
Cash Balance			293,017	257,568			

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

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

Bond was Paid off in early 2013, so debt service expense in 2014 will be much under 2013. Course operations under outside contract with Billy Casper Golf 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	August
Fund/Department Number	315	Date Updated	9/10/2014

	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	5,000	181	2,289	2,654	-	2,711	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	181	2,289	2,654	-	2,711	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	181	2,289	2,654	-	2,711	46%
Total Expenditures	5,000	181	2,289	2,654	-	2,711	46%
Net	-	-	-	-	-	-	-
Cash Balance			1,038,904	1,038,904			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	August
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Fund/Department Number	317	Date Updated	9/10/2014
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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	1,800	88	1,110	1,283	-	690	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	88	1,110	1,283	-	690	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	88	1,110	1,283	-	690	62%
Cash Balance			504,583	503,031			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	August
Fund/Department Number	328	Date Updated	9/10/2014

	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	6,000	303	3,824	4,435	-	2,176	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	303	3,824	4,435	-	2,176	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	303	3,824	4,435	-	2,176	64%
Total Expenditures	6,000	303	3,824	4,435	-	2,176	64%
Net	-	-	-	-	-	-	-
Cash Balance			1,735,840	1,735,840			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	August
Fund/Department Number	432	Date Updated	9/10/2014

	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	-	-	9,175	659,735	-	(9,175)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,047	13,376	13,791	-	1,624	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	1,047	22,551	673,526	-	(7,551)	150%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	656	-	656	1,157	-	-	100%
Debt Service	493,495	-	491,495	488,848	-	2,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	494,151	-	492,151	490,005	-	2,000	100%
Net	(479,151)	1,047	(469,600)	183,521	-	(9,551)	
Cash Balance			6,499,086	6,312,242			

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

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

The purpose of this fund is to payoff debt. We will not be requesting additional funds from the TIF. The first opportunity to pay off the bond will be February, 2017. The plan is to payoff the bond at that time along with the prepayment penalty. In June we received \$9,175 in the tax distribution we were not expecting to receive. This amount represents collection of delinquent taxes from previous years.

Explain Significant Spending on Capital Projects Below: