



Period Ending: December 31, 2014

Issued By: Controller

City of South Bend

2014 Conversion Worksheets

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Distribution

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>Kathryn Roos</i>
<i>Deputy Chief of Staff</i>	<i>Brian Pawlowski</i>
<i>City Controller</i>	<i>John Murphy</i>

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Revenue & Transfers In</i>	<i>Expenditures & Transfers Out</i>	<i>Ending Fund Balance</i>	<i>Fund Balance Percentage of Expenditures</i>
City Controlled Funds						
	General Fund					
101	GENERAL FUND	27,668,913	66,512,478	66,593,986	27,587,406	41%
	Total General Fund	27,668,913	66,512,478	66,593,986	27,587,406	41%
	Special Revenue Funds					
102	RAINY DAY FUND	8,612,115	30,453	0	8,642,568	0%
103	EXCESS LEVY	0	3,648	0	3,648	0%
201	PARKS & RECREATION	4,085,418	10,799,566	11,601,838	3,283,146	28%
202	MOTOR VEHICLE HIGHWAY	3,825,169	9,380,008	9,145,746	4,059,432	44%
203	RECREATION - NONREVERTING	769,292	952,053	918,757	802,589	87%
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,586,235	3,828	3,375	1,586,689	47013%
210	ECONOMIC DEVELOPMENT STATE GRANTS	830,760	15,069	104,760	741,068	707%
211	COMMUNITY INVESTMENT ADMINISTRATION	837,505	2,363,887	2,205,265	996,127	45%
212	COMMUNITY INVESTMENT GRANTS	3,968,349	4,687,291	4,554,200	4,101,440	90%
216	POLICE STATE SEIZURES	158,564	28,876	0	187,440	0%
217	GIFT, DONATION, BEQUEST	74,686	175,354	144,820	105,220	73%
218	POLICE CURFEW VIOLATIONS	11,540	466	0	12,006	0%
220	LAW ENFORCEMENT CONTINUING EDUCATION	996,933	229,286	245,029	981,189	400%
227	LOSS RECOVERY FUND	7,918,927	27,740	2,325,109	5,621,558	242%
244	EMERGENCY 911 TELEPHONE	215,000	(19)	195,097	19,883	10%
249	PUBLIC SAFETY L.O.I.T.	1,795,218	6,385,840	7,172,495	1,008,563	14%
251	LOCAL ROADS & STREETS	1,995,493	1,060,642	534,961	2,521,175	471%
252	EXCESS WELFARE DISTRIBUTION	1,149	5	1,146	8	1%
258	HUMAN RIGHTS - FEDERAL GRANT	456,497	274,685	215,388	515,794	239%
271	EASTRACE WATERWAY	14,363	41	9,092	5,313	58%
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,967	10,704	11,957	26,715	223%
280	POLICE BLOCK GRANTS	3,815	14	0	3,828	0%
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	27,110	96	0	27,206	0%
289	HAZMAT	16,197	37,917	21,636	32,478	150%

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Revenue & Transfers In</i>	<i>Expenditures & Transfers Out</i>	<i>Ending Fund Balance</i>	<i>Fund Balance Percentage of Expenditures</i>
291	INDIANA RIVER RESCUE	94,398	41,341	31,987	103,752	324%
292	POLICE GRANTS	204,367	77,007	201,262	80,112	40%
294	REGIONAL POLICE ACADEMY	70,154	16,295	20,888	65,561	314%
295	COPS MORE GRANT	113,299	12,553	40,074	85,778	214%
299	POLICE FEDERAL DRUG ENFORCEMENT	383,207	69,450	123,683	328,974	266%
404	COUNTY OPTION INCOME TAX	16,798,768	9,327,546	9,609,431	16,516,882	172%
408	ECONOMIC DEVELOPMENT INCOME TAX	11,164,922	9,217,418	10,054,625	10,327,715	103%
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	(231,552)	97	0	(231,454)	0%
655	PROJECT RELEAF	973,815	440,051	397,624	1,016,241	256%
705	POLICE K-9 UNIT	1,312	2,507	0	3,819	0%
--	INDUSTRIAL REVOLVING	7,195,072	175,741	416,540	6,954,273	1670%
	Total Special Revenue Funds	74,996,064	55,847,456	60,306,787	70,536,734	117%
	Debt Service Fund					
313	HALL OF FAME DEBT SERVICE	722,498	623,718	1,263,415	82,800	7%
--	BUILDING CORPORATION DEBT SERVICE	595,831	2,366,624	2,300,296	662,159	29%
	Capital Project Funds					
288	EMS OPERATIONS	5,230,616	3,260,383	5,040,246	3,450,754	68%
377	PROFESSIONAL SPORTS DEVELOPMENT	955,782	656,957	865,545	747,194	86%
401	COVELESKI STADIUM CAPITAL	26,833	13,620	0	40,452	0%
403	ZOO ENDOWMENT	48,991	173	0	49,164	0%
405	PARK NONREVERTING CAPITAL	552,123	141,575	168,515	525,183	312%
406	CUMULATIVE CAPITAL DEVELOPMENT	787,572	517,052	722,934	581,689	80%
407	CUMULATIVE CAPITAL IMPROVEMENT	176,609	442,684	369,800	249,493	67%
412	MAJOR MOVES CONSTRUCTION	13,022,508	255,924	4,172,162	9,106,271	218%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	460,218	77,746	23,789	514,175	2161%
434	CRED FUND	114,567	299	0	114,866	0%
450	PALAIS ROYALE HISTORIC PRESERVATION	55,113	8,051	0	63,164	0%
677	HALL OF FAME CAPITAL	0	100,818	100,818	0	0%
--	EQUIPMENT LEASING	431,603	1,704,292	1,832,364	303,531	17%

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Revenue & Transfers In</i>	<i>Expenditures & Transfers Out</i>	<i>Ending Fund Balance</i>	<i>Fund Balance Percentage of Expenditures</i>
Total Capital & Debt Service Funds		23,180,862	10,169,917	16,859,884	16,490,895	98%
Enterprise Funds						
600	BUILDING DEPARTMENT	(41,717)	5,590,402	3,249,805	2,298,880	71%
601	PARKING GARAGES	6,989,029	1,023,308	1,660,595.96	6,351,741	382%
610-611	SOLID WASTE	1,975,999	5,297,388	5,811,523	1,461,864	25%
620-629	WATER WORKS	53,397,592	14,511,952	14,733,936	53,175,608	361%
640-665	SEWAGE WORKS	89,721,959	34,096,965	28,446,390	95,372,534	335%
670-671	CENTURY CENTER	18,062,572	3,932,351	4,844,692	17,150,231	354%
Total Enterprise Funds		170,105,434	64,452,365	58,746,942	175,810,857	299%
Internal Service Funds						
222	CENTRAL SERVICES	2,865,735	7,066,412	6,986,224	2,945,922	42%
226	LIABILITY INSURANCE	2,409,592	3,039,826	3,518,193	1,931,225	55%
278	TAKE HOME VEHICLE POLICE	452,659	123,956	60,580	516,035	852%
711	SELF-FUNDED EMPLOYEE BENEFITS	4,445,931	13,345,712	14,803,957	2,987,685	20%
713	UNEMPLOYMENT COMPENSATION FUND	235,169	103,226	111,374	227,020	204%
Total Internal Service Funds		10,409,086	23,679,132	25,480,329	8,607,888	34%
Trust and Agency Funds						
701	FIREFIGHTERS PENSION	924,885	5,132,544	5,418,348	639,081	12%
702	POLICE PENSION	1,707,563	6,119,955	6,716,774	1,110,744	17%
718	PAYROLL	0	301,548	0	301,548	100%
725	MORRIS/PALAIS BOX OFFICE	0	1,071,032	0	1,071,032	100%
730	CITY CEMETARY TRUST FUND	36,910	127	8,658	28,379	328%
----	POLICE DISTRIBUTION PAYABLE	785,912	144,567	127,620	802,859	629%
Total Trust and Funds		3,455,270	12,769,772	12,271,400	3,953,643	32%

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Revenue & Transfers In</i>	<i>Expenditures & Transfers Out</i>	<i>Ending Fund Balance</i>	<i>Fund Balance Percentage of Expenditures</i>
Total City Funds		309,815,629	233,431,121	240,259,327	302,987,423	126%
Redevelopment Commission Controlled Funds						
Tax Increment Financing Funds						
324	TIF REVENUE - AIRPORT	36,015,019	17,521,061	12,170,870	41,365,210	340%
420	TIF DISTRICT - SBCDA GENERAL	9,612,001	3,907,864	3,578,387	9,941,479	278%
422	TIF DISTRICT - WEST WASHINGTON	1,110,972	521,512	0	1,632,483	0%
425	TIF LEIGHTON PLAZA	128,779	172,123	128,575	172,327	134%
426	TIF CENTRAL MEDICAL SERVICE AREA	2,329,456	441,366	555,172	2,215,650	399%
429	TIF NORTHEAST DISTRICT	3,259,797	1,325,544	141,641	4,443,700	3137%
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,438,690	2,308,005	1,274,663	4,472,032	351%
432	TIF SSDA #3 - ERSKINE VILLAGE	6,402,761	30,758	491,495	5,942,024	1209%
435	TIF DOUGLAS ROAD	(629,585)	322,652	358,309	(665,242)	-186%
436	TIF NORTHEAST RESIDENTIAL	(2,222,181)	2,515,589	3,328,690	(3,035,282)	-91%
Total Tax Increment Financing Funds		59,445,710	29,066,474	22,027,801	66,484,382	302%
Redevelopment Funds						
433	REDEVELOPMENT ADMINISTRATION GENERAL	19,659	62	9,631	10,091	105%
439	CERTIFIED TECHNOLOGY PARK	3,680,207	1,340,574	0	5,020,781	0%
454	AIRPORT URBAN ENTERPRISE ZONE	376,159	1,299	0	377,457	0%
619	BLACKTHORN GOLF COURSE OPERATIONS	574,741	2,556,958	1,874,962	1,256,736	67%
Total Redevelopment Funds		4,650,766	3,898,893	1,884,593	6,665,066	354%
Debt Service Funds						
315	AIRPORT 2003 DEBT RESERVE	1,038,097	3,668	3,415	1,038,350	30406%
317	COVELESKI BOND DEBT RESERVE	503,146	1,779	0	504,925	0%
328	SBCDA 2003 DEBT RESERVE	1,734,492	6,129	5,706	1,734,915	30406%
--	REDEVELOPMENT AUTHORITY DEBT SERVICE	3,980,899	4,956,306	4,797,790	4,139,415	86%
--	ERSKINE VILLAGE DEBT SERVICE	561,108	491,501	491,495	561,114	114%
Total Debt Service Funds		7,817,741	5,459,383	5,298,406	7,978,719	151%
Total Redevelopment Commission Funds		71,914,217	38,424,750	29,210,800	81,128,167	278%
Grand Totals		381,729,846	271,855,872	269,470,128	384,115,590	143%

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
FUND 101 GENERAL FUND - completed 3/30/15							
101-0000-101.00-00	CASH	6,483,563.03	0.00	0.00	6,483,563.03		
101-0000-101.01-00	PETTY CASH	1,950.00	0.00	0.00	1,950.00		Agrees to petty cash schedule
101-0000-103.00-00	INVESTMENTS	22,081,965.53	0.00	0.00	22,081,965.53		
101-0000-107.00-00	POLICE BUY MONEY	69,070.28	0.00	13,142.58	82,212.86		Police Buy Money \$82,212.86 per PD
101-0000-111.00-00	CASH WITH FISCAL AGENT	533.00	0.00	0.00	533.00		
101-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	716,091.63	716,091.63		A/R
101-0000-130.00-00	INTERFUND RECEIVABLE	-	0.00	148.33	148.33		Interfund AR per schedule
101-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	0.00	70,641.82	70,641.82		A/R - agrees to prop tax AR schedule
101-0000-115.85-00	A/R CURB LOAN PROGRAM	31,480.81	0.00	0.00	31,480.81		
101-0000-116.00-00	INTEREST REC -INVESTMENTS	30,874.32	0.00	976.86	31,851.18		I/R
101-0000-120.00-00	ADVANCE TO OTHER FUND	656,847.89	0.00	(98,543.89)	558,304.00		Hall of Fame Discounted Amt - Fund 677
101-0000-143.00-00	PREPAID ITEMS	8,000.00	0.00	(8,000.00)	0.00		Prepaid postage - used over time; write off in 2014
101-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(279,426.82)	(279,426.82)		A/P
101-0000-204.00-00	INTERFUND PAYABLES	-	0.00	(17,290.29)	(17,290.29)		A/P
101-0000-227.10-00	PAYROLL ACCRUAL	-	0.00	(2,083,553.51)	(2,083,553.51)		P/R Summary Totals for General Fund
101-0000-202.60-00	DUE TO CIRCUIT COURT	(1,353.00)	0.00	0.00	(1,353.00)		
101-0000-202.65-00	PNC PCARD PAYABLE	(6,013.26)	0.00	0.00	(6,013.26)		
101-0000-203.00-00	PERFORMANCE BONDS PAYABLE	(82,906.00)	0.00	0.00	(82,906.00)		
101-0000-205.00-00	REFUNDABLE DEPOSITS	(1,750.00)	0.00	1,750.00	0.00		PY balance included deposits that were refunded prior to 2014
101-0000-227.20-20	STATE SALES TAXES	(793.80)	0.00	0.00	(793.80)	27,587,405.51	Balance agreed to payment made in January 2015 - MPAC
101-0000-243.00-00	ENCUMBRANCES	736,895.16	0.00	0.00	736,895.16		
101-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(736,895.16)	0.00	0.00	(736,895.16)		
101-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(35,534,952.71)	0.00	0.00	(35,534,952.71)		
101-0000-271.00-00	FUND BALANCE	6,683,319.82	1,182,719.89	0.00	7,866,039.71	(27,668,913.00)	Per 12/31/13 CAFR
Property Taxes							
101-0000-311.00-00	GENERAL PROPERTY TAX	(36,708,989.23)	200,045.40	(70,641.82)	(36,579,585.65)	(36,579,585.65)	A/R
Inter-Governmental							
101-0000-312.02-00	AUTO EXCISE	(2,585,848.76)	0.00	0.00	(2,585,848.76)		
101-0000-312.03-00	COMMERCIAL VEHICLE TAX	(675,324.00)	0.00	0.00	(675,324.00)		
101-0000-335.01-00	LIQUOR EXCISE TAX DIST.	(63,817.05)	0.00	(41,349.00)	(105,166.05)		A/R
101-0000-335.02-00	LIQUOR GALLONAGE TAX DIST	(200,108.29)	55,844.50	(67,258.74)	(211,522.53)		A/R
101-0000-335.03-00	CIGAR. TAX DIST. GEN. FD	(72,948.12)	0.00	0.00	(72,948.12)		
101-0000-335.12-00	RIVERBOAT GAMING REVENUE	(599,026.86)	0.00	0.00	(599,026.86)		
101-0602-380.10-22	STATE PROJECTS	(18,356.03)	0.00	0.00	(18,356.03)		
101-0801-331.02-00	PUBLIC SAFETY	(24,316.11)	0.00	(319,983.25)	(344,299.36)		A/R
101-0801-349.06-00	POLICE PENSION	-	0.00	(5,129,097.88)	(5,129,097.88)		FUND 701
101-0901-349.06-00	FIRE PENSION	-	0.00	(6,111,865.45)	(6,111,865.45)	(15,853,455.04)	FUND 702
Licenses & Permits							
101-0000-321.02-00	SELF-SERVE LAUNDRY	(1,854.00)	0.00	0.00	(1,854.00)		
101-0000-321.03-00	MASSAGE ESTABLISHMENT	(1,865.00)	0.00	0.00	(1,865.00)		
101-0000-321.03-10	MASSAGE TECHNICIAN	(1,047.50)	0.00	0.00	(1,047.50)		
101-0000-321.05-00	RUBBISH/GARBAGE REMOVAL	(6,725.00)	0.00	0.00	(6,725.00)		
101-0000-321.08-00	JUNK/ SCRAP DEALER	(3,065.00)	0.00	0.00	(3,065.00)		
101-0000-321.09-00	PUBLIC PARKING FACILITY	(765.00)	0.00	0.00	(765.00)		
101-0000-321.10-00	SECOND-HAND DEALERS	(4,727.50)	0.00	0.00	(4,727.50)		
101-0000-321.11-10	PEDDLERS/CANVASSERS	(2,745.00)	0.00	0.00	(2,745.00)		
101-0000-321.11-30	BUSKER-STREET PERFORMER	(280.00)	0.00	0.00	(280.00)		
101-0000-321.12-00	TRANSIENT MERCHANT	(890.00)	0.00	0.00	(890.00)		
101-0000-321.13-00	PET SHOPS	(580.00)	0.00	0.00	(580.00)		
101-0000-321.14-00	RESTAURANT	(39,433.50)	0.00	0.00	(39,433.50)		
101-0000-321.15-00	ANIMAL EXHIBITIONS	(47.50)	0.00	0.00	(47.50)		
101-0000-321.17-00	FOOD VENDING MACHINES	(2,015.00)	0.00	0.00	(2,015.00)		
101-0000-321.18-00	AUTOM. REPAIR & SERV. CTR	(18,410.00)	0.00	(205.00)	(18,615.00)		A/R
101-0000-321.19-00	VEHICLE REMOVAL SERVICE	(922.50)	0.00	0.00	(922.50)		
101-0000-321.20-00	FOOD VENDING VEHICLE	(717.00)	0.00	0.00	(717.00)		

City of South Bend, Indiana
 Conversion Worksheets - Civil City and TIF
 December 31, 2014

Interfund Advances

Interfund Transfer

Interfund AR/AP

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
101-0000-321.21-00	HOTEL & MOTEL	(1,800.00)	0.00	0.00	(1,800.00)		
101-0000-321.22-00	OPEN AIR BUSINESS	(2,900.00)	0.00	0.00	(2,900.00)		
101-0000-321.23-00	PRECIOUS METALS DEALER	(1,047.50)	0.00	0.00	(1,047.50)		
101-0000-321.24-00	CHARITABLE SOLICITATION	(609.50)	0.00	0.00	(609.50)		
101-0000-321.25-00	ARBORIST/TREE SERVICE	(3,423.00)	0.00	0.00	(3,423.00)		
101-0000-321.27-00	ADULT BUSINESS	(2,020.00)	0.00	0.00	(2,020.00)		
101-0000-321.29-00	TATTOO & PIERCING EST.	(155.00)	0.00	0.00	(155.00)		
101-0000-321.29-10	TATTOO & PIERCING PERSONNEL	(495.00)	0.00	0.00	(495.00)		
101-0000-321.31-00	ALARM AGENTS	(5,480.50)	0.00	0.00	(5,480.50)		
101-0000-321.32-10	LAWN PARKING UNDER 10	(3,454.70)	0.00	0.00	(3,454.70)		
101-0000-321.32-20	LAWN PARKING OVER 10	(7,885.00)	0.00	0.00	(7,885.00)		
101-0000-322.10-00	ENGINEERING	(23,986.00)	0.00	(1,810.00)	(25,796.00)	(141,360.70)	A/R
Charges for Services							
101-0000-341.01-00	PLAN COMMISSION CHARGES	(6,773.50)	0.00	0.00	(6,773.50)		
101-0000-341.03-00	COPIES OF PUBLIC RECORDS	(41.70)	0.00	0.00	(41.70)		
101-0000-342.11-00	EMS-COUNTY	(1,634,868.00)	0.00	0.00	(1,634,868.00)		
101-0000-344.30-00	ENVIRONMENTAL CLEANUP	(2,627.72)	350.00	0.00	(2,277.72)		
101-0000-360.00-00	MISCELLANEOUS REVENUE	(933.87)	87.10	(1,799.98)	(2,646.75)		A/R and A/P (\$5.79); REFUNDABLE DEPOSITS FROM PRIOR YEARS (\$1,750)
101-0000-360.01-00	MUNICIPAL CODE SUPPLEMENT	(1,068.09)	0.00	0.00	(1,068.09)		
101-0000-360.80-00	CURB PGM. RESIDENT SHARE	(3,934.66)	100.00	(350.00)	(4,184.66)		A/R
101-0000-360.85-00	CURB LOAN RECEIPTS	(98.55)	0.00	0.00	(98.55)		
101-0101-347.01-86	SALE OF MERCHANDISE	(80.00)	0.00	0.00	(80.00)		
101-0404-360.12-00	ROOM RENTAL	(173,877.33)	10,200.00	0.00	(163,677.33)		
101-0404-360.13-00	EQUIPMENT RENTAL	(5,105.00)	0.00	0.00	(5,105.00)		
101-0404-360.15-00	BOX OFFICE COMMISSIONS	(33,027.32)	0.00	0.00	(33,027.32)		
101-0404-360.16-00	TICKET HANDLING FEES	(383,041.00)	0.00	0.00	(383,041.00)		
101-0404-360.17-00	MERCHANDISE SALES	(12,561.03)	288.75	0.00	(12,272.28)		
101-0404-360.18-00	CONCESSION	(82,115.15)	18,824.08	0.00	(63,291.07)		
101-0404-360.19-00	FACILITY FEE	(157,318.00)	7,410.00	0.00	(149,908.00)		
101-0404-360.21-00	CREDIT CARD FEES	(50,000.00)	0.00	0.00	(50,000.00)		
101-0404-360.22-00	SECURITY	(9,944.00)	474.75	0.00	(9,469.25)		
101-0404-360.23-00	MPAC STAGE MANAGER	(17,375.00)	0.02	0.00	(17,374.98)		To correct fund balance to agree to 2013 CAFR
101-0404-360.25-00	THEATRE SEATING LEASING	(35,000.00)	0.00	0.00	(35,000.00)		
101-0405-360.12-00	ROOM RENTAL	(38,356.83)	0.00	0.00	(38,356.83)		
101-0405-360.18-00	CONCESSION	(123,979.90)	21,441.45	0.00	(102,538.45)		
101-0405-362.02-00	BALLROOM RENTAL	(41,828.50)	738.00	0.00	(41,090.50)		
101-0801-351.13-00	MOPEL REGULATIONS	(200.00)	0.00	0.00	(200.00)		
101-0801-380.10-96	REPAIR REIMBURSEMENTS.	(33,362.44)	25,484.66	(2,636.75)	(10,514.53)		A/R
101-0801-380.10-97	SALARY/OVERTIME	(263,662.23)	41,717.53	(12,574.48)	(234,519.18)		
101-0801-380.10-99	MISC. REIMBURSEMENTS	(15,621.33)	0.00	0.00	(15,621.33)		
101-0801-392.50-50	INSURANCE PROCEEDS	(6,057.27)	0.00	0.00	(6,057.27)		
101-0901-340.20-00	NEO NATAL EXPENSES	(438,921.96)	32,949.68	(19,898.33)	(425,870.61)		A/R
101-0901-340.22-00	UNIVERSITY NOTRE DAME	(129,325.17)	0.00	0.00	(129,325.17)		
101-0901-380.10-96	REPAIR REIMBURSEMENTS.	(200.00)	0.00	0.00	(200.00)	(3,578,499.07)	
Fines & Forfeitures							
101-0000-351.04-00	BAD CHECKS FINES	(120.00)	30.00	(10.00)	(100.00)		A/R
101-0000-351.07-00	CURFEW VIOLATION	(392.50)	0.00	0.00	(392.50)		
101-0000-354.00-00	ORDINANCE VIOLATION	(18,198.50)	100.00	(20.00)	(18,118.50)	(18,611.00)	A/R; DECREASE DUE TO CODE TRANS TO FUND 600 IN 2014
Interest							
101-0000-361.00-00	INTEREST ON INVESTMENTS	(56,315.57)	(18,769.74)	(1,081.00)	(76,166.31)		A/R
101-0501-361.02-00	OTHER INTEREST	(1,581.05)	0.00	0.00	(1,581.05)	(77,747.36)	
Gifts & Donations							
101-0000-367.30-00	NOTRE DAME CONTRIBUTION	(330,000.00)	0.00	0.00	(330,000.00)		
101-0101-367.20-00	DONATED SALARY	(233.57)	0.00	0.00	(233.57)		
101-0301-367.20-00	DONATED SALARY	(704.35)	0.00	0.00	(704.35)	(330,937.92)	

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Miscellaneous Revenues							
101-0000-364.00-00	CABLE T.V. FRANCHISE	(717,156.31)	180,786.98	(177,167.26)	(713,536.59)		A/R
101-0000-366.00-00	AT&T FRANCHISE FEES	(238,308.70)	55,612.73	(69,036.66)	(251,732.63)		A/R
101-0000-380.10-99	MISC. REIMBURSEMENTS	(154,335.60)	0.00	0.00	(154,335.60)		
101-0104-380.10-99	MISC. REIMBURSEMENTS	(455,822.75)	0.00	0.00	(455,822.75)		
101-0401-360.00-00	MISCELLANEOUS REVENUE	(828.80)	0.00	0.00	(828.80)		
101-0401-380.10-62	OFFICE MAX REBATE	(601.50)	0.00	0.00	(601.50)		
101-0404-360.00-00	MISCELLANEOUS REVENUE	(39,937.22)	473.00	0.00	(39,464.22)		
101-0101-360.90-00	SETTLEMENT FEES	(5,789.49)	0.00	0.00	(5,789.49)		
101-0104-360.90-00	SETTLEMENT FEES	(899.37)	0.00	0.00	(899.37)		
101-0401-360.90-00	SETTLEMENT FEES	(3,021.22)	0.00	0.00	(3,021.22)		
101-0404-360.90-00	SETTLEMENT FEES	(448.52)	0.00	0.00	(448.52)		
101-0404-380.10-99	MISC. REIMBURSEMENTS	(6,212.54)	1,440.70	0.00	(4,771.84)		
101-0405-360.00-00	MISCELLANEOUS REVENUE	(3,453.88)	0.00	0.00	(3,453.88)		
101-0405-380.10-99	MISC. REIMBURSEMENTS	(14,793.92)	1,715.32	(637.56)	(13,716.16)		A/R
101-0501-360.90-00	SETTLEMENT FEES	(1,983.86)	0.00	0.00	(1,983.86)		
101-0501-380.10-99	MISC. REIMBURSEMENTS	(57,760.44)	14.60	0.00	(57,745.84)		
101-0602-360.00-00	MISCELLANEOUS REVENUE	(1,515.50)	0.00	0.00	(1,515.50)		
101-0602-360.90-00	SETTLEMENT FEES	(3,633.24)	0.00	0.00	(3,633.24)		
101-0602-380.10-99	MISC. REIMBURSEMENTS	(115.00)	0.00	0.00	(115.00)		
101-0801-360.00-00	MISCELLANEOUS REVENUE	(24,780.00)	0.00	(500.00)	(25,280.00)		A/R
101-0801-360.51-00	INSURANCE REIMBURSEMENT	(22,218.01)	0.00	0.00	(22,218.01)		
101-0801-360.90-00	SETTLEMENT FEES	(1,511.90)	0.00	0.00	(1,511.90)		
101-0901-340.23-00	MISCELLANEOUS CHARGES	(8,678.09)	0.00	0.00	(8,678.09)		
101-0901-360.00-00	MISCELLANEOUS REVENUE	(270.83)	0.00	0.00	(270.83)		
101-0901-360.90-00	SETTLEMENT FEES	(1,305.21)	0.00	0.00	(1,305.21)		
101-0901-380.10-99	MISC. REIMBURSEMENTS	(1,429.75)	0.00	(2,654.60)	(4,084.35)	(1,776,764.40)	A/R
Other Financing Sources							
101-0000-392.04-00	ADMINISTRATIVE COST	(3,470,988.84)	0.00	0.00	(3,470,988.84)		
101-0000-338.00-00	PILOT TRANSFERS IN	(3,671,422.44)	0.00	0.00	(3,671,422.44)		
101-0000-393.00-00	NEW DEBT - PER DEBT SCHEDULE	-	0.00	(13,106.00)	(13,106.00)		Debt Schedules #123 & 131
101-0901-392.00-00	INTER-FUND OPER. TRANSFER	(1,000,000.00)	0.00	0.00	(1,000,000.00)	(8,155,517.28)	EMS Trans in Total Revenue - \$66,512,478.42
Mayor's Office							
101-0101-413.10-01	REGULAR	443,851.17	(13,690.31)	21,488.10	451,648.96		Accrued payroll
101-0101-413.10-03	SEASONAL & INTERNS	110.00	0.00	0.00	110.00		
101-0101-413.10-04	EXTRA AND OVERTIME	331.02	0.00	0.00	331.02		
101-0101-413.10-09	PERMANENT PART-TIME	12,744.00	(486.00)	569.70	12,827.70		Accrued payroll
101-0101-413.11-01	FICA - REGULAR	35,117.06	(1,088.49)	1,687.94	35,716.51		Accrued payroll
101-0101-413.11-04	PERF - REGULAR	49,748.29	(1,533.31)	2,406.66	50,621.64		Accrued payroll
101-0101-413.11-07	UNEMPLOYMENT COMP	1,133.52	0.00	0.00	1,133.52		
101-0101-413.11-08	HEALTH INSURANCE	59,013.80	0.00	0.00	59,013.80		
101-0101-413.11-09	LIFE INSURANCE	710.00	0.00	0.00	710.00		
101-0101-413.11-12	AUTO ALLOWANCE	14,025.00	0.00	0.00	14,025.00		
101-0101-413.11-22	PARKING ALLOWANCE	1,820.00	0.00	0.00	1,820.00		
101-0101-413.11-24	CELL PHONE ALLOWANCE	660.00	0.00	0.00	660.00		
101-0101-413.21-02	PRINT SHOP	18,190.23	0.00	0.00	18,190.23		
101-0101-413.21-04	OTHER - OFFICE SUPPLIES	2,393.64	(152.39)	0.00	2,241.25		
101-0101-413.31-06	PROFESSIONAL SERVICES - OTHER	-	0.00	1,338.00	1,338.00		A/P
101-0101-413.31-71	CENTRAL STORES ALLOCATION	180.00	0.00	0.00	180.00		
101-0101-413.31-72	GIS ALLOCATION	2,059.32	0.00	0.00	2,059.32		
101-0101-413.32-02	POSTAGE	993.12	0.00	20.59	1,013.71		A/P
101-0101-413.32-05	OTHER COMM/TRANS	444.21	0.00	0.00	444.21		
101-0101-413.32-21	TRAVEL - MILEAGE	916.16	0.00	0.00	916.16		
101-0101-413.32-22	TRAVEL - AIRFARE	526.00	0.00	0.00	526.00		
101-0101-413.32-24	TRAVEL - MEALS	5.35	0.00	0.00	5.35		

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101-0101-413.32-25	TRAVEL - OTHER	106.00	0.00	0.00	106.00		
101-0101-413.33-03	PROMOTIONAL	37,549.94	(10,082.27)	216.40	27,684.07		A/P
101-0101-413.34-02	LIABILITY INSURANCE	1,164.00	0.00	0.00	1,164.00		
101-0101-413.36-02	OFFICE EQUIPMENT	1,241.27	0.00	449.82	1,691.09		A/P
101-0101-413.36-04	COMPUTER EQUIPMENT	8,460.00	0.00	0.00	8,460.00		
101-0101-413.37-11	CAPITAL LEASE PRINCIPAL	3,006.33	(480.22)	0.00	2,526.11		
101-0101-413.37-12	CAPITAL LEASE INTEREST	330.35	(69.42)	0.00	260.93		
101-0101-413.39-10	SUBSCRIPTIONS	176.80	0.00	0.00	176.80		
101-0101-413.39-11	DUES & MEMBERSHIPS	150.00	0.00	0.00	150.00		
101-0101-413.39-70	EDUCATION & TRAINING	451.74	0.00	0.00	451.74	698,203.12	
311 Call Center							
101-0104-413.10-01	REGULAR	262,899.13	(8,423.08)	13,415.13	267,891.18		Accrued payroll
101-0104-413.10-04	EXTRA AND OVERTIME	45.00	0.00	0.00	45.00		
101-0104-413.10-05	TEMPORARY SERVICES	800.00	0.00	0.00	800.00		
101-0104-413.10-09	PERMANENT PART-TIME	14,576.72	0.00	970.88	15,547.60		Accrued payroll
101-0104-413.11-01	FICA - REGULAR	20,773.43	(623.75)	1,059.41	21,209.09		Accrued payroll
101-0104-413.11-04	PERF - REGULAR	29,399.83	(943.38)	1,502.49	29,958.94		Accrued payroll
101-0104-413.11-07	UNEMPLOYMENT COMP	744.00	0.00	0.00	744.00		
101-0104-413.11-08	HEALTH INSURANCE	56,943.61	0.00	0.00	56,943.61		
101-0104-413.11-09	LIFE INSURANCE	759.28	0.00	0.00	759.28		
101-0104-413.11-12	AUTO ALLOWANCE	2,100.00	0.00	0.00	2,100.00		
101-0104-413.11-22	PARKING ALLOWANCE	3,210.00	0.00	0.00	3,210.00		
101-0104-413.11-24	CELL PHONE ALLOWANCE	210.00	0.00	0.00	210.00		
101-0104-413.21-03	C.S. - OFFICE SUPPLIES	55.36	0.00	0.00	55.36		
101-0104-413.21-04	OTHER - OFFICE SUPPLIES	15,651.42	(652.78)	646.62	15,645.26		A/P
101-0104-413.31-06	OTHER PROFESSIONAL SVC	75.60	0.00	446.00	521.60		A/P
101-0104-413.31-72	GIS ALLOCATION	10,296.48	0.00	0.00	10,296.48		
101-0104-413.32-02	POSTAGE	259.77	0.00	0.00	259.77		
101-0104-413.32-22	TRAVEL - AIRFARE	721.50	0.00	0.00	721.50		
101-0104-413.32-23	TRAVEL - HOTEL	825.20	0.00	0.00	825.20		
101-0104-413.32-24	TRAVEL - MEALS	40.26	0.00	0.00	40.26		
101-0104-413.32-25	TRAVEL - OTHER	84.72	0.00	0.00	84.72		
101-0104-413.33-03	PROMOTIONAL	6,000.11	0.00	3,033.94	9,034.05		A/P
101-0104-413.34-02	LIABILITY INSURANCE	816.00	0.00	0.00	816.00		
101-0104-413.36-04	COMPUTER EQUIPMENT	1,476.00	0.00	0.00	1,476.00		
101-0104-413.39-11	DUES & MEMBERSHIPS	100.00	(100.00)	0.00	0.00		
101-0104-413.39-70	EDUCATION & TRAINING	450.00	0.00	0.00	450.00	439,644.90	
City Clerk							
101-0201-411.10-01	REGULAR	209,795.52	(7,989.66)	10,713.65	212,519.51		Accrued payroll
101-0201-411.11-01	FICA - REGULAR	15,836.78	(598.81)	800.29	16,038.26		Accrued payroll
101-0201-411.11-04	PERF - REGULAR	17,101.27	(653.45)	878.82	17,326.64		Accrued payroll
101-0201-411.11-07	UNEMPLOYMENT COMP	542.52	0.00	0.00	542.52		
101-0201-411.11-08	GROUP INSURANCE - HEALTH	38,576.24	0.00	0.00	38,576.24		
101-0201-411.11-09	GROUP INSURANCE - LIFE	570.00	0.00	0.00	570.00		
101-0201-411.11-22	PARKING ALLOWANCE	1,731.00	0.00	0.00	1,731.00		
101-0201-411.21-02	STATIONERY & PRINTING	485.97	0.00	0.00	485.97		
101-0201-411.21-03	C.S. - OFFICE SUPPLIES	808.33	0.00	0.00	808.33		
101-0201-411.21-04	OTHER - OFFICE SUPPLIES	1,892.72	0.00	0.00	1,892.72		
101-0201-411.21-05	LAW BOOKS	2,654.15	0.00	0.00	2,654.15		
101-0201-411.31-06	OTHER PROFESSIONAL SVCS	9,213.77	0.00	2,952.39	12,166.16		A/P
101-0201-411.31-71	CENTRAL STORES ALLOCATION	264.00	0.00	0.00	264.00		
101-0201-411.32-02	POSTAGE	389.40	0.00	18.22	407.62		A/P
101-0201-411.32-21	TRAVEL - MILEAGE	1,303.68	0.00	0.00	1,303.68		
101-0201-411.32-23	TRAVEL - HOTEL	2,223.78	0.00	0.00	2,223.78		
101-0201-411.32-25	TRAVEL - OTHER	71.00	0.00	0.00	71.00		
101-0201-411.33-02	PUBLICATION LEGAL NOTICE	18,116.75	(1,036.44)	1,106.55	18,186.86		A/P

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101-0201-411.33-03	PROMOTIONAL	136.50	0.00	0.00	136.50		
101-0201-411.34-02	LIABILITY INSURANCE	996.00	0.00	0.00	996.00		
101-0201-411.36-04	COMPUTER EQUIPMENT	1,836.00	0.00	0.00	1,836.00		
101-0201-411.39-01	REFUNDS, AWARDS, IMDEMNITIES	295.00	0.00	0.00	295.00		
101-0201-411.39-11	DUES	788.04	0.00	0.00	788.04		
101-0201-411.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	55.00	0.00	0.00	55.00		
101-0201-411.39-39	BANK CREDIT CARD CHARGES	1,186.43	(112.77)	0.00	1,073.66		
101-0201-411.39-70	EDUCATION & TRAINING	3,793.00	0.00	0.00	3,793.00		
101-0201-431.22-60	COMPUTER SUPPLIES/EQUIP	2,929.73	(1,464.87)	0.00	1,464.86	338,206.50	
Common Council							
101-0301-411.10-01	REGULAR	143,749.68	(5,409.52)	7,196.30	145,536.46		Accrued payroll
101-0301-411.11-01	FICA - REGULAR	11,199.20	(420.10)	529.74	11,308.84		Accrued payroll
101-0301-411.11-04	PERF - REGULAR	14,087.50	(530.11)	705.24	14,262.63		Accrued payroll
101-0301-411.11-07	UNEMPLOYMENT COMP	428.52	0.00	0.00	428.52		
101-0301-411.11-08	GROUP INSURANCE - HEALTH	29,447.36	0.00	0.00	29,447.36		
101-0301-411.11-09	GROUP INSURANCE - LIFE	840.00	0.00	0.00	840.00		
101-0301-411.21-02	STATIONERY & PRINTING	402.06	0.00	0.00	402.06		
101-0301-411.21-03	C.S. - OFFICE SUPPLIES	455.60	0.00	0.00	455.60		
101-0301-411.21-04	OTHER - OFFICE SUPPLIES	236.39	0.00	303.19	539.58		A/P
101-0301-411.31-01	LEGAL	69,484.92	0.00	0.00	69,484.92		
101-0301-411.31-07	ADDITIONAL LEGAL SERVICES	116,531.25	0.00	86,557.65	203,088.90		ADD'L LEGAL FOR WIRE TAPPING
101-0301-411.31-71	CENTRAL STORES ALLOCATION	264.00	0.00	0.00	264.00		
101-0301-411.31-72	GIS ALLOCATION	2,059.32	0.00	0.00	2,059.32		
101-0301-411.32-02	POSTAGE	108.00	0.00	9.75	117.75		A/P
101-0301-411.32-22	TRAVEL - AIRFARE	340.11	0.00	0.00	340.11		
101-0301-411.32-23	TRAVEL - HOTEL	121.10	0.00	199.99	321.09		A/P
101-0301-411.32-24	TRAVEL - MEALS	132.46	0.00	0.00	132.46		
101-0301-411.32-25	TRAVEL - OTHER	114.00	0.00	0.00	114.00		
101-0301-411.33-03	PROMOTIONAL	3,870.78	(27.00)	333.91	4,177.69		A/P
101-0301-411.34-02	LIABILITY INSURANCE	1,740.00	0.00	0.00	1,740.00		
101-0301-411.36-01	BUILDINGS	14,885.00	0.00	3,680.00	18,565.00		A/P
101-0301-411.36-02	OFFICE EQUIPMENT	2,985.48	0.00	0.00	2,985.48		
101-0301-411.36-04	COMPUTER EQUIPMENT	3,672.00	0.00	0.00	3,672.00		
101-0301-411.39-10	SUBSCRIPTIONS	420.00	0.00	0.00	420.00		
101-0301-411.39-70	EDUCATION & TRAINING	85.00	0.00	0.00	85.00	510,788.77	
Admin & Finance							
101-0401-415.10-01	REGULAR SALARIES	1,195,516.45	(40,115.39)	56,302.55	1,211,703.61		Accrued payroll
101-0401-415.10-03	SEASONAL & INTERNS	70,909.13	(1,720.50)	3,154.81	72,343.44		Accrued payroll
101-0401-415.10-04	EXTRA AND OVERTIME	73.19	0.00	50.42	123.61		Accrued payroll
101-0401-415.11-01	FICA - REGULAR	92,555.99	(2,948.26)	4,366.33	93,974.06		Accrued payroll
101-0401-415.11-04	PERF - REGULAR	132,914.63	(4,492.93)	6,303.48	134,725.18		Accrued payroll
101-0401-415.11-07	UNEMPLOYMENT COMP	3,447.00	0.00	0.00	3,447.00		
101-0401-415.11-08	GROUP INSURANCE - HEALTH	182,973.88	0.00	0.00	182,973.88		
101-0401-415.11-09	GROUP INSURANCE - LIFE	2,440.00	0.00	0.00	2,440.00		
101-0401-415.11-12	AUTO ALLOWANCE	4,300.00	0.00	0.00	4,300.00		
101-0401-415.11-22	PARKING ALLOWANCE	13,204.00	0.00	0.00	13,204.00		
101-0401-415.11-24	CELL PHONE ALLOWANCE	4,140.00	0.00	0.00	4,140.00		
101-0401-415.11-25	FRINGE BENEFITS TAXES	1,116.76	0.00	0.00	1,116.76		
101-0401-415.21-02	PRINT SHOP	7,494.05	0.00	0.00	7,494.05		
101-0401-415.21-03	CENTRAL STORES - OFFICE	3,466.62	0.00	0.00	3,466.62		
101-0401-415.21-04	OTHER - OFFICE SUPPLIES	20,563.86	(106.90)	540.44	20,997.40		A/P
101-0401-415.21-05	SMALL OFFICE EQUIPMENT	982.04	0.00	0.00	982.04		
101-0401-415.31-01	LEGAL SERVICES	550.00	(550.00)	0.00	0.00		
101-0401-415.31-06	OTHER PROFESSIONAL SVCS	107,319.68	(1,203.13)	6.00	106,122.55		A/P
101-0401-415.31-25	OUTPLACEMENT SERVICES	13,200.00	0.00	0.00	13,200.00		
101-0401-415.31-71	CENTRAL STORES ALLOCATION	2,076.00	0.00	0.00	2,076.00		

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Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
101-0401-415.32-02	POSTAGE / FREIGHT	6,803.45	0.00	8,519.29	15,322.74		A/P; write off of prepaid postage from Pitney Bowes
101-0401-415.32-21	TRAVEL - MILEAGE	867.36	0.00	5.88	873.24		A/P
101-0401-415.32-22	TRAVEL - AIRFARE	3,929.00	0.00	0.00	3,929.00		
101-0401-415.32-23	TRAVEL - HOTEL	9,061.41	0.00	0.00	9,061.41		
101-0401-415.32-24	TRAVEL - MEALS	1,706.46	(139.26)	0.00	1,567.20		
101-0401-415.32-25	TRAVEL - OTHER	990.12	0.00	0.00	990.12		
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	3,141.13	(732.68)	0.00	2,408.45		
101-0401-415.34-02	LIABILITY INSURANCE	4,392.00	0.00	0.00	4,392.00		
101-0401-415.36-01	BUILDINGS	311.00	0.00	0.00	311.00		
101-0401-415.36-02	OFFICE EQUIPMENT	9,357.81	0.00	0.00	9,357.81		
101-0401-415.36-04	COMPUTER EQUIPMENT	9,192.00	0.00	0.00	9,192.00		
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	2,055.85	0.00	0.00	2,055.85		
101-0401-415.37-12	CAPITAL LEASE INTEREST	515.39	0.00	0.00	515.39		
101-0401-415.39-10	SUBSCRIPTIONS	586.99	0.00	0.00	586.99		
101-0401-415.39-11	DUES & MEMBERSHIPS	3,244.00	0.00	0.00	3,244.00		
101-0401-415.39-39	BANK CREDIT CARD CHARGES	1,299.91	(55.16)	0.00	1,244.75		
101-0401-415.39-70	EDUCATION & TRAINING	19,756.84	(1,628.00)	0.00	18,128.84		
101-0401-415.39-89	MISC CHARGES & SERVICES	14,801.96	0.00	265.72	15,067.68	1,977,078.67	A/P
Morris PAC							
101-0404-453.10-01	REGULAR	440,298.74	(16,372.56)	22,636.27	446,562.45		Accrued payroll
101-0404-453.10-05	TEMPORARY SERVICES	984.46	0.00	0.00	984.46		
101-0404-453.10-09	PERMANENT PART TIME	18,220.13	(713.32)	1,105.11	18,611.92		Accrued payroll
101-0404-453.11-01	FICA - REGULAR	33,720.18	(1,241.52)	1,718.91	34,197.57		Accrued payroll
101-0404-453.11-04	PERF - REGULAR	49,313.22	(1,833.73)	2,535.26	50,014.75		Accrued payroll
101-0404-453.11-07	UNEMPLOYMENT COMP	1,242.48	0.00	0.00	1,242.48		
101-0404-453.11-08	GROUP INSURANCE - HEALTH	101,367.97	0.00	0.00	101,367.97		
101-0404-453.11-09	GROUP INSURANCE - LIFE	1,232.00	0.00	0.00	1,232.00		
101-0404-453.11-22	PARKING ALLOWANCE	4,884.00	0.00	0.00	4,884.00		
101-0404-453.11-24	CELL PHONE ALLOWANCE	2,763.00	0.00	0.00	2,763.00		
101-0404-453.21-02	PRINT SHOP	3,656.80	0.00	0.00	3,656.80		
101-0404-453.21-03	C.S.OTHER OFFICE SUPPLIES	530.21	0.00	0.00	530.21		
101-0404-453.21-04	OTHER - OFFICE SUPPLIES	2,934.14	(286.06)	145.18	2,793.26		A/P
101-0404-453.21-05	SMALL OFFICE EQUIPMENT	284.02	0.00	0.00	284.02		
101-0404-453.22-05	UNIFORMS	983.72	0.00	0.00	983.72		
101-0404-453.22-21	HOUSEHOLD, LAUNDRY, CLEAN	3,488.49	(291.80)	0.00	3,196.69		
101-0404-453.22-24	OTHER OPERATING SUPPLIES	515.77	0.00	82.35	598.12		A/P
101-0404-453.23-01	BUILDING MATERIALS	4,317.85	(375.00)	0.00	3,942.85		
101-0404-453.23-20	SMALL TOOLS & EQUIPMENT	351.60	0.00	0.00	351.60		
101-0404-453.23-99	OTHER REPAIR & MAINT. SUP	1,043.22	(319.14)	0.00	724.08		
101-0404-453.31-71	CENTRAL STORES ALLOCATION	2,232.00	0.00	0.00	2,232.00		
101-0404-453.32-02	POSTAGE	4,711.43	0.00	555.01	5,266.44		A/P
101-0404-453.32-05	OTHER COMM/TRANS	678.00	0.00	0.00	678.00		
101-0404-453.32-22	TRAVEL - AIRFARE	3,632.86	0.00	0.00	3,632.86		
101-0404-453.32-23	TRAVEL - HOTEL	7,327.17	0.00	0.00	7,327.17		
101-0404-453.32-24	TRAVEL - MEALS	964.67	0.00	0.00	964.67		
101-0404-453.32-25	TRAVEL - OTHER	936.57	0.00	0.00	936.57		
101-0404-453.33-01	OTHER THAN OFFICE SUPPLY	3,093.10	0.00	396.88	3,489.98		A/P
101-0404-453.33-03	PROMOTIONAL	29,379.39	(1,009.52)	2,322.75	30,692.62		A/P
101-0404-453.34-02	LIABILITY INSURANCE	23,436.00	0.00	0.00	23,436.00		
101-0404-453.35-01	ELECTRIC	56,746.50	0.00	0.00	56,746.50		
101-0404-453.35-02	GAS	15,440.74	0.00	0.00	15,440.74		
101-0404-453.35-04	WATER	11,296.10	(1,959.97)	1,974.29	11,310.42		A/P
101-0404-453.36-01	BUILDING SERVICES	59,479.09	(1,015.60)	233.55	58,697.04		A/P
101-0404-453.36-04	COMPUTER EQUIPMENT	12,926.18	0.00	0.00	12,926.18		
101-0404-453.36-05	OTHER EQUIPMENT	6,687.55	(204.50)	0.00	6,483.05		
101-0404-453.39-10	SUBSCRIPTIONS	1,070.80	0.00	0.00	1,070.80		

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101-0404-453.39-11	DUES	2,940.00	0.00	0.00	2,940.00		
101-0404-453.39-70	EDUCATION & TRAINING	6,184.02	0.00	0.00	6,184.02		
101-0404-453.39-89	MISC. CHARGES & SERVICES	1,008.13	0.00	0.00	1,008.13	930,385.14	
Palais Royale							
101-0405-453.10-01	REGULAR	146,742.87	(5,417.70)	7,379.35	148,704.52		Accrued payroll
101-0405-453.10-09	PERMANENT PART TIME	15,572.50	(582.50)	669.66	15,659.66		Accrued payroll
101-0405-453.11-01	FICA - REGULAR	12,118.81	(440.94)	589.34	12,267.21		Accrued payroll
101-0405-453.11-04	PERF - REGULAR	16,434.98	(606.77)	826.48	16,654.69		Accrued payroll
101-0405-453.11-07	UNEMPLOYMENT COMP	450.00	0.00	0.00	450.00		
101-0405-453.11-08	GROUP INSURANCE - HEALTH	34,284.51	0.00	0.00	34,284.51		
101-0405-453.11-09	GROUP INSURANCE - LIFE	408.00	0.00	0.00	408.00		
101-0405-453.11-22	PARKING ALLOWANCE	1,836.00	0.00	0.00	1,836.00		
101-0405-453.11-24	CELL PHONE ALLOWANCE	1,372.00	0.00	0.00	1,372.00		
101-0405-453.21-02	PRINT SHOP	3,819.70	0.00	0.00	3,819.70		
101-0405-453.21-03	C.S.OTHER OFFICE SUPPLIES	57.69	0.00	0.00	57.69		
101-0405-453.21-04	OTHER - OFFICE SUPPLIES	301.10	(125.58)	0.00	175.52		
101-0405-453.22-05	UNIFORMS	516.89	0.00	0.00	516.89		
101-0405-453.22-21	HOUSEHOLD, LAUNDRY, CLEAN	1,853.83	0.00	0.00	1,853.83		
101-0405-453.22-24	OTHER OPERATING SUPPLIES	106.14	0.00	21.14	127.28		A/P
101-0405-453.23-01	BUILDING MATERIALS	774.95	0.00	0.00	774.95		
101-0405-453.23-20	SMALL TOOLS & EQUIPMENT	351.12	0.00	0.00	351.12		
101-0405-453.23-99	OTHER REPAIR & MAINT. SUP	243.91	0.00	0.00	243.91		
101-0405-453.31-71	CENTRAL STORES ALLOCATION	180.00	0.00	0.00	180.00		
101-0405-453.32-02	POSTAGE	269.44	0.00	72.84	342.28		A/P
101-0405-453.32-05	OTHER COMM/TRANS	300.00	0.00	0.00	300.00		
101-0405-453.32-22	TRAVEL - AIRFARE	576.00	0.00	0.00	576.00		
101-0405-453.32-23	TRAVEL - HOTEL	636.64	0.00	0.00	636.64		
101-0405-453.32-24	TRAVEL - MEALS	75.15	0.00	0.00	75.15		
101-0405-453.32-25	TRAVEL - OTHER	130.22	0.00	0.00	130.22		
101-0405-453.33-01	OTHER THAN OFFICE SUPPLY	1,482.39	0.00	0.00	1,482.39		
101-0405-453.33-03	PROMOTIONAL	35,479.16	(5,109.91)	4,615.50	34,984.75		A/P
101-0405-453.34-02	LIABILITY INSURANCE	9,996.00	0.00	0.00	9,996.00		
101-0405-453.35-01	ELECTRIC	40,833.63	0.00	0.00	40,833.63		
101-0405-453.35-02	GAS	11,648.24	0.00	0.00	11,648.24		
101-0405-453.35-04	WATER	14,664.12	(2,626.98)	1,909.66	13,946.80		A/P
101-0405-453.36-01	BUILDING SERVICES	43,039.17	(37.00)	74.00	43,076.17		A/P
101-0405-453.36-04	COMPUTER EQUIPMENT	2,199.87	0.00	0.00	2,199.87		
101-0405-453.36-05	OTHER EQUIPMENT	829.31	(204.50)	0.00	624.81		
101-0405-453.39-10	SUBSCRIPTIONS	100.00	0.00	0.00	100.00		
101-0405-453.39-11	DUES	45.00	0.00	0.00	45.00		
101-0405-453.39-70	EDUCATION & TRAINING	805.00	0.00	0.00	805.00		
101-0405-453.39-89	MISC. CHARGES & SERVICES	791.00	0.00	0.00	791.00	402,331.43	
Legal Department							
101-0501-415.10-01	REGULAR SALARIES	663,490.15	(26,994.22)	33,956.58	670,452.51		Accrued payroll
101-0501-415.10-10	HIRING BONUS	4,000.00	0.00	0.00	4,000.00		
101-0501-415.11-01	FICA - REGULAR	49,550.94	(1,969.68)	2,502.04	50,083.30		Accrued payroll
101-0501-415.11-04	PERF - REGULAR	74,758.88	(3,023.38)	3,803.13	75,538.63		Accrued payroll
101-0501-415.11-07	UNEMPLOYMENT COMP	1,779.48	0.00	0.00	1,779.48		
101-0501-415.11-08	GROUP INSURANCE - HEALTH	98,415.86	0.00	0.00	98,415.86		
101-0501-415.11-09	GROUP INSURANCE - LIFE	1,115.00	0.00	0.00	1,115.00		
101-0501-415.11-12	AUTO ALLOWANCE	3,500.00	0.00	0.00	3,500.00		
101-0501-415.11-22	PARKING ALLOWANCE	4,987.00	0.00	0.00	4,987.00		
101-0501-415.11-24	CELL PHONE ALLOWANCE	420.00	0.00	0.00	420.00		
101-0501-415.21-02	PRINT SHOP	1,533.79	0.00	0.00	1,533.79		
101-0501-415.21-03	CENTRAL STORES - OFFICE	1,137.82	0.00	0.00	1,137.82		
101-0501-415.21-04	OTHER - OFFICE SUPPLIES	894.52	(57.44)	668.39	1,505.47		A/P

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101-0501-415.31-01	LEGAL SERVICES	2,350.30	0.00	0.00	2,350.30		
101-0501-415.31-06	OTHER PROFESSIONAL SVCS	800.96	(92.28)	0.00	708.68		
101-0501-415.31-71	CENTRAL STORES ALLOCATION	456.00	0.00	0.00	456.00		
101-0501-415.31-72	GIS ALLOCATION	1,029.60	0.00	0.00	1,029.60		
101-0501-415.32-02	POSTAGE / FREIGHT	3,199.34	0.00	186.62	3,385.96		A/P
101-0501-415.32-21	TRAVEL - MILEAGE	157.02	0.00	0.00	157.02		
101-0501-415.32-23	TRAVEL - HOTEL	508.48	0.00	0.00	508.48		
101-0501-415.32-24	TRAVEL - MEALS	44.64	0.00	0.00	44.64		
101-0501-415.32-25	TRAVEL - OTHER	54.63	0.00	0.00	54.63		
101-0501-415.34-02	LIABILITY INSURANCE	2,868.00	0.00	0.00	2,868.00		
101-0501-415.36-02	OFFICE EQUIPMENT	1,735.00	(115.00)	0.00	1,620.00		
101-0501-415.36-04	COMPUTER EQUIPMENT	4,776.00	0.00	0.00	4,776.00		
101-0501-415.37-11	CAPITAL LEASE PRINCIPAL	1,030.71	0.00	0.00	1,030.71		
101-0501-415.37-12	CAPITAL LEASE INTEREST	240.09	0.00	0.00	240.09		
101-0501-415.39-10	SUBSCRIPTIONS	17,614.29	(1,539.00)	2,363.94	18,439.23		A/P
101-0501-415.39-11	DUES & MEMBERSHIPS	525.00	0.00	0.00	525.00		
101-0501-415.39-70	EDUCATION & TRAINING	2,980.00	0.00	0.00	2,980.00	955,643.20	
Engineering							
101-0602-431.10-01	REGULAR	339,859.95	(12,321.37)	15,117.30	342,655.88		Accrued payroll
101-0602-431.10-03	SEASONAL & INTERNS	22,918.50	0.00	361.28	23,279.78		Accrued payroll
101-0602-431.10-04	OVERTIME PAY	109.44	(1,096.00)	0.00	(986.56)		Accrued payroll
101-0602-431.10-05	TEMPORARY SERVICES	8,469.54	(2,174.04)	0.00	6,295.50		Accrued payroll
101-0602-431.10-09	PERMANENT PART-TIME	55,864.34	0.00	2,829.70	58,694.04		Accrued payroll
101-0602-431.11-01	FICA - REGULAR	31,411.96	(1,066.28)	1,355.05	31,700.73		Accrued payroll
101-0602-431.11-04	PERF - REGULAR	37,916.78	(1,318.22)	1,717.48	38,316.04		Accrued payroll
101-0602-431.11-07	UNEMPLOYMENT COMP	1,107.48	0.00	0.00	1,107.48		
101-0602-431.11-08	HEALTH INSURANCE	60,294.49	0.00	0.00	60,294.49		
101-0602-431.11-09	LIFE INSURANCE	753.58	0.00	0.00	753.58		
101-0602-431.11-11	SHOE ALLOWANCE	195.00	0.00	45.50	240.50		A/P
101-0602-431.11-12	AUTO ALLOWANCE	2,360.00	0.00	0.00	2,360.00		
101-0602-431.11-22	PARKING ALLOWANCE	4,536.00	0.00	0.00	4,536.00		
101-0602-431.11-24	CELL PHONE ALLOWANCE	3,150.25	0.00	0.00	3,150.25		
101-0602-431.21-01	OFFICIAL RECORDS	82.00	0.00	0.00	82.00		
101-0602-431.21-02	PRINT SHOP	3,590.39	0.00	0.00	3,590.39		
101-0602-431.21-03	C.S.-OFFICE SUPPLIES	968.53	0.00	0.00	968.53		
101-0602-431.21-04	OTHER - OFFICE SUPPLIES	2,899.62	(59.35)	724.79	3,565.06		A/P
101-0602-431.21-05	SMALL OFFICE EQUIP.	662.09	(359.99)	1,273.55	1,575.65		A/P
101-0602-431.22-01	CENTRAL SERVICE GASOLINE	4,968.18	0.00	0.00	4,968.18		
101-0602-431.22-24	OTHER OPERATING SUPPLIES	708.80	0.00	0.00	708.80		
101-0602-431.22-60	COMPUTER SUPPLIES/EQUIP	3,700.97	0.00	0.00	3,700.97		
101-0602-431.23-99	OTHER REPAIR & MAINT. SUP	150.00	0.00	0.00	150.00		
101-0602-431.31-01	LEGAL SERVICES	12,664.08	0.00	3,617.60	16,281.68		A/P
101-0602-431.31-06	OTHER PROFESSIONAL SVCS	86,276.71	(8,945.08)	0.00	77,331.63		
101-0602-431.31-71	CENTRAL STORES ALLOCATION	972.00	0.00	0.00	972.00		
101-0602-431.31-72	GIS ALLOCATION	35,008.08	0.00	0.00	35,008.08		
101-0602-431.32-02	POSTAGE	1,398.73	0.00	87.65	1,486.38		A/P
101-0602-431.32-21	TRAVEL - MILEAGE	1,646.35	(66.11)	50.24	1,630.48		A/P
101-0602-431.32-22	TRAVEL - AIRFARE	1,008.00	0.00	425.20	1,433.20		A/P
101-0602-431.32-23	TRAVEL - HOTEL	1,621.48	0.00	1,114.11	2,735.59		A/P
101-0602-431.32-24	TRAVEL - MEALS	195.23	0.00	9.19	204.42		A/P
101-0602-431.32-25	TRAVEL - OTHER	1,478.00	0.00	45.00	1,523.00		A/P
101-0602-431.33-01	OUTSIDE PRINTING SERVICES	1,280.17	0.00	0.00	1,280.17		
101-0602-431.33-02	PUBLICATION LEGAL NOTICE	1,099.35	(195.00)	127.88	1,032.23		A/P
101-0602-431.34-02	LIABILITY INSURANCE	181,464.00	0.00	0.00	181,464.00		ALLOCATION REDUCED FROM PRIOR YEAR
101-0602-431.36-01	BUILDING	-	0.00	18,300.00	18,300.00		A/P
101-0602-431.36-02	OFFICE EQUIPMENT	2,305.95	0.00	1,425.00	3,730.95		A/P

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101-0602-431.36-03	AUTOMOTIVE EQUIPMENT	8,077.04	0.00	0.00	8,077.04		
101-0602-431.36-04	COMPUTER EQUIPMENT	60,056.54	(1,350.27)	0.00	58,706.27		
101-0602-431.36-06	RADIO REPAIR	149.81	0.00	0.00	149.81		
101-0602-431.37-11	CAPITAL LEASE PRINCIPAL	6,688.78	0.00	0.00	6,688.78		
101-0602-431.37-12	CAPITAL LEASE INTEREST	1,011.77	0.00	0.00	1,011.77		
101-0602-431.39-01	REFUNDS, AWARDS	-	0.00	300.00	300.00		A/P
101-0602-431.39-10	SUBSCRIPTIONS	1,326.00	0.00	0.00	1,326.00		
101-0602-431.39-11	DUES & MEMBERSHIPS	1,856.64	0.00	0.00	1,856.64		
101-0602-431.39-39	BANK CREDIT CARD CHARGES	512.95	(38.39)	0.00	474.56		
101-0602-431.39-70	EDUCATION AND TRAINING	1,886.04	0.00	2,594.00	4,480.04		A/P
101-0602-431.39-89	MISC. CHARGES AND SERVICE	87.48	0.00	55.45	142.93	1,019,334.94	A/P
Police							
101-0801-421.10-01	REGULAR	12,264,776.20	(469,770.11)	643,631.55	12,438,637.64		Accrued payroll
101-0801-421.10-02	HOURLY	105,013.18	(4,004.45)	5,202.97	106,211.70		Accrued payroll
101-0801-421.10-03	SEASONAL & INTERNS	21,892.50	(1,334.56)	454.50	21,012.44		Accrued payroll
101-0801-421.10-04	EXTRA AND OVERTIME	1,441,470.13	(46,031.40)	57,058.48	1,452,497.21		Accrued payroll
101-0801-421.10-06	SPECIAL PAYS	753,324.26	(25,314.37)	33,762.28	761,772.17		Accrued payroll & AP (\$1262.82)
101-0801-421.10-09	PERMANENT PART TIME	116,509.59	(6,387.18)	6,431.71	116,554.12		Accrued payroll
101-0801-421.10-12	CRITICAL DUTY DAYS	78,700.50	0.00	14,130.00	92,830.50		Accrued payroll
101-0801-421.10-13	CONTRACT ADD PAYS	3,006.00	(115.68)	153.78	3,044.10		Accrued payroll
101-0801-421.10-14	PRODUCTION BONUS	-	0.00	735.00	735.00		Accrued payroll
101-0801-421.11-01	FICA - REGULAR	125,684.70	(4,375.89)	7,016.84	128,325.65		Accrued payroll
101-0801-421.11-03	FICA - POLICE	161,468.47	(5,796.75)	8,074.75	163,746.47		Accrued payroll
101-0801-421.11-04	PERF - REGULAR	156,487.52	(5,977.79)	8,367.61	158,877.34		Accrued payroll
101-0801-421.11-06	PERF - POLICE	2,077,383.55	(89,444.04)	107,878.74	2,095,818.25		Accrued payroll
101-0801-421.11-07	UNEMPLOYMENT COMP	12,500.04	0.00	0.00	12,500.04		
101-0801-421.11-08	GROUP INSURANCE - HEALTH	2,175,672.51	0.00	0.00	2,175,672.51		
101-0801-421.11-09	GROUP INSURANCE - LIFE	27,900.00	0.00	0.00	27,900.00		
101-0801-421.11-10	CLOTHING ALLOWANCE	280,341.40	0.00	0.00	280,341.40		
101-0801-421.11-15	MEDICAL, SURGICAL, DENTAL	22,932.65	(1,464.00)	0.00	21,468.65		
101-0801-421.11-24	CELL PHONE ALLOWANCE	8,870.00	0.00	0.00	8,870.00		
101-0801-421.11-99	OTHER FRINGE BENEFITS	200.00	0.00	0.00	200.00		
101-0801-421.21-01	OFFICIAL RECORDS	332.00	0.00	598.00	930.00		A/P
101-0801-421.21-02	PRINT SHOP	14,584.61	0.00	0.00	14,584.61		
101-0801-421.21-03	CENTRAL STORES - OFFICE	14,369.81	0.00	0.00	14,369.81		
101-0801-421.21-04	MISC- OFFICE	18,077.09	(2,461.81)	4,086.01	19,701.29		A/P
101-0801-421.21-05	SMALL OFFICE EQUIPMENT	5,204.71	0.00	0.00	5,204.71		
101-0801-421.21-10	LABORATORY SUPPLIES	11,017.83	(262.62)	69.95	10,825.16		A/P
101-0801-421.22-05	UNIFORMS	48,013.66	(2,714.00)	5,464.65	50,764.31		A/P
101-0801-421.22-07	LANDSCAPING MATERIALS	390.86	0.00	0.00	390.86		
101-0801-421.22-15	OTHER- CLEANING SUPPLIES	9,847.89	(2,353.98)	1,358.27	8,852.18		A/P
101-0801-421.22-21	C.S. - CLEANING SUPPLIES	1,616.36	0.00	0.00	1,616.36		
101-0801-421.22-22	OTHER - MEDICAL/SAFETY	166.32	(123.40)	2,833.74	2,876.66		A/P
101-0801-421.22-24	OTHER OPERATING SUPPLIES	462,695.49	(146,228.10)	16,113.68	332,581.07		A/P
101-0801-421.22-99	GAS - OTHER	5,032.55	(10.49)	222.29	5,244.35		A/P
101-0801-421.23-01	BUILDING MATERIALS	13,915.33	(998.98)	1,868.31	14,784.66		A/P
101-0801-421.23-10	REPAIR PARTS	818.38	0.00	0.00	818.38		
101-0801-421.23-20	SMALL TOOLS & EQUIPMENT	122.69	0.00	0.00	122.69		
101-0801-421.23-21	C.S. - SMALL TOOLS & EQUIP	874.00	0.00	0.00	874.00		
101-0801-421.31-01	LEGAL SERVICES	477,770.04	(11,405.82)	11,787.26	478,151.48		A/P
101-0801-421.31-06	OTHER PROFESSIONAL SVCS	82,500.00	0.00	0.00	82,500.00		
101-0801-421.31-09	VETERINARIAN SERVICES	15,521.29	(149.50)	335.10	15,706.89		A/P
101-0801-421.31-71	CENTRAL STORES ALLOCATION	9,576.00	0.00	0.00	9,576.00		
101-0801-421.31-72	GIS ALLOCATION	10,296.48	0.00	0.00	10,296.48		
101-0801-421.32-02	POSTAGE	9,730.07	(508.49)	1,875.77	11,097.35		A/P
101-0801-421.32-07	COMPUTER LINES	40,227.18	(598.36)	598.36	40,227.18		A/P

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
101-0801-421.32-09	CELLULAR PHONES	86,537.64	(12,079.97)	12,080.69	86,538.36		A/P	
101-0801-421.32-10	PAGERS / ALARMS	6,899.91	0.00	0.00	6,899.91			
101-0801-421.32-24	TRAVEL - MEALS	77.49	0.00	0.00	77.49			
101-0801-421.34-02	LIABILITY INSURANCE	1,106,148.00	0.00	0.00	1,106,148.00			
101-0801-421.35-01	ELECTRIC	122,640.99	(52.41)	0.00	122,588.58			
101-0801-421.35-02	GAS	42,086.32	0.00	0.00	42,086.32			
101-0801-421.35-04	WATER	12,719.68	(975.72)	1,002.46	12,746.42		A/P	
101-0801-421.35-09	RENTS	36,000.00	0.00	0.00	36,000.00			
101-0801-421.36-01	BUILDINGS	18,427.26	(763.98)	3,363.47	21,026.75		A/P	
101-0801-421.36-02	OFFICE EQUIPMENT	31,729.69	(2,825.36)	223.77	29,128.10		A/P	
101-0801-421.36-03	AUTOMOTIVE EQUIPMENT	332,695.37	(1,356.38)	2,419.08	333,758.07		A/P	
101-0801-421.36-04	COMPUTER EQUIPMENT	435,668.07	(1,403.45)	17,804.98	452,069.60		A/P	
101-0801-421.36-05	OTHER EQUIPMENT	13,329.75	(7,470.14)	0.00	5,859.61			
101-0801-421.36-06	RADIO EQUIPMENT	120,101.89	0.00	0.00	120,101.89			
101-0801-421.37-03	LAND	15,151.25	0.00	0.00	15,151.25			
101-0801-421.37-11	CAPITAL LEASE PRINCIPAL	3,865.99	(333.79)	204.82	3,737.02		A/P	
101-0801-421.37-12	CAPITAL LEASE INTEREST	1,012.33	(73.39)	17.36	956.30		A/P	
101-0801-421.39-01	REFUNDS, AWARDS, IMDEMNITIES	46,385.00	0.00	0.00	46,385.00			
101-0801-421.39-10	SUBSCRIPTIONS	790.11	0.00	0.00	790.11			
101-0801-421.39-11	DUES	2,747.50	0.00	0.00	2,747.50			
101-0801-421.39-30	GRANTS AND SUBSIDIES	17,391.29	0.00	500.00	17,891.29		A/P	
101-0801-421.39-89	MISC CHARGES & SERVICES	82,040.93	(586.40)	14,741.35	96,195.88		A/P	
101-0801-421.43-06	POLICE EQUIPMENT	65,158.00	(32,579.00)	0.00	32,579.00			
101-0801-421.43-03	RICOH COPIER - TRAINING	-	0.00	4,263.00	4,263.00		Ricoh Copier Debt Schedule #123; Capital Lease Issuance	
101-0801-421.43-03	RICOH COPIER - COMMUNICATIONS	-	0.00	8,843.00	8,843.00		Ricoh Copier Debt Schedule #131; Capital Lease Issuance	
101-0801-421.39-89	POLICE BUY MONEY ADJUSTMENT	-	0.00	(13,142.58)	(13,142.58)		Police Buy Money Adjustment	
101-0801-421-39-90	POLICE PENSION EXPENSE	-	0.00	5,129,097.88	5,129,097.88	28,919,635.42	FUND 701	
Police - Communications								
101-0802-423.10-01	REGULAR	1,171,885.37	(42,479.98)	113,498.98	1,242,904.37		Accrued payroll	
101-0802-423.10-04	EXTRA AND OVERTIME	254,938.27	(3,983.05)	10,298.86	261,254.08		Accrued payroll	
101-0802-423.11-01	FICA - REGULAR	106,917.67	(3,394.48)	9,350.45	112,873.64		Accrued payroll	
101-0802-423.11-04	PERF - REGULAR	159,131.67	(5,203.83)	13,744.53	167,672.37		Accrued payroll	
101-0802-423.11-07	UNEMPLOYMENT COMP	1,373.52	0.00	0.00	1,373.52			
101-0802-423.11-08	GROUP INSURANCE - HEALTH	275,444.27	0.00	0.00	275,444.27			
101-0802-423.11-09	GROUP INSURANCE - LIFE	3,520.00	0.00	0.00	3,520.00			
101-0802-423.11-24	CELL PHONE ALLOWANCE	660.00	0.00	0.00	660.00			
101-0802-423.21-04	MISC- OFFICE	1,362.28	0.00	0.00	1,362.28			
101-0802-423.34-02	LIABILITY INSURANCE	7,764.00	0.00	0.00	7,764.00			
101-0802-423.36-06	COMMUNICATION EQUIPMENT	1,919.94	0.00	0.00	1,919.94			
101-0802-423.39-89	MISC CHARGES & SERVICES	1,027.56	0.00	0.00	1,027.56	2,077,776.03		
Fire								
101-0901-422.10-01	REGULAR	12,020,575.84	(433,974.95)	593,061.57	12,179,662.46		Accrued payroll	
101-0901-422.10-04	EXTRA AND OVERTIME	1,297,909.98	(39,757.96)	51,972.69	1,310,124.71		Accrued payroll	
101-0901-422.10-06	SPECIAL PAYS	284,876.96	(871.17)	443.25	284,449.04		Accrued payroll	
101-0901-422.10-07	FLSA	144,209.44	(9,146.38)	2,758.47	137,821.53		Accrued payroll	
101-0901-422.10-08	SICK LEAVE BUY BACK/RETIR	296,057.03	0.00	0.00	296,057.03			
101-0901-422.10-09	PERMANENT PART TIME	17,357.90	(640.32)	653.08	17,370.66		Accrued payroll	
101-0901-422.10-11	WORKING OUT OF CLASSIFICATION	99,689.76	(3,630.59)	7,058.09	103,117.26		Accrued payroll	
101-0901-422.10-12	CRITICAL DUTY DAYS	24,243.23	(14,168.44)	17,675.79	27,750.58		Accrued payroll	
101-0901-422.10-13	NEO-NATAL	51,695.00	(2,057.50)	2,253.50	51,891.00		Accrued payroll	
101-0901-422.10-14	FIRE PRO PAY	421,423.62	(6,967.25)	1,315.39	415,771.76		Accrued payroll	
101-0901-422.11-01	FICA - REGULAR	26,757.07	(630.58)	831.21	26,957.70		Accrued payroll	
101-0901-422.11-02	FICA - FIRE	184,054.67	(6,269.17)	8,425.79	186,211.29		Accrued payroll	
101-0901-422.11-04	PERF - REGULAR	23,142.27	(880.29)	1,171.20	23,433.18		Accrued payroll	
101-0901-422.11-05	PERF - FIRE	2,180,926.56	(90,638.09)	111,997.26	2,202,285.73		Accrued payroll	
101-0901-422.11-07	UNEMPLOYMENT COMP	10,630.04	0.00	0.00	10,630.04			

City of South Bend, Indiana
 Conversion Worksheets - Civil City and TIF
 December 31, 2014

Interfund Advances
 Interfund Transfer
 Interfund AR/AP

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
101-0901-422.11-08	GROUP INSURANCE - HEALTH	2,049,843.03	0.00	0.00	2,049,843.03		
101-0901-422.11-09	GROUP INSURANCE - LIFE	24,815.00	0.00	0.00	24,815.00		
101-0901-422.11-10	CLOTHING ALLOWANCE	206,981.16	(1,995.63)	1,221.80	206,207.33		A/P
101-0901-422.11-15	MEDICAL, SURGICAL, DENTAL	132,980.74	(1,287.39)	0.00	131,693.35		
101-0901-422.11-20	EDUCATION & TUITION REIMB	8,735.75	0.00	304.60	9,040.35		A/P
101-0901-422.11-21	COMP TIME BUY BACK	16,487.96	0.00	0.00	16,487.96		
101-0901-422.11-24	CELL PHONE ALLOWANCE	7,805.00	0.00	0.00	7,805.00		
101-0901-422.11-99	OTHER FRINGE BENEFITS	63,353.32	0.00	0.00	63,353.32		
101-0901-422.21-02	PRINT SHOP	15,669.21	0.00	0.00	15,669.21		
101-0901-422.21-03	CENTRAL STORES - OFFICE	777.31	0.00	0.00	777.31		
101-0901-422.21-04	OTHER - OFFICE SUPPLIES	10,331.27	(308.14)	624.74	10,647.87		A/P
101-0901-422.21-05	SMALL OFFICE EQUIPMENT	1,421.52	0.00	0.00	1,421.52		
101-0901-422.22-01	CENTRAL SERVICE GASOLINE	7,295.07	0.00	0.00	7,295.07		
101-0901-422.22-20	C.S. - MEDICAL/SAFETY	22,945.82	0.00	0.00	22,945.82		
101-0901-422.22-21	C.S. - CLEANING SUPPLIES	26,963.55	0.00	0.00	26,963.55		
101-0901-422.22-22	OTHER - MEDICAL/SAFETY	169,163.32	(20,957.45)	3,779.32	151,985.19		A/P
101-0901-422.22-24	OTHER OPERATING SUPPLIES	71,786.73	158.61	369.38	72,314.72		A/P
101-0901-422.22-29	STATION ALLOWANCE	15,302.82	(261.44)	427.98	15,469.36		A/P
101-0901-422.22-99	GAS OTHER	34.08	(15.07)	0.00	19.01		
101-0901-422.23-01	BUILDING MATERIALS	7,659.28	(79.72)	34.94	7,614.50		A/P
101-0901-422.23-10	REPAIR PARTS	-	0.00	210.11	210.11		A/P
101-0901-422.23-20	SMALL TOOLS & EQUIPMENT	7,392.24	0.00	1,255.95	8,648.19		A/P
101-0901-422.31-01	LEGAL SERVICES	52,015.16	0.00	4,964.66	56,979.82		A/P
101-0901-422.31-06	OTHER PROFESSIONAL SVCS	67,859.59	(6,093.35)	2,894.62	64,660.86		A/P
101-0901-422.31-71	CENTRAL STORES ALLOCATION	25,248.00	0.00	0.00	25,248.00		
101-0901-422.31-72	GIS ALLOCATION	10,296.48	0.00	0.00	10,296.48		
101-0901-422.32-02	POSTAGE	10,393.00	(31.03)	986.44	11,348.41		A/P
101-0901-422.32-04	TELEPHONE & TELEGRAPH	15,952.22	(1,315.12)	0.00	14,637.10		
101-0901-422.32-21	TRAVEL - MILEAGE	763.84	0.00	0.00	763.84		
101-0901-422.32-22	TRAVEL - AIRFARE	2,156.40	0.00	0.00	2,156.40		
101-0901-422.32-23	TRAVEL - HOTEL	9,671.72	0.00	114.99	9,786.71		A/P
101-0901-422.32-24	TRAVEL - MEALS	9,240.56	(8.61)	28.34	9,260.29		A/P
101-0901-422.32-25	TRAVEL - OTHER	1,851.01	0.00	0.00	1,851.01		
101-0901-422.33-01	OTHER THAN OFFICE SUPPLY	1,043.21	0.00	0.00	1,043.21		
101-0901-422.34-02	LIABILITY INSURANCE	254,844.00	0.00	0.00	254,844.00		
101-0901-422.35-01	ELECTRIC	105,077.68	0.00	0.00	105,077.68		
101-0901-422.35-02	GAS	69,114.26	0.00	0.00	69,114.26		
101-0901-422.35-04	WATER	27,873.87	(3,299.28)	3,434.10	28,008.69		A/P
101-0901-422.36-01	BUILDINGS	102,639.40	(1,044.00)	5,831.95	107,427.35		A/P
101-0901-422.36-02	OFFICE EQUIPMENT	4,384.73	(88.89)	125.00	4,420.84		A/P
101-0901-422.36-03	AUTOMOTIVE EQUIPMENT	490,209.76	0.00	90.00	490,299.76		A/P
101-0901-422.36-04	COMPUTER EQUIPMENT	106,971.62	(146.71)	0.00	106,824.91		
101-0901-422.36-05	OTHER EQUIPMENT	16,832.76	(2,232.34)	0.00	14,600.42		
101-0901-422.36-06	RADIO EQUIPMENT	46,236.50	0.00	0.00	46,236.50		
101-0901-422.36-07	STATION MAINTENANCE	63,956.46	(3,194.72)	8,705.20	69,466.94		A/P
101-0901-422.39-01	REFUNDS, AWARDS, IMDEMNITIES	41,919.00	0.00	0.00	41,919.00		
101-0901-422.39-10	SUBSCRIPTIONS	1,649.00	0.00	0.00	1,649.00		
101-0901-422.39-11	DUES/MEMBERSHIPS	1,524.22	(55.00)	0.00	1,469.22		
101-0901-422.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	387.06	(149.31)	0.00	237.75		
101-0901-422.39-39	BANK CREDIT CARD CHARGES	4,895.22	(1,168.30)	0.00	3,726.92		
101-0901-422.39-70	EDUCATION & TRAINING	83,546.66	0.00	1,705.48	85,252.14		A/P
101-0901-422.39-87	BOARD UPS	1,225.00	0.00	0.00	1,225.00		
101-0901-422.39-89	MISC CHARGES & SERVICES	125.00	0.00	0.00	125.00		
101-0901-421-39-90	FIRE PENSION EXPENSE	-	0.00	6,111,865.45	6,111,865.45	27,876,583.70	FUND 702
Human Rights							
101-1008-415.10-01	REGULAR SALARIES	185,691.39	(6,908.66)	9,789.44	188,572.17		Accrued payroll

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
101-1008-415.10-03	SEASONAL & INTERNS	1,240.00	0.00	0.00	1,240.00			
101-1008-415.10-09	PERMANENT PART TIME	11,892.50	0.00	556.42	12,448.92		Accrued payroll	
101-1008-415.11-01	FICA - REGULAR	14,872.84	(512.05)	760.84	15,121.63		Accrued payroll	
101-1008-415.11-04	PERF - REGULAR	20,797.76	(773.78)	1,096.43	21,120.41		Accrued payroll	
101-1008-415.11-07	UNEMPLOYMENT COMP	504.96	0.00	0.00	504.96			
101-1008-415.11-08	GROUP INSURANCE - HEALTH	31,856.92	0.00	0.00	31,856.92			
101-1008-415.11-09	GROUP INSURANCE - LIFE	480.00	0.00	0.00	480.00			
101-1008-415.21-02	PRINT SHOP	525.43	0.00	0.00	525.43			
101-1008-415.21-03	CENTRAL STORES - OFFICE	444.10	0.00	0.00	444.10			
101-1008-415.21-04	OTHER - OFFICE SUPPLIES	384.46	0.00	0.00	384.46			
101-1008-415.31-71	CENTRAL STORES ALLOCATION	312.00	0.00	0.00	312.00			
101-1008-415.32-02	POSTAGE / FREIGHT	5,879.40	0.00	0.00	5,879.40			
101-1008-415.32-05	OTHER COMM/TRANS	501.90	(7.50)	0.00	494.40			
101-1008-415.34-02	LIABILITY INSURANCE	1,128.00	0.00	0.00	1,128.00			
101-1008-415.36-01	BUILDINGS	8,543.50	(804.50)	71.50	7,810.50		A/P	
101-1008-415.36-02	OFFICE EQUIPMENT	2,183.35	0.00	0.00	2,183.35			
101-1008-415.36-04	COMPUTER EQUIPMENT	3,312.00	0.00	0.00	3,312.00			
101-1008-415.37-03	OFFICE SPACE	42,926.20	0.00	0.00	42,926.20			
101-1008-415.39-10	SUBSCRIPTIONS	176.80	0.00	0.00	176.80			
101-1008-415.39-11	DUES & MEMBERSHIPS	490.00	0.00	0.00	490.00			
101-1008-415-43-08	COMPUTER EQUIPMENT	-	0.00	10,242.00	10,242.00	347,653.65	A/P	
Code Enforcement/Animal Control								
101-1201-415.10-05	TEMPORARY SERVICES	1,246.53	0.00	0.00	1,246.53		Moved to Fund 600 for 2014	
101-1201-415.21-01	OFFICIAL RECORDS	331.00	0.00	0.00	331.00			
101-1201-415.21-03	CENTRAL STORES - OFFICE	0.30	0.00	0.00	0.30			
101-1201-415.22-24	OTHER OPERATING SUPPLIES	98.19	(98.19)	0.00	0.00			
101-1201-415.31-06	OTHER PROFESSIONAL SVCS	560.00	(560.00)	0.00	0.00			
101-1201-415.39-11	DUES & MEMBERSHIPS	75.00	0.00	0.00	75.00			
101-1205-349.09-00	DEMOLITION AND BOARDING	(35.00)	0.00	0.00	(35.00)			
101-1207-360.00-00	MISCELLANEOUS REVENUE	(20.00)	0.00	0.00	(20.00)			
101-1207-415.21-04	OTHER - OFFICE SUPPLIES	(0.40)	0.00	0.00	(0.40)			
101-1207-415.22-05	UNIFORMS	551.25	0.00	0.00	551.25			
101-1207-415.22-24	OTHER OPERATING SUPPLIES	27.92	0.00	0.00	27.92			
101-1207-415.31-06	OTHER PROFESSIONAL SVCS	(0.05)	0.00	0.00	(0.05)	2,176.55		
101-1500-415-39.89	HALL OF FAME ADJUSTMENT (OPERATING TRANS OUT)		0.00	98,543.89	98,543.89	98,543.89	ADJUST FUND 677 ADVANCE TO 12/31/14 Total Expenditures - \$66,593,985.91	
101 GENERAL FUND		0.00	0.00	0.00	(0.00)	0.00		
FUND 102 RAINY DAY FUND-complete 3/17/15								
102-0000-101.00-00	CASH	2,002,105.51	0.00	0.00	2,002,105.51			
102-0000-103.00-00	INVESTMENTS	6,630,811.44	0.00	0.00	6,630,811.44			
102-0000-116.00-00	INTEREST REC -INVESTMENTS	9,271.00	0.00	380.02	9,651.02	8,642,567.97	IR	
102-0000-271.00-00	FUND BALANCE	(8,617,704.61)	5,589.29	0.00	(8,612,115.32)	(8,612,115.32)	Per 12/31/13 CAFR	
102-0000-361.00-00	INTEREST ON INVESTMENTS	(24,483.34)	(5,589.29)	(380.02)	(30,452.65)	(30,452.65)	IR	
102 RAINY DAY FUND		0.00	-	-	0.00	0.00		
FUND 103 EXCESS LEVY - completed 3/17/15								
103-0000-101.00-00	CASH	3,647.54	0.00	0.00	3,647.54			
103-0000-271.00-00	FUND BALANCE	-	0.00	0.00	0.00	0.00	0.00 Per 12/31/13 CAFR	
103-0000-311.00-00	GENERAL PROPERTY TAX	(3,647.54)	0.00	0.00	(3,647.54)		Distribution per DLGF	
103 EXCESS LEVY FUND		-	0.00	0.00	0.00			
FUND 201 PARK DEPARTMENT FUND - completed 3/28/15								
201-0000-101.00-00	CASH	801,680.66	0.00	0.00	801,680.66			
201-0000-101.01-00	PETTY CASH	8,831.11	0.00	0.00	8,831.11		Agrees to Petty Cash Schedule at 12/31/14	

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201-0000-103.00-00	INVESTMENTS	2,684,349.39	0.00	0.00	2,684,349.39		
201-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	2,737.41	2,737.41		AR
201-0000-115.10-00	PROPERTY TAXES	-	0.00	7,102.74	7,102.74		AR - agrees to prop tax AR schedule
201-0000-116.00-00	INTEREST REC - INVESTMENTS	3,753.17	0.00	35.54	3,788.71		
201-0000-140.00-00	ZOO INVENTORY	8,402.99	0.00	(8,402.99)	0.00		No remaining Zoo inventory per Bill Carleton
201-0000-142.00-00	INVENTORY-GOLF PROSHOP	61,545.93	0.00	(17,732.51)	43,813.42		Agrees to inventory schedule provided by parks
201-0000-144.00-00	CONCESSION INVENTORY	14,359.30	0.00	(5,787.64)	8,571.66		Agrees to inventory schedule provided by parks
201-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(26,759.94)	(26,759.94)		AP
201-0000-202.65-00	PNC PCARD PAYABLE	(792.48)	0.00	0.00	(792.48)		
201-0000-204.00-00	DUE TO OTHER FUNDS	-	0.00	(3,120.17)	(3,120.17)		AP
201-0000-227.10-00	PAYROLL ACCRUAL	-	0.00	(244,897.49)	(244,897.49)		ACCRUED PAYROLL
201-0000-205.00-00	REFUNDABLE DEPOSITS	(1,006.89)	0.00	0.00	(1,006.89)		
201-0000-227.20-20	STATE SALES TAXES	(3,418.60)	0.00	2,266.42	(1,152.18)	3,283,145.95	Agreed to sales tax paid in 2015 for December 2014
201-0000-243.00-00	ENCUMBRANCES	95,060.57	0.00	0.00	95,060.57		
201-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(95,060.57)	0.00	0.00	(95,060.57)		
201-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(4,385,177.23)	0.00	0.00	(4,385,177.23)		
201-0000-271.00-00	FUND BALANCE	49,027.35	250,731.88	0.00	299,759.23	(4,085,418.00)	Per 12/31/13 CAFR
201-0000-311.00-00	GENERAL PROPERTY TAX	(7,365,387.92)	35,531.48	(7,102.74)	(7,336,959.18)		AR
201-0000-312.02-00	AUTO EXCISE	(518,334.35)	0.00	0.00	(518,334.35)		
201-0000-312.03-00	COMMERCIAL VEHICLE TAX	(135,370.00)	0.00	0.00	(135,370.00)		
201-0000-338.00-00	PILOT TRANSFERS IN	(729,388.68)	0.00	0.00	(729,388.68)		
201-0000-360.51-00	INSURANCE REIMBURSEMENT	(1,306.60)	0.00	0.00	(1,306.60)		
201-0000-360.90-00	SETTLEMENT FEES	(411.12)	0.00	0.00	(411.12)		
201-0000-361.00-00	INTEREST ON INVESTMENTS	(6,054.86)	(2,800.38)	(101.35)	(8,956.59)		IR
201-0000-380.10-86	ENERGY REBATES	(2,619.90)	0.00	0.00	(2,619.90)		
201-0000-391.01-00	SALE OF FIXED ASSETS	(5,865.00)	0.00	0.00	(5,865.00)		
201-1100-354.00-00	ORDINANCE VIOLATION	(675.00)	0.00	0.00	(675.00)		
201-1100-360.00-00	MISCELLANEOUS REVENUE	(574.69)	72.01	(55.20)	(557.88)		AR
201-1100-362.03-01	PICNIC RENTALS	(3,438.70)	0.00	0.00	(3,438.70)		
201-1100-362.03-02	PINHOOK PAVILION	(15,065.00)	0.00	0.00	(15,065.00)		
201-1100-362.03-03	PICNIC SHELTER	(26,171.47)	50.00	(120.00)	(26,241.47)		AR
201-1101-347.01-40	LEASE OF STADIUM	(150,000.00)	0.00	0.00	(150,000.00)		
201-1101-347.01-71	SITE MOWING	(199,081.00)	0.00	0.00	(199,081.00)		
201-1101-360.00-00	MISCELLANEOUS REVENUE	(46,208.74)	285.00	0.00	(45,923.74)		
201-1101-380.02-20	OTHER DAMAGE REIMBURSEMENT	(10,459.24)	0.00	0.00	(10,459.24)		
201-1101-380.10-99	MISC. REIMBURSEMENTS	(523.83)	0.00	0.00	(523.83)		
201-1102-347.01-19	LPGA TOURNAMENT FEES	(182,054.66)	0.00	0.00	(182,054.66)		
201-1102-347.01-20	GOLF COURSE GREEN FEES	(428,023.00)	0.00	0.00	(428,023.00)		
201-1102-347.01-22	GOLF CART RENTALS	(446,785.98)	0.00	0.00	(446,785.98)		
201-1102-347.01-23	PRO SHOP RETAIL SALES	(122,553.90)	1,260.00	0.00	(121,293.90)		
201-1102-347.01-25	DRIVING RANGE	(17,026.00)	0.00	0.00	(17,026.00)		
201-1102-347.01-26	GIFT CERTIFICATES	5,184.36	0.00	0.00	5,184.36		
201-1102-347.01-35	FOOD SALES	(48,846.58)	0.00	0.00	(48,846.58)		
201-1102-347.01-37	NON-ALCOHOLIC BEVERAGES	(39,499.93)	0.00	0.00	(39,499.93)		
201-1102-347.01-38	ALCOHOLIC BEVERAGE SALES	(79,811.46)	0.00	0.00	(79,811.46)		
201-1102-347.01-39	GOLF OUTINGS	(4,603.36)	0.00	0.00	(4,603.36)		
201-1102-347.99-00	CASH OVER/SHORT	(68.90)	0.00	0.00	(68.90)		
201-1102-360.00-00	MISCELLANEOUS REVENUE	(5,054.23)	0.00	(3.27)	(5,057.50)		AR
201-1102-380.10-99	MISC. REIMBURSEMENTS	(169.22)	0.00	0.00	(169.22)		
201-1103-347.01-10	SWIMMING POOL	(35,450.09)	0.00	0.00	(35,450.09)		
201-1103-347.01-35	FOOD SALES	(3,684.06)	106.85	(100.61)	(3,677.82)		AR
201-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	(6,076.94)	174.48	(144.79)	(6,047.25)		AR
201-1103-347.01-50	EAST RACEWAY	(34,979.00)	0.00	0.00	(34,979.00)		
201-1103-347.01-60	ICE SKATING	(46,738.00)	1,820.00	(1,878.00)	(46,796.00)		AR
201-1103-347.01-62	SKATE RENTAL\SHARP\LOCKERS	(11,478.66)	466.80	(379.20)	(11,391.06)		AR
201-1103-347.01-90	RECREATION	(8,280.00)	0.00	0.00	(8,280.00)		

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201-1103-347.99-00	CASH OVER/SHORT	379.70	(10.00)	1.00	370.70		AR
201-1103-360.00-00	MISCELLANEOUS REVENUE	(190.00)	5,314.28	0.00	5,124.28		
201-1104-347.01-80	ZOO	(194.50)	0.00	0.00	(194.50)		
201-1104-347.01-83	EDUCATION RECEIPTS	(70.00)	0.00	0.00	(70.00)		
201-1104-360.00-00	MISCELLANEOUS REVENUE	(47.68)	0.00	0.00	(47.68)		
201-1108-380.10-99	MISC. REIMBURSEMENTS	(90,909.58)	6,463.80	0.00	(84,445.78)		
201-0000-393.00-00	COMPUTER LEASES	-	0.00	(14,448.38)	(14,448.38)	(10,799,565.99)	DEBT SCHEDULE #125 & 126 & 128
Park Administration							
201-1100-452.10-01	REGULAR	412,996.30	(16,131.64)	18,857.81	415,722.47		Accrued payroll
201-1100-452.10-02	HOURLY	66,619.43	(2,500.28)	3,356.29	67,475.44		Accrued payroll
201-1100-452.10-03	PART-TIME STAFF	61,199.62	(1,476.69)	2,688.19	62,411.12		Accrued payroll
201-1100-452.10-04	OVERTIME	11,068.41	(795.53)	1,650.17	11,923.05		Accrued payroll
201-1100-452.10-11	PARK BOARD STIPEND	1,200.00	0.00	0.00	1,200.00		
201-1100-452.11-01	FICA - REGULAR	41,014.60	(1,534.08)	1,937.74	41,418.26		Accrued payroll
201-1100-452.11-04	PERF - REGULAR	54,956.88	(2,175.87)	2,654.66	55,435.67		Accrued payroll
201-1100-452.11-07	UNEMPLOYMENT COMP	1,471.56	0.00	0.00	1,471.56		
201-1100-452.11-08	GROUP INSURANCE - HEALTH	92,824.27	0.00	0.00	92,824.27		
201-1100-452.11-09	GROUP INSURANCE - LIFE	1,255.00	0.00	0.00	1,255.00		
201-1100-452.11-24	CELL PHONE ALLOWANCE	880.00	0.00	0.00	880.00		
201-1100-452.21-02	STATIONERY & PRINTING	2,893.07	0.00	0.00	2,893.07		
201-1100-452.21-03	CENTRAL STORES - OFFICE	2,366.64	0.00	0.00	2,366.64		
201-1100-452.21-04	OTHER - OFFICE SUPPLIES	7,282.93	(131.38)	662.36	7,813.91		AP
201-1100-452.21-05	SMALL OFFICE EQUIPMENT	11,446.18	0.00	0.00	11,446.18		
201-1100-452.22-05	UNIFORMS	815.57	0.00	0.00	815.57		
201-1100-452.22-24	OPERATION/MAINT. SUPPLIES	11,482.25	(20.39)	298.75	11,760.61		AP
201-1100-452.23-01	BUILDING MATERIALS	850.00	0.00	5,670.00	6,520.00		AP
201-1100-452.23-20	SMALL TOOLS & EQUIPMENT	24,809.21	0.00	0.00	24,809.21		
201-1100-452.23-99	REPAIR & MAINT. MATERIALS	8,449.53	0.00	0.00	8,449.53		
201-1100-452.31-01	LEGAL	400.00	(336.00)	0.00	64.00		
201-1100-452.31-06	OTHER PROFESSIONAL SVCS	86,848.67	0.00	1,028.50	87,877.17		AP
201-1100-452.31-70	ADM FEE ALLOCATION	31,234.44	0.00	0.00	31,234.44		
201-1100-452.31-71	CENTRAL STORES ALLOCATION	2,280.00	0.00	0.00	2,280.00		
201-1100-452.31-72	GIS ALLOCATION	10,296.48	0.00	0.00	10,296.48		
201-1100-452.32-02	POSTAGE	2,111.04	0.00	661.85	2,772.89		AP
201-1100-452.32-22	TRAVEL - AIRFARE	1,294.00	0.00	0.00	1,294.00		
201-1100-452.32-23	TRAVEL - HOTEL	980.19	0.00	0.00	980.19		
201-1100-452.32-24	TRAVEL - MEALS	595.52	0.00	0.00	595.52		
201-1100-452.32-25	TRAVEL - OTHER	1,749.70	0.00	0.00	1,749.70		
201-1100-452.33-03	PROMOTIONAL - PARK DEPT.	400.00	0.00	0.00	400.00		
201-1100-452.34-02	LIABILITY INSURANCE	225,696.00	0.00	0.00	225,696.00		
201-1100-452.36-04	COMPUTER EQUIPMENT	40,452.00	0.00	0.00	40,452.00		
201-1100-452.39-01	REFUNDS, AWARDS, IMDEMNITIES	2,062.68	0.00	0.00	2,062.68		
201-1100-452.39-10	SUBSCRIPTIONS-REC	1,801.00	0.00	0.00	1,801.00		
201-1100-452.39-11	DUES	360.00	0.00	0.00	360.00		
201-1100-452.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	9.50	0.00	0.00	9.50		
201-1100-452.39-70	EDUCATION & TRAINING	1,238.69	0.00	0.00	1,238.69		
201-1100-452.39-89	CONTRACT SERVICES/CHARGES	111,731.08	(357.30)	15.00	111,388.78		AP
201-1100-452.43-02	MOTOR EQUIPMENT	82,867.00	0.00	0.00	82,867.00	1,434,311.60	
Park Maintenance							
201-1101-452.10-01	REGULAR	464,224.30	(17,127.83)	23,332.13	470,428.60		Accrued payroll
201-1101-452.10-02	HOURLY	1,340,262.28	(50,076.81)	66,445.18	1,356,630.65		Accrued payroll
201-1101-452.10-03	PART-TIME STAFF	388,064.88	(5,430.28)	6,562.54	389,197.14		Accrued payroll
201-1101-452.10-04	OVERTIME	64,868.18	(4,600.11)	1,752.68	62,020.75		Accrued payroll
201-1101-452.10-09	PERMANENT PART TIME	13,518.90	(330.34)	592.34	13,780.90		Accrued payroll
201-1101-452.10-14	PRODUCTIVITY BONUS	-	0.00	1,625.00	1,625.00		

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201-1101-452.11-01	FICA - REGULAR	168,640.06	(5,692.39)	7,317.44	170,265.11		Accrued payroll
201-1101-452.11-04	PERF - REGULAR	208,395.32	(8,042.13)	10,251.36	210,604.55		Accrued payroll
201-1101-452.11-07	UNEMPLOYMENT COMP	5,533.56	0.00	0.00	5,533.56		
201-1101-452.11-08	GROUP INSURANCE - HEALTH	414,218.46	(377.34)	0.00	413,841.12		To correct fund balance to agree to 2013 CAFR
201-1101-452.11-09	GROUP INSURANCE - LIFE	5,286.43	0.00	0.00	5,286.43		
201-1101-452.11-10	CLOTHING\SHOE ALLOWANCE	8,155.09	0.00	126.00	8,281.09		AP
201-1101-452.11-11	TOOL ALLOWANCE	3,035.08	0.00	317.95	3,353.03		AP
201-1101-452.11-24	CELL PHONE ALLOWANCE	3,240.00	0.00	0.00	3,240.00		
201-1101-452.11-99	OTHER FRINGE BENEFITS	2,200.00	0.00	0.00	2,200.00		
201-1101-452.21-02	STATIONERY & PRINTING	1,542.22	0.00	0.00	1,542.22		
201-1101-452.21-04	OTHER -OFFICE SUPPLIES	2,108.24	(51.03)	0.00	2,057.21		
201-1101-452.21-05	SMALL OFFICE EQUIPMENT	6,947.00	0.00	0.00	6,947.00		
201-1101-452.22-01	CENTRAL SERVICE GASOLINE	213,377.12	0.00	0.00	213,377.12		
201-1101-452.22-05	UNIFORMS	2,041.27	(1,884.50)	0.00	156.77		
201-1101-452.22-15	OTHER - CLEANING SUPPLIES	709.62	0.00	0.00	709.62		
201-1101-452.22-22	OTHER - MEDICAL/SAFETY	190.00	0.00	0.00	190.00		
201-1101-452.22-24	OPERATION/MAINT. SUPPLIES	131,098.60	(3,519.59)	327.21	127,906.22		AP
201-1101-452.22-25	PLANTS CHEM. SEED & FERT.	12,470.93	0.00	1,990.00	14,460.93		AP
201-1101-452.22-99	GAS OTHER	1,715.74	(734.34)	51.11	1,032.51		AP
201-1101-452.23-01	BUILDING MATERIALS	57,135.33	(5,357.95)	285.00	52,062.38		AP
201-1101-452.23-10	REPAIR PARTS	36,706.50	(191.17)	640.17	37,155.50		AP
201-1101-452.23-20	SMALL TOOLS & EQUIPMENT	29,600.56	(12,124.65)	1,506.34	18,982.25		AP
201-1101-452.23-99	REPAIR & MAINT. MATERIALS	67,206.46	(1,533.07)	1,460.41	67,133.80		AP
201-1101-452.31-70	ADM FEE ALLOCATION	150,657.12	0.00	0.00	150,657.12		
201-1101-452.31-71	CENTRAL STORES ALLOCATION	11,784.00	0.00	0.00	11,784.00		
201-1101-452.32-01	FREIGHT	(0.77)	0.00	0.00	(0.77)		
201-1101-452.32-02	POSTAGE	2,488.63	(38.72)	0.00	2,449.91		
201-1101-452.32-04	TELEPHONE	30,612.60	(752.45)	615.46	30,475.61		AP
201-1101-452.32-05	OTHER COMM/TRANS	10,422.86	0.00	37.02	10,459.88		AP
201-1101-452.32-24	TRAVEL - MEALS	40.94	0.00	0.00	40.94		
201-1101-452.33-02	PUBLICATION LEGAL NOTICE	155.95	0.00	0.00	155.95		
201-1101-452.35-01	ELECTRIC	279,314.92	(1,070.83)	0.00	278,244.09		
201-1101-452.35-02	GAS	93,146.46	(89.33)	0.00	93,057.13		
201-1101-452.35-03	TRASH REMOVAL	4,521.45	0.00	0.00	4,521.45		
201-1101-452.35-04	WATER	66,109.54	(2,017.85)	3,075.98	67,167.67		AP
201-1101-452.36-01	BUILDINGS	3,396.10	0.00	0.00	3,396.10		
201-1101-452.36-02	OFFICE EQUIPMENT	7,767.66	0.00	176.71	7,944.37		AP
201-1101-452.36-03	AUTOMOTIVE EQUIPMENT	235,309.37	0.00	0.00	235,309.37		
201-1101-452.36-06	RADIO MAINTENANCE	8,773.44	0.00	0.00	8,773.44		
201-1101-452.36-10	EXTERMINATING	1,759.00	(97.00)	137.00	1,799.00		AP
201-1101-452.37-11	CAPITAL LEASE PRINCIPAL	282,758.75	0.00	0.00	282,758.75		
201-1101-452.37-12	CAPITAL LEASE INTEREST	11,997.96	0.00	0.00	11,997.96		
201-1101-452.39-10	SUBSCRIPTIONS-REC	414.00	0.00	0.00	414.00		
201-1101-452.39-11	DUES	270.00	0.00	0.00	270.00		
201-1101-452.39-70	EDUCATION & TRAINING	4,921.22	0.00	0.00	4,921.22		
201-1101-452.39-89	CONTRACT SERVICES/CHARGES	244,781.60	(5,086.67)	4,283.63	243,978.56	5,110,577.21	AP
Golf Courses							
201-1102-452.10-01	REGULAR	284,553.23	(9,255.49)	10,175.24	285,472.98		Accrued payroll
201-1102-452.10-02	HOURLY	105,428.32	(5,715.20)	5,775.92	105,489.04		Accrued payroll
201-1102-452.10-03	PART-TIME STAFF	225,978.54	0.00	1,346.00	227,324.54		
201-1102-452.10-04	OVERTIME	16,931.84	(13.48)	118.45	17,036.81		Accrued payroll
201-1102-452.10-05	TEMPORARY SERVICES	7,881.20	0.00	0.00	7,881.20		
201-1102-452.10-09	PERMANENT PART TIME	17,769.69	0.00	0.00	17,769.69		
201-1102-452.11-01	FICA - REGULAR	48,408.44	(1,078.56)	1,250.45	48,580.33		Accrued payroll
201-1102-452.11-04	PERF - REGULAR	45,392.15	(1,678.22)	1,789.06	45,502.99		Accrued payroll
201-1102-452.11-07	UNEMPLOYMENT COMP	1,645.56	0.00	0.00	1,645.56		

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201-1102-452.11-08	GROUP INSURANCE - HEALTH	79,124.05	0.00	0.00	79,124.05		
201-1102-452.11-09	GROUP INSURANCE - LIFE	946.99	0.00	0.00	946.99		
201-1102-452.11-10	CLOTHING\SHOE ALLOWANCE	171.02	0.00	0.00	171.02		
201-1102-452.11-11	TOOL ALLOWANCE	649.75	0.00	0.00	649.75		
201-1102-452.11-24	CELL PHONE ALLOWANCE	660.00	0.00	0.00	660.00		
201-1102-452.11-99	OTHER FRINGE BENEFITS	400.00	0.00	0.00	400.00		
201-1102-452.21-02	STATIONERY & PRINTING	617.35	0.00	0.00	617.35		
201-1102-452.21-03	CENTRAL STORES - OFFICE	55.79	0.00	0.00	55.79		
201-1102-452.21-04	OTHER -OFFICE SUPPLIES	1,560.95	0.00	0.00	1,560.95		
201-1102-452.21-05	SMALL OFFICE EQUIPMENT	212.11	0.00	0.00	212.11		
201-1102-452.22-01	CENTRAL SERVICE GASOLINE	1,255.16	0.00	0.00	1,255.16		
201-1102-452.22-03	OIL	1,829.35	0.00	0.00	1,829.35		
201-1102-452.22-24	OPERATION/MAINT. SUPPLIES	10,951.06	0.00	0.00	10,951.06		
201-1102-452.22-25	PLANTS CHEM. SEED & FERT.	115,836.04	0.00	0.00	115,836.04		
201-1102-452.22-29	INVENTORY "FOR SALE"	129,794.87	(457.45)	(1,719.26)	127,618.16		AP = \$547.16; Sales Tax adjustment = (\$2,266.42)
201-1102-452.22-30	CONCESSIONS INVENTORY	104,175.61	(14.07)	0.00	104,161.54		
201-1102-452.22-99	GAS OTHER	42,599.90	0.00	0.00	42,599.90		
201-1102-452.23-10	REPAIR PARTS	41,742.87	(154.12)	0.00	41,588.75		
201-1102-452.23-99	REPAIR & MAINT. MATERIALS	6,629.36	(4.79)	0.00	6,624.57		
201-1102-452.31-70	ADM FEE ALLOCATION	43,776.12	0.00	0.00	43,776.12		
201-1102-452.31-71	CENTRAL STORES ALLOCATION	1,428.00	0.00	0.00	1,428.00		
201-1102-452.32-02	POSTAGE	6.60	(6.60)	0.00	0.00		
201-1102-452.32-04	TELEPHONE	8,655.09	(38.00)	0.00	8,617.09		
201-1102-452.32-05	OTHER COMM/TRANS	5,710.99	(564.67)	0.00	5,146.32		
201-1102-452.32-24	TRAVEL - MEALS	52.09	0.00	0.00	52.09		
201-1102-452.32-25	TRAVEL - OTHER	43.90	0.00	0.00	43.90		
201-1102-452.33-02	PUBLICATION LEGAL NOTICE	45.25	0.00	0.00	45.25		
201-1102-452.35-01	ELECTRIC	31,730.37	0.00	0.00	31,730.37		
201-1102-452.35-02	GAS	27,356.52	0.00	0.00	27,356.52		
201-1102-452.35-03	TRASH REMOVAL	4,566.43	0.00	0.00	4,566.43		
201-1102-452.35-04	WATER	100.00	0.00	0.00	100.00		
201-1102-452.36-03	AUTOMOTIVE EQUIPMENT	2,875.16	0.00	0.00	2,875.16		
201-1102-452.36-10	EXTERMINATING	1,609.96	0.00	170.00	1,779.96		AP
201-1102-452.37-11	CAPITAL LEASE PRINCIPAL	19,994.18	0.00	0.00	19,994.18		
201-1102-452.37-12	CAPITAL LEASE INTEREST	255.82	0.00	0.00	255.82		
201-1102-452.39-10	SUBSCRIPTIONS-REC	1,096.00	0.00	0.00	1,096.00		
201-1102-452.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	500.00	0.00	0.00	500.00		
201-1102-452.39-39	BANK CREDIT CARD CHARGES	18,791.67	(233.00)	0.00	18,558.67		
201-1102-452.39-70	EDUCATION & TRAINING	170.00	0.00	0.00	170.00		
201-1102-452.39-89	CONTRACT SERVICES/CHARGES	38,578.41	(545.33)	934.64	38,967.72		AP
201-1102-452.50-02	INTER-FUND OPER. TRANSFERS	87,025.00	0.00	0.00	87,025.00	1,587,650.28	
Recreation							
201-1103-452.10-01	REGULAR	958,166.65	(36,314.85)	47,900.90	969,752.70		Accrued payroll
201-1103-452.10-03	PART-TIME STAFF	279,075.67	(6,649.71)	8,596.17	281,022.13		Accrued payroll
201-1103-452.10-04	OVERTIME	44.63	0.00	22.50	67.13		
201-1103-452.10-05	TEMPORARY SERVICES	3,243.50	0.00	0.00	3,243.50		
201-1103-452.10-09	PERMANENT PART TIME	81,493.60	(2,725.85)	3,160.80	81,928.55		Accrued payroll
201-1103-452.11-01	FICA - REGULAR	98,554.54	(3,484.74)	4,365.46	99,435.26		Accrued payroll
201-1103-452.11-04	PERF - REGULAR	107,294.03	(4,067.32)	5,343.09	108,569.80		Accrued payroll
201-1103-452.11-07	UNEMPLOYMENT COMP	3,424.56	0.00	0.00	3,424.56		
201-1103-452.11-08	GROUP INSURANCE - HEALTH	195,874.50	0.00	0.00	195,874.50		
201-1103-452.11-09	GROUP INSURANCE - LIFE	2,780.00	0.00	0.00	2,780.00		
201-1103-452.11-24	CELL PHONE ALLOWANCE	1,380.00	0.00	0.00	1,380.00		
201-1103-452.21-02	STATIONERY & PRINTING	6,892.21	0.00	0.00	6,892.21		
201-1103-452.21-03	CENTRAL STORES - OFFICE	422.04	0.00	0.00	422.04		
201-1103-452.21-04	OTHER -OFFICE SUPPLIES	238.59	0.00	0.00	238.59		

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201-1103-452.21-05	SMALL OFFICE EQUIPMENT	944.89	0.00	0.00	944.89		
201-1103-452.22-05	UNIFORMS	3,043.15	0.00	0.00	3,043.15		
201-1103-452.22-20	C.S.- MEDICAL/SAFETY	1,433.52	0.00	0.00	1,433.52		
201-1103-452.22-23	RECREATION SUPPLIES	56,037.25	(845.78)	3,102.71	58,294.18		AP
201-1103-452.22-24	OPERATION/MAINT. SUPPLIES	7,685.37	(146.06)	181.76	7,721.07		AP
201-1103-452.22-30	CONCESSIONS INVENTORY	3,736.38	(1,426.50)	989.90	3,299.78		AP
201-1103-452.31-70	ADM FEE ALLOCATION	55,144.92	0.00	0.00	55,144.92		
201-1103-452.32-02	POSTAGE	247.27	(66.00)	0.00	181.27		
201-1103-452.32-21	TRAVEL - MILEAGE	2,087.41	0.00	132.16	2,219.57		AP
201-1103-452.32-24	TRAVEL - MEALS	24.37	0.00	0.00	24.37		
201-1103-452.32-25	TRAVEL - OTHER	10.00	0.00	0.00	10.00		
201-1103-452.33-03	PROMOTIONAL - PARK DEPT.	30,722.83	(8,223.00)	0.00	22,499.83		
201-1103-452.39-01	REFUNDS, AWARDS, IMDEMNITIES	14,354.00	0.00	0.00	14,354.00		
201-1103-452.39-10	SUBSCRIPTIONS-REC	138.00	0.00	0.00	138.00		
201-1103-452.39-39	BANK CREDIT CARD CHARGES	9,016.85	(662.23)	0.00	8,354.62		
201-1103-452.39-70	EDUCATION & TRAINING	616.37	0.00	0.00	616.37		
201-1103-452.39-89	CONTRACT SERVICES/CHARGES	58,639.16	(24.00)	362.00	58,977.16		AP
201-1103-452.39-99	MILEAGE REIMBURSEMENT	56.21	0.00	0.00	56.21		
201-1103-452.50-02	INTER-FUND OPER. TRANSFERS	9,794.00	0.00	0.00	9,794.00	2,002,137.88	
Zoo							
201-1104-452.10-01	REGULAR	52,125.74	(10,746.64)	0.00	41,379.10		Accrued payroll
201-1104-452.10-02	HOURLY	87,322.17	(17,217.60)	2,029.35	72,133.92		Accrued payroll
201-1104-452.10-03	PART-TIME STAFF	808.40	(723.30)	0.00	85.10		Accrued payroll
201-1104-452.10-04	OVERTIME	5,152.83	(567.10)	0.00	4,585.73		Accrued payroll
201-1104-452.10-09	PERMANENT PART TIME	4,647.59	(3,735.72)	0.00	911.87		Accrued payroll
201-1104-452.10-15	ZOO SEPARATION PAYOUTS	98,757.18	0.00	0.00	98,757.18		
201-1104-452.11-01	FICA - REGULAR	18,876.98	(2,489.03)	143.56	16,531.51		Accrued payroll
201-1104-452.11-04	PERF - REGULAR	19,888.62	(3,330.91)	227.29	16,785.00		Accrued payroll
201-1104-452.11-07	UNEMPLOYMENT COMP	2,760.00	0.00	0.00	2,760.00		
201-1104-452.11-08	GROUP INSURANCE - HEALTH	36,661.52	0.00	0.00	36,661.52		
201-1104-452.11-09	GROUP INSURANCE - LIFE	481.58	0.00	0.00	481.58		
201-1104-452.11-24	CELL PHONE ALLOWANCE	125.00	0.00	0.00	125.00		
201-1104-452.11-99	OTHER FRINGE BENEFITS	400.00	0.00	0.00	400.00		
201-1104-452.21-02	STATIONERY & PRINTING	876.06	0.00	0.00	876.06		
201-1104-452.21-04	OTHER - OFFICE SUPPLIES	84.98	(84.98)	0.00	0.00		
201-1104-452.22-01	CENTRAL SERVICE GASOLINE	1,707.43	0.00	0.00	1,707.43		
201-1104-452.22-06	ZOO FEED	16,070.34	(15,472.34)	0.00	598.00		
201-1104-452.22-21	HOUSEHOLD, LAUNDRY, CLEAN	242.00	0.00	0.00	242.00		
201-1104-452.22-22	OTHER - MEDICAL/SAFETY	99.93	(99.93)	0.00	0.00		
201-1104-452.22-24	OPERATION/MAINT. SUPPLIES	736.69	(467.89)	0.00	268.80		
201-1104-452.22-30	CONCESSIONS INVENTORY	(150.00)	0.00	0.00	(150.00)		
201-1104-452.23-99	REPAIR & MAINT. MATERIALS	1,355.91	(546.31)	0.00	809.60		
201-1104-452.31-06	OTHER PROFESSIONAL SVCS	37,307.01	0.00	0.00	37,307.01		
201-1104-452.31-09	VETERINARIAN SERVICES	1,240.42	(1,240.42)	0.00	0.00		
201-1104-452.31-20	ZOOLOGICAL SOCIETY	833,307.40	0.00	0.00	833,307.40		Agreement to pay PZS paid twice per year
201-1104-452.31-70	ADM FEE ALLOCATION	59,380.20	0.00	0.00	59,380.20		
201-1104-452.31-71	CENTRAL STORES ALLOCATION	5,544.00	0.00	0.00	5,544.00		
201-1104-452.32-04	TELEPHONE	1,777.50	0.00	0.00	1,777.50		
201-1104-452.35-01	ELECTRIC	7,824.86	0.00	0.00	7,824.86		
201-1104-452.35-02	GAS	6,007.28	0.00	0.00	6,007.28		
201-1104-452.35-03	TRASH REMOVAL	308.27	0.00	0.00	308.27		
201-1104-452.36-03	AUTOMOTIVE EQUIPMENT	1,598.26	0.00	0.00	1,598.26		
201-1104-452.36-10	EXTERMINATING	232.00	(232.00)	0.00	0.00		
201-1104-452.39-01	REFUNDS, AWARDS, IMDEMNITIES	-	0.00	10.00	10.00		AP
201-1104-452.39-39	BANK CREDIT CARD CHARGES	276.18	(93.48)	0.00	182.70		
201-1104-452.39-89	CONTRACT SERVICES/CHARGES	23,207.61	(613.80)	0.00	22,593.81		

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201-1104-452.42-01	LAND IMPROVEMENTS	5,000.00	0.00	0.00	5,000.00	1,276,790.69	
Greenhouse							
201-1106-452.31-70	ADM FEE ALLOCATION	2,257.80	0.00	0.00	2,257.80		
201-1106-452.32-05	OTHER COMM/TRANS	624.00	0.00	0.00	624.00		
201-1106-452.35-01	ELECTRIC	123.36	0.00	0.00	123.36		
201-1106-452.35-02	GAS	25,685.85	0.00	0.00	25,685.85		
201-1106-452.35-03	TRASH REMOVAL	2,136.16	0.00	0.00	2,136.16		
201-1106-452.39-89	CONTRACT SERVICES/CHARGES	25,482.14	(3,596.00)	0.00	21,886.14	52,713.31	
Graffiti Removal							
201-1108-452.10-01	REGULAR	39,353.36	(1,281.12)	1,975.56	40,047.80		Accrued payroll
201-1108-452.10-03	PART-TIME STAFF	16,261.50	(524.25)	1,194.09	16,931.34		Accrued payroll
201-1108-452.10-04	OVERTIME	38.16	0.00	0.00	38.16		
201-1108-452.11-01	FICA - REGULAR	4,197.13	(135.60)	238.81	4,300.34		Accrued payroll
201-1108-452.11-04	PERF - REGULAR	4,380.96	(143.49)	221.26	4,458.73		Accrued payroll
201-1108-452.11-07	UNEMPLOYMENT COMP	165.96	0.00	0.00	165.96		
201-1108-452.11-08	GROUP INSURANCE - HEALTH	10,194.48	0.00	0.00	10,194.48		
201-1108-452.11-09	GROUP INSURANCE - LIFE	120.00	0.00	0.00	120.00		
201-1108-452.21-02	STATIONERY & PRINTING	126.05	0.00	0.00	126.05		
201-1108-452.22-24	OPERATION/MAINT. SUPPLIES	9,325.25	0.00	0.00	9,325.25		
201-1108-452.22-25	PLANTS CHEM. SEED & FERT.	1,327.43	0.00	0.00	1,327.43		
201-1108-452.23-20	SMALL TOOLS & EQUIPMENT	846.58	0.00	0.00	846.58		
201-1108-452.31-70	ADM FEE ALLOCATION	2,747.64	0.00	0.00	2,747.64		
201-1108-452.32-04	TELEPHONE	607.72	(43.73)	91.80	655.79		AP
201-1108-452.43-03	COMPUTER LEASES	-	0.00	14,448.38	14,448.38	105,733.93	DEBT SCHEDULE #125 & 126 & 128
201-1100-452.22-24	INVENTORY ADJUSTMENTS	-	0.00	31,923.14	31,923.14	31,923.14	GOLF AND CONCESSION INVENTORY
201 Park Department		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	Total Expenditures - 11,601,838.04
FUND 202 MOTOR VEHICLE HWY FUND - completed 3/17/15							
202-0000-101.00-00	CASH	902,394.36	0.00	0.00	902,394.36		
202-0000-103.00-00	INVESTMENTS	2,988,657.11	0.00	0.00	2,988,657.11		
202-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	1,057.12	1,057.12		A/R
202-0000-115.10-01	INTERGOVERNMENTAL	-	0.00	774,394.90	774,394.90		A/R
202-0000-115.85-00	A/R CURB LOAN PROGRAM	4,723.91	0.00	0.00	4,723.91		
202-0000-116.00-00	INTEREST REC -INVESTMENTS	4,178.65	0.00	177.73	4,356.38		I/R
202-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(413,427.89)	(413,427.89)		A/P
202-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(184,076.34)	(184,076.34)		P/R
202-0000-202.65-00	PNC PCARD PAYABLE	(18,029.55)	0.00	0.00	(18,029.55)		
202-0000-204.10-00	DUE TO OTHER FUNDS	-	0.00	(618.50)	(618.50)	4,059,431.50	A/P
202-0000-243.00-00	ENCUMBRANCES	804,084.85	0.00	0.00	804,084.85		
202-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(804,084.85)	0.00	0.00	(804,084.85)		
202-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,215,408.41)	0.00	0.00	(2,215,408.41)		
202-0000-271.00-00	FUND BALANCE	(1,465,989.97)	(143,771.03)	-	(1,609,761.00)	(3,825,169.41)	Per 12/31/13 CAFR
202-0000-335.07-00	GASOLINE TAX DIST. M.V.H.	(3,682,328.94)	250,514.07	(263,297.85)	(3,695,112.72)		
202-0000-335.09-00	WHEEL TAX	(1,637,707.32)	109,589.79	(486,720.45)	(2,014,837.98)		
202-0000-360.51-00	INSURANCE REIMBURSEMENT	(4,647.13)	0.00	0.00	(4,647.13)		
202-0000-361.00-00	INTEREST ON INVESTMENTS	(10,050.87)	(2,370.76)	(177.73)	(12,599.36)		
202-0000-380.02-20	OTHER DAMAGE REIMBURSEMENT	(20,078.24)	0.00	0.00	(20,078.24)		
202-0000-380.10-99	MISC. REIMBURSEMENTS	(3.10)	0.00	0.00	(3.10)		
202-0000-391.01-00	SALE OF FIXED ASSETS	(15,732.00)	0.00	0.00	(15,732.00)		
202-0000-392.00-00	INTER-FUND OPER. TRANSFER	(3,216,582.00)	0.00	0.00	(3,216,582.00)		Trans from EDIT and ReLeaf
202-0607-342.03-00	TRAFFIC SIGNAL MAINTENANCE	(233,638.60)	28,330.48	(24,376.60)	(229,684.72)		
202-0607-360.02-00	SALE OF SCRAP METAL	(5,772.94)	0.00	0.00	(5,772.94)		
202-0607-360.90-00	SETTLEMENT FEES	(49,981.55)	0.00	0.00	(49,981.55)		
202-0607-380.10-18	SALE OF SIGNS - MATERIALS	(45,450.83)	1,803.37	(733.12)	(44,380.58)		
202-0607-380.10-86	ENERGY REBATES	(12,521.20)	0.00	0.00	(12,521.20)		

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202-0607-380.10-99	MISC. REIMBURSEMENTS	(17.85)	0.00	0.00	(17.85)		
202-0619-360.86-00	SEWER CONCRETE UTIL CUT MAT	(57,840.82)	108.00	(324.00)	(58,056.82)	(9,380,008.19)	
202-0607-431.10-01	REGULAR	571,825.06	(20,029.21)	30,229.09	582,024.94		Accrued payroll
202-0607-431.10-02	HOURLY	1,418,224.47	(53,628.74)	72,829.72	1,437,425.45		Accrued payroll
202-0607-431.10-03	SEASONAL & INTERNS	46,514.76	(2,053.95)	1,848.72	46,309.53		Accrued payroll
202-0607-431.10-04	OVERTIME PAY	304,497.51	(26,620.70)	20,734.65	298,611.46		Accrued payroll
202-0607-431.10-08	OVERTIME - SPECIAL EVENTS	12,809.72	0.00	0.00	12,809.72		
202-0607-431.10-09	PERMANENT PART-TIME	57,103.27	(926.38)	3,499.34	59,676.23		Accrued payroll
202-0607-431.10-13	CONTRACT ADDITIONAL PAYS	39,083.39	(2,468.51)	5,481.30	42,096.18		Accrued payroll
202-0607-431.10-14	PRODUCTIVITY BONUS	-	0.00	9,226.32	9,226.32		Accrued payroll
202-0607-431.11-01	FICA - REGULAR	181,917.03	(7,794.44)	10,578.54	184,701.13		Accrued payroll
202-0607-431.11-04	PERF - REGULAR	262,616.05	(11,487.89)	14,587.12	265,715.28		Accrued payroll
202-0607-431.11-07	UNEMPLOYMENT COMP	6,470.52	0.00	0.00	6,470.52		
202-0607-431.11-08	HEALTH INSURANCE	433,087.55	0.00	0.00	433,087.55		
202-0607-431.11-09	LIFE INSURANCE	5,689.38	0.00	0.00	5,689.38		
202-0607-431.11-11	SHOE ALLOWANCE	10,066.79	0.00	0.00	10,066.79		
202-0607-431.11-12	AUTO ALLOWANCE	1,420.00	0.00	0.00	1,420.00		
202-0607-431.11-24	CELL PHONE ALLOWANCE	6,313.85	0.00	0.00	6,313.85		
202-0607-431.11-99	OTHER FRINGE BENEFITS	3,085.00	0.00	0.00	3,085.00		
202-0607-431.21-02	PRINT SHOP	1,686.81	0.00	0.00	1,686.81		
202-0607-431.21-03	C.S.-OFFICE SUPPLIES	836.72	0.00	0.00	836.72		
202-0607-431.21-04	OTHER - OFFICE SUPPLIES	2,341.05	0.00	324.17	2,665.22		
202-0607-431.22-01	CENTRAL SERVICE GASOLINE	425,878.02	0.00	0.00	425,878.02		
202-0607-431.22-02	COMPRESSED GAS	8,462.92	(820.25)	16.32	7,658.99		
202-0607-431.22-05	UNIFORMS	13,832.05	(2,186.84)	428.52	12,073.73		
202-0607-431.22-06	COMPUTER SUPPLIES	2,828.56	0.00	117.58	2,946.14		
202-0607-431.22-20	INSTITUTIONAL & MEDICAL	54.00	0.00	0.00	54.00		
202-0607-431.22-21	C.S.-CLEANING SUPPLIES	2,684.30	0.00	0.00	2,684.30		
202-0607-431.22-24	OTHER OPERATING SUPPLIES	6,963.75	(50.12)	338.69	7,252.32		
202-0607-431.22-30	TRAFFIC/SIGN/OTHER	227,529.28	(1,428.00)	2,496.66	228,597.94		
202-0607-431.22-40	SIGNALS/LIGHTS	233,972.69	0.00	1,194.40	235,167.09		
202-0607-431.23-01	BUILDING MATERIALS	4,769.34	0.00	0.00	4,769.34		
202-0607-431.23-02	STREET MATERIAL	1,024,373.37	(3,606.94)	267,470.97	1,288,237.40		
202-0607-431.23-03	CONCRETE SUPPLIES/REPAIRS	-	0.00	205.00	205.00		
202-0607-431.23-20	SMALL TOOLS & EQUIPMENT	105,097.84	(562.53)	16,236.00	120,771.31		
202-0607-431.23-21	C.S.-SMALL TOOLS & EQUIP.	3,467.66	0.00	0.00	3,467.66		
202-0607-431.23-24	OTHER OPERATING SUPPLIES	3,291.97	(336.38)	0.00	2,955.59		
202-0607-431.23-40	SALT	268,440.19	(81,633.25)	56,221.04	243,027.98		
202-0607-431.23-99	OTHER REPAIR & MAINT. SUP	9,845.12	0.00	0.00	9,845.12		
202-0607-431.31-01	LEGAL SERVICES	-	0.00	326.50	326.50		
202-0607-431.31-06	OTHER PROFESSIONAL SVCS	19,894.91	(5,912.25)	93.68	14,076.34		
202-0607-431.31-11	SNOW REMOVAL	81,641.50	0.00	0.00	81,641.50		
202-0607-431.31-70	ADM FEE ALLOCATION	220,980.96	0.00	0.00	220,980.96		
202-0607-431.31-71	CENTRAL STORES ALLOCATION	2,928.00	0.00	0.00	2,928.00		
202-0607-431.32-04	TELEPHONE	5,278.84	(206.96)	558.12	5,630.00		
202-0607-431.32-21	TRAVEL - MILEAGE	241.36	0.00	0.00	241.36		
202-0607-431.32-23	TRAVEL - HOTEL	1,271.79	0.00	0.00	1,271.79		
202-0607-431.32-24	TRAVEL - MEALS	452.26	0.00	0.00	452.26		
202-0607-431.32-25	TRAVEL - OTHER	129.00	0.00	0.00	129.00		
202-0607-431.33-02	PUBLICATION LEGAL NOTICE	512.92	0.00	0.00	512.92		
202-0607-431.34-02	LIABILITY INSURANCE	165,708.00	0.00	0.00	165,708.00		
202-0607-431.35-01	ELECTRIC	17,795.08	0.00	0.00	17,795.08		
202-0607-431.35-02	GAS	19,396.46	0.00	0.00	19,396.46		
202-0607-431.35-04	WATER	7,236.70	(598.12)	618.50	7,257.08		
202-0607-431.36-01	BUILDING/STREET MAINTENANCE	29,923.76	(8,253.36)	1,635.23	23,305.63		

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
202-0607-431.36-02	OFFICE EQUIPMENT	2,572.95	(130.32)	153.34	2,595.97			
202-0607-431.36-03	AUTOMOTIVE EQUIPMENT	1,070,104.09	0.00	0.00	1,070,104.09			
202-0607-431.36-04	COMPUTER EQUIPMENT	8,088.00	0.00	0.00	8,088.00			
202-0607-431.36-05	OTHER EQUIPMENT	8,269.44	0.00	0.00	8,269.44			
202-0607-431.36-06	RADIO REPAIR	7,966.67	0.00	0.00	7,966.67			
202-0607-431.37-02	EQUIPMENT & CAPITAL LEASE	43,166.10	0.00	0.00	43,166.10			
202-0607-431.37-11	CAPITAL LEASE PRINCIPAL	239,878.11	0.00	0.00	239,878.11			
202-0607-431.37-12	CAPITAL LEASE INTEREST	15,347.79	0.00	0.00	15,347.79			
202-0607-431.39-10	SUBSCRIPTIONS	7,801.68	0.00	0.00	7,801.68			
202-0607-431.39-11	DUES & MEMBERSHIPS	870.00	0.00	0.00	870.00			
202-0607-431.39-70	EDUCATION AND TRAINING	2,789.00	0.00	100.00	2,889.00			
202-0607-431.39-89	MISC. CHARGES AND SERVICE	2,153.32	0.00	78.24	2,231.56			
202-0607-431.43-01	FURNITURE AND FIXTURES	59,187.00	0.00	0.00	59,187.00			
202-0607-431.43-02	MOTOR EQUIPMENT	74,843.00	0.00	0.00	74,843.00			
202-0619-431.10-01	REGULAR	58,235.04	(2,187.71)	3,206.33	59,253.66			
202-0619-431.10-02	HOURLY	158,160.88	(5,822.40)	6,536.61	158,875.09			
202-0619-431.10-03	SEASONAL & INTERNS	38,320.00	0.00	0.00	38,320.00			
202-0619-431.10-04	OVERTIME PAY	29,301.88	(2,655.90)	1,621.26	28,267.24			
202-0619-431.10-13	CONTRACT ADDITIONAL PAYS	4,801.92	(652.95)	422.78	4,571.75			
202-0619-431.10-14	PRODUCTIVITY BONUS	-	0.00	1,000.00	1,000.00			
202-0619-431.11-01	FICA - REGULAR	21,935.27	(842.17)	931.99	22,025.09			
202-0619-431.11-04	PERF - REGULAR	28,608.63	(1,289.26)	1,342.57	28,661.94			
202-0619-431.11-07	UNEMPLOYMENT COMP	1,413.96	0.00	0.00	1,413.96			
202-0619-431.11-08	HEALTH INSURANCE	51,991.91	0.00	0.00	51,991.91			
202-0619-431.11-09	LIFE INSURANCE	612.00	0.00	0.00	612.00			
202-0619-431.11-11	SHOE ALLOWANCE	1,196.90	0.00	0.00	1,196.90			
202-0619-431.11-24	CELL PHONE ALLOWANCE	840.00	0.00	0.00	840.00			
202-0619-431.11-99	OTHER FRINGE BENEFITS	200.00	0.00	0.00	200.00			
202-0619-431.22-05	UNIFORMS	1,180.29	(18.39)	46.42	1,208.32			
202-0619-431.23-03	CONCRETE SUPPLIES/REPAIRS	60,406.27	0.00	0.00	60,406.27			
202-0619-431.23-21	C.S.-SMALL TOOLS & EQUIP.	4,981.97	0.00	0.00	4,981.97			
202-0619-431.23-24	OTHER OPERATING SUPPLIES	324.52	0.00	0.00	324.52			
202-0619-431.31-06	OTHER PROFESSIONAL SVCS	486,371.16	0.00	65,387.01	551,758.17			
202-0619-431.31-70	ADM FEE ALLOCATION	18,296.28	0.00	0.00	18,296.28			
202-0619-431.32-02	POSTAGE	4.53	0.00	0.00	4.53			
202-0619-431.39-01	REFUND, AWARDS, INDEMNITIES	1,135.20	0.00	0.00	1,135.20	9,145,746.10		
202 Motor Vehicle Highway		(0.00)	(0.00)	(0.00)	(0.00)	-		
FUND 203 RECREATION-NONREVERTING - completed 3/20/15								
203-0000-101.00-00	CASH	188,096.11	0.00	0.00	188,096.11			
203-0000-101.01-00	PETTY CASH	615.15	0.00	0.00	615.15		Agrees to Petty Cash Schedule at 12/31/14	
203-0000-103.00-00	INVESTMENTS	624,996.42	0.00	0.00	624,996.42			
203-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	12,586.73	12,586.73		AR	
203-0000-130.00-00	INTERFUND RECEIVABLE	-	0.00	1,899.06	1,899.06		Interfund AR per schedule	
203-0000-116.00-00	INTEREST REC-INVESTMENTS	873.85	0.00	35.54	909.39		IR	
203-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(13,481.16)	(13,481.16)		AP	
203-0000-227.10-00	PAYROLL ACCRUAL	-	0.00	(12,363.84)	(12,363.84)		ACCRUED PAYROLL	
203-0000-202.65-00	PNC PCARD PAYABLE	(669.13)	0.00	0.00	(669.13)	802,588.73		
203-0000-243.00-00	ENCUMBRANCES	13,206.41	0.00	0.00	13,206.41			
203-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(13,206.41)	0.00	0.00	(13,206.41)			
203-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(301,476.87)	0.00	0.00	(301,476.87)			
203-0000-271.00-00	FUND BALANCE	(476,772.09)	8,956.54	0.00	(467,815.55)	(769,292.42)	Per 12/31/13 CAFR	
203-1103-347.01-35	FOOD SALES	(27,879.73)	0.00	0.00	(27,879.73)			
203-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	(15,253.28)	0.00	0.00	(15,253.28)			
203-1103-347.01-90	RECREATION	(799,126.69)	7,450.34	(6,343.51)	(798,019.86)		AR	
203-1103-347.99-00	CASH OVER/SHORT	(28.79)	0.00	(50.00)	(78.79)		AR	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
203-1103-360.00-00	MISCELLANEOUS REVENUE	(100,774.64)	1,008.62	(8,092.28)	(107,858.30)		AR	
203-1103-361.00-00	INTEREST ON INVESTMENTS	(2,422.49)	(505.03)	(35.54)	(2,963.06)	(952,053.02)	AR	
203-1103-452.10-01	REGULAR	34,506.78	(1,300.50)	1,729.97	34,936.25		ACCRUED PAYROLL	
203-1103-452.10-03	PART-TIME STAFF	103,854.34	(607.90)	1,386.20	104,632.64		ACCRUED PAYROLL	
203-1103-452.10-04	OVERTIME	273.79	0.00	0.00	273.79		ACCRUED PAYROLL	
203-1103-452.10-05	TEMPORARY SERVICES	127,148.98	(3,111.22)	4,104.25	128,142.01		AP	
203-1103-452.10-09	PERMANENT PART TIME	169,512.27	(4,904.81)	8,183.04	172,790.50		ACCRUED PAYROLL	
203-1103-452.11-01	FICA - REGULAR	23,701.58	(526.18)	870.87	24,046.27		ACCRUED PAYROLL	
203-1103-452.11-04	PERF - REGULAR	3,859.33	(145.66)	193.76	3,907.43		ACCRUED PAYROLL	
203-1103-452.11-07	UNEMPLOYMENT COMP	1,052.52	0.00	0.00	1,052.52			
203-1103-452.11-08	GROUP INSURANCE - HEALTH	1,650.48	0.00	0.00	1,650.48			
203-1103-452.11-09	GROUP INSURANCE - LIFE	120.00	0.00	0.00	120.00			
203-1103-452.21-02	STATIONERY & PRINTING	10,660.55	0.00	0.00	10,660.55			
203-1103-452.21-03	CENTRAL STORES - OFFICE	56.87	0.00	0.00	56.87			
203-1103-452.21-04	OTHER -OFFICE SUPPLIES	1,316.11	0.00	0.00	1,316.11			
203-1103-452.21-05	SMALL OFFICE EQUIPMENT	309.63	0.00	0.00	309.63			
203-1103-452.22-05	UNIFORMS	208.00	(208.00)	0.00	0.00			
203-1103-452.22-23	RECREATION SUPPLIES	136,630.88	(792.35)	7,574.93	143,413.46		AP	
203-1103-452.22-24	OPERATION/MAINT. SUPPLIES	12,977.48	0.00	191.83	13,169.31		AP	
203-1103-452.22-30	CONCESSIONS INVENTORY	43,730.93	(319.44)	665.81	44,077.30		AP	
203-1103-452.31-70	ADM FEE ALLOCATION	42,006.72	0.00	0.00	42,006.72			
203-1103-452.32-02	POSTAGE	545.58	0.00	0.00	545.58			
203-1103-452.32-21	TRAVEL - MILEAGE	657.44	0.00	0.00	657.44			
203-1103-452.32-22	TRAVEL - AIRFARE	8,945.05	0.00	0.00	8,945.05			
203-1103-452.32-23	TRAVEL - HOTEL	6,323.95	0.00	0.00	6,323.95			
203-1103-452.32-24	TRAVEL - MEALS	2,412.39	(37.27)	0.00	2,375.12			
203-1103-452.32-25	TRAVEL - OTHER	1,260.43	0.00	0.00	1,260.43			
203-1103-452.33-03	PROMOTIONAL - PARK DEPT.	25,813.07	(50.00)	0.00	25,763.07			
203-1103-452.39-01	REFUNDS, AWARDS, IMDEMNITIES	33,877.87	(50.00)	62.00	33,889.87		AP	
203-1103-452.39-10	SUBSCRIPTIONS-REC	4,612.00	0.00	0.00	4,612.00			
203-1103-452.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	102.00	0.00	0.00	102.00			
203-1103-452.39-70	EDUCATION & TRAINING	7,875.53	0.00	0.00	7,875.53			
203-1103-452.39-89	CONTRACT SERVICES/CHARGES	103,819.63	(4,857.14)	882.34	99,844.83	918,756.71	AP	
203 Recreation Non-Reverting		-	-	0.00	-	0.00		
FUND 209 STUD./OLIVER REVIT GRANTS - completed 3/18/15								
209-0000-101.00-00	CASH	251,697.51	0.00	0.00	251,697.51			
209-0000-103.00-00	INVESTMENTS	833,601.81	0.00	0.00	833,601.81			
209-0000-112.00-00	PROPERTY HELD FOR RESALE	3,551.00	0.00	0.00	3,551.00		AGREES TO PROPERTY HELD FOR RESALE SCHEDULE	
209-0000-115.02-01	DUE FROM OTHER FUNDS	500,000.00	0.00	0.00	500,000.00		Due Airport TIF Fund; no payments due until 8/2016	
209-0000-116.00-00	INTEREST REC -INVESTMENTS	1,165.52	0.00	47.77	1,213.29		IR	
209-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(3,375.00)	(3,375.00)	1,586,688.61	AP	
209-0000-243.00-00	ENCUMBRANCES	30,000.00	0.00	0.00	30,000.00			
209-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(30,000.00)	0.00	0.00	(30,000.00)			
209-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(4,248,254.13)	0.00	0.00	(4,248,254.13)			
209-0000-271.00-00	FUND BALANCE	2,661,316.23	702.67	0.00	2,662,018.90	(1,586,235.23)	Per 12/31/13 CAFR	
209-0000-361.00-00	INTEREST ON INVESTMENTS	(3,077.94)	(702.67)	(47.77)	(3,828.38)	(3,828.38)	IR	
209-1403-460-31-06	EPA GRANTS	-	0.00	3,375.00	3,375.00	3,375.00	AP	
209 Studebaker/Oliver Revitalization Grants		(0.00)	-	-	0.00	0.00		
FUND 210 ECONOMIC DEV. STATE GRANT - completed 3/18/15								
210-0000-101.00-00	CASH	76,318.56	0.00	0.00	76,318.56			
210-0000-103.00-00	INVESTMENTS	252,760.86	0.00	0.00	252,760.86			
210-0000-115.87-01	LOAN RECEIVABLE	482,021.41	0.00	(58,200.48)	423,820.93		LOAN RECEIVABLE SCHEDULE	
210-0000-116.00-00	INTEREST REC -INVESTMENTS	353.40	0.00	14.33	367.73		IR	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
210-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(12,200.00)	(12,200.00)		AP	
210-0000-208.15-00	ADVANCE FROM OTHER FUND	(362,337.59)	362,337.59	0.00	0.00	741,068.08	Advance from Industrial Revolving Fund	
210-0000-243.00-00	ENCUMBRANCES	22,400.00	0.00	0.00	22,400.00			
210-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(22,400.00)	0.00	0.00	(22,400.00)			
210-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(801,553.62)	0.00	0.00	(801,553.62)			
210-0000-271.00-00	FUND BALANCE	332,919.39	(362,125.55)	0.00	(29,206.16)	(830,759.78)	Per 12/31/13 CAFR	
210-0000-361.00-00	INTEREST ON INVESTMENTS	(1,032.41)	(212.04)	(14.33)	(1,258.78)		IR	
210-1041-361.01-08	BOSCH - INTEREST IDFA	(13,809.96)	0.00	0.00	(13,809.96)			
210-1041-399.02-02	BOSCH - PRINCIPAL INCOME	(58,200.48)	0.00	58,200.48	0.00	(15,068.74)	LOAN RECEIVABLE SCHEDULE	
210-1041-460.38-01	PRINCIPAL	58,200.48	0.00	0.00	58,200.48			
210-1041-460.38-02	INTEREST	13,809.96	0.00	0.00	13,809.96			
210-1060-460.39-82	DEMOLITION & CLEARANCE	20,550.00	0.00	12,200.00	32,750.00	104,760.44	AP	
210 Econ Dev State Grants		(0.00)	0.00	-	-	0.00		
FUND 211 DCI ADMINISTRATION FUND - completed 3/20/15								
211-0000-101.00-00	CASH	248,860.41	0.00	0.00	248,860.41			
211-0000-103.00-00	INVESTMENTS	824,205.55	0.00	0.00	824,205.55			
211-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	5,925.00	5,925.00		AR	
211-0000-116.00-00	INTEREST REC -INVESTMENTS	1,152.38	0.00	49.56	1,201.94		IR	
211-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(2,689.92)	(2,689.92)		AP	
211-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(81,376.30)	(81,376.30)	996,126.68	ACCRUED PAYROLL	
211-0000-243.00-00	ENCUMBRANCES	30,105.22	0.00	0.00	30,105.22			
211-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(30,105.22)	0.00	0.00	(30,105.22)			
211-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(40,941.39)	0.00	0.00	(40,941.39)			
211-0000-271.00-00	FUND BALANCE	(866,373.55)	69,810.26	0.00	(796,563.29)	(837,504.68)	Per 12/31/13 CAFR	
211-1001-331.10-00	COMM DEV. SERVICE GRANT	(347,466.82)	0.00	0.00	(347,466.82)			
211-1001-339.03-00	STAFF CONTRACTS	(315,228.25)	3,050.00	(5,925.00)	(318,103.25)		AR	
211-1001-351.01-15	CREDIT REPORTS	(370.00)	0.00	0.00	(370.00)			
211-1001-360.05-01	REIMBURSEMENT REVENUE	(1,955.82)	0.00	0.00	(1,955.82)			
211-1001-360.90-00	SETTLEMENT FEES	(3,770.87)	0.00	0.00	(3,770.87)			
211-1001-361.01-00	ECON DEV-INTEREST INCOME	(2,626.06)	(585.63)	(49.56)	(3,261.25)		IR	
211-1001-392.00-00	INTER-FUND OPER. TRANSFER	(1,688,959.00)	0.00	0.00	(1,688,959.00)	(2,363,887.01)	Received from EDIT Fund	
211-1001-460.10-01	REGULAR	1,371,084.29	(51,516.81)	68,573.05	1,388,140.53		ACCRUED PAYROLL	
211-1001-460.10-05	TEMPORARY SERVICES	4,132.50	0.00	840.00	4,972.50		AP	
211-1001-460.10-09	PERMANENT PART-TIME	1,247.68	(1,147.68)	0.00	100.00			
211-1001-460.11-01	FICA - REGULAR	102,498.60	(3,866.98)	5,123.07	103,754.69		ACCRUED PAYROLL	
211-1001-460.11-04	PERF - REGULAR	153,576.83	(5,769.86)	7,680.18	155,487.15		ACCRUED PAYROLL	
211-1001-460.11-07	UNEMPLOYMENT COMP	3,720.48	0.00	0.00	3,720.48			
211-1001-460.11-08	GROUP INSURANCE - HEALTH	248,728.92	0.00	0.00	248,728.92			
211-1001-460.11-09	GROUP INSURANCE - LIFE	2,940.00	0.00	0.00	2,940.00			
211-1001-460.11-12	CAR ALLOWANCE	3,900.00	0.00	0.00	3,900.00			
211-1001-460.11-22	PARKING ALLOWANCE	10,463.00	0.00	0.00	10,463.00			
211-1001-460.11-24	CELL PHONE ALLOWANCE	660.00	0.00	0.00	660.00			
211-1001-460.21-01	OFFICIAL RECORDS	2,111.00	(300.00)	15.00	1,826.00		AP	
211-1001-460.21-02	PRINT SHOP	2,241.64	0.00	0.00	2,241.64			
211-1001-460.21-03	C.S.OTHER OFFICE SUPPLIES	2,040.55	0.00	0.00	2,040.55			
211-1001-460.21-04	MISCELLANEOUS OFFICE	23,015.45	(2,415.45)	227.27	20,827.27		AP	
211-1001-460.22-01	CENTRAL SERVICE GASOLINE	1,787.96	0.00	0.00	1,787.96			
211-1001-460.31-01	LEGAL	96.01	0.00	0.00	96.01			
211-1001-460.31-06	OTHER PROF SERVICES	20,963.03	(2,525.82)	0.00	18,437.21			
211-1001-460.31-13	PROPERTY INSPECTION	660.00	0.00	0.00	660.00			
211-1001-460.31-19	CREDIT REPORT SERVICES	1,496.00	(84.70)	54.00	1,465.30		AP	
211-1001-460.31-22	FEDERALLY REQUIRED AUDITS	8,354.00	0.00	0.00	8,354.00			
211-1001-460.31-70	ADM FEE ALLOCATION	63,729.60	0.00	0.00	63,729.60			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
211-1001-460.31-71	CENTRAL STORES ALLOCATION	1,212.00	0.00	0.00	1,212.00			
211-1001-460.31-72	GIS ALLOCATION	41,186.04	0.00	0.00	41,186.04			
211-1001-460.32-02	POSTAGE	5,586.78	0.00	627.23	6,214.01		AP	
211-1001-460.32-04	TELEPHONE & TELEGRAPH	7,250.57	0.00	0.00	7,250.57			
211-1001-460.32-21	TRAVEL - MILEAGE	1,210.49	(31.64)	0.00	1,178.85			
211-1001-460.32-22	TRAVEL - AIRFARE	3,316.70	0.00	0.00	3,316.70			
211-1001-460.32-23	TRAVEL - HOTEL	5,696.02	(763.80)	0.00	4,932.22			
211-1001-460.32-24	TRAVEL - MEALS	1,101.18	0.00	0.00	1,101.18			
211-1001-460.32-25	TRAVEL - OTHER	1,126.21	0.00	0.00	1,126.21			
211-1001-460.33-02	PUBLICATION LEGAL NOTICE	6,320.89	(45.54)	406.00	6,681.35		AP	
211-1001-460.33-03	PROMOTIONAL	2,566.03	0.00	0.00	2,566.03			
211-1001-460.34-02	LIABILITY INSURANCE	44,892.00	0.00	0.00	44,892.00			
211-1001-460.36-01	BUILDINGS	-	(2,050.00)	0.00	(2,050.00)			
211-1001-460.36-02	OFFICE EQUIPMENT	7,636.75	(147.74)	25.27	7,514.28		AP	
211-1001-460.36-03	AUTOMOTIVE EQUIPMENT	3,739.62	0.00	0.00	3,739.62			
211-1001-460.36-04	COMPUTER EQUIPMENT	19,659.45	(1,349.86)	0.00	18,309.59			
211-1001-460.39-10	SUBSCRIPTIONS & DUES	3,347.92	(75.00)	495.15	3,768.07		AP	
211-1001-460.39-66	LOCAL MEETINGS	2,474.93	(183.75)	0.00	2,291.18			
211-1001-460.39-70	EDUCATION & TRAINING	5,085.20	0.00	0.00	5,085.20			
211-1001-460.39-89	MISC CHARGES & SERVICES	617.10	0.00	0.00	617.10	2,205,265.01		
211 DCI Administration		(0.00)	0.00	0.00	(0.00)	0.00		
FUND 212 DCI GRANT FUND - completed 3/18/15								
212-0000-101.00-00	CASH	182,790.66	0.00	0.00	182,790.66			
212-0000-101.01-00	PETTY CASH	500.00	0.00	0.00	500.00		Agrees to Petty Cash Schedule at 12/31/14	
212-0000-103.00-00	INVESTMENTS	607,043.82	0.00	0.00	607,043.82			
212-0000-112.00-00	PROPERTY HELD FOR RESALE	3,155,452.00	0.00	0.00	3,155,452.00		AGREES TO PROPERTY HELD FOR RESALE SCHEDULE	
212-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	183.93	183.93		AR	
212-0000-115.87-00	LOAN RECEIVABLE	340,476.96	0.00	(38,657.30)	301,819.66		LOAN RECEIVABLE SCHEDULE	
212-0000-116.00-00	INTEREST REC -INVESTMENTS	848.75	0.00	0.00	848.75			
212-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(142,845.12)	(142,845.12)		AP	
212-0000-207.05-00	ESCROWS-MISHAWAKA	(827.35)	0.00	0.00	(827.35)			
212-0000-207.31-10	ESCROWS ON LOANS	(1,647.84)	0.00	0.00	(1,647.84)			
212-0000-207.31-20	SUSPENSE	(49.96)	0.00	0.00	(49.96)		Written off in 2015	
212-0000-232.01-01	LOAN PAYABLE-MISHAWAKA	(1,828.53)	0.00	0.00	(1,828.53)	4,101,440.02		
212-0000-243.00-00	ENCUMBRANCES	2,447,967.48	0.00	0.00	2,447,967.48			
212-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(2,447,967.48)	0.00	0.00	(2,447,967.48)			
212-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(25,134,497.05)	0.00	0.00	(25,134,497.05)			
212-0000-271.00-00	FUND BALANCE	21,051,998.01	114,150.05	0.00	21,166,148.06	(3,968,348.99)	Per 12/31/13 CAFR	
212-0000-331.10-11	COMM DEV BLOCK GRANT FUNDS	(3,695,833.85)	97,610.36	0.00	(3,598,223.49)			
212-0000-331.10-12	EMERGENCY SHELTER GRANT	(223,626.32)	6,492.38	0.00	(217,133.94)			
212-0000-331.10-14	SHELTER PLUS CARE	(367,662.38)	0.00	0.00	(367,662.38)			
212-0000-351.31-10	LATE FEES	(863.78)	10.00	0.00	(853.78)			
212-0000-360.00-00	MISCELLANEOUS REVENUE	(180,287.40)	0.00	0.00	(180,287.40)			
212-0000-361.31-10	INTEREST INCOME	(1,581.55)	(311.29)	0.00	(1,892.84)			
212-0000-362.00-00	RENTAL OF PROPERTY	(7,387.00)	0.00	0.00	(7,387.00)			
212-0000-399.31-10	PRINCIPAL ON LOANS	(32,729.34)	0.00	31,861.46	(867.88)		AR \$183.93; Loan Principal \$32,045.39	
212-1013-360.00-00	MISCELLANEOUS REVENUE	(313,878.68)	896.10	0.00	(312,982.58)	(4,687,291.29)	To correct fund balance to agree to 2013 CAFR	
212-1001-460.39-30	GRANTS AND SUBSIDIES	4,377,813.71	(204,636.47)	138,720.72	4,311,897.96		AP	
212-1013-460.81-20	RENTAL HOUSING - SPEC NEEDS	722.42	0.00	0.00	722.42			
212-1013-460.81-21	RED. VACANT/DEMO PROPERTY	2,944.52	0.00	0.00	2,944.52			
212-1013-460.81-88	NNN - ACQUISITION / REHAB	78,552.46	0.00	0.00	78,552.46			
212-1013-460.81-99	ADMIN. EXPENSE	10,679.82	0.00	0.00	10,679.82			
212-1021-460.81-25	SBHF NEAR W. SIDE ACQ	811.13	(811.13)	0.00	0.00			
212-1021-460.81-58	SBHF NNRO N. EAST ACQ	3,710.24	0.00	0.00	3,710.24			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
212-1022-460.81-04	CHC MORTGAGE SUBSIDY	69,474.93	(13,400.00)	0.00	56,074.93			
212-1035-460.81-12	CODE DEMOLITION PROGRAM NRSA	78,881.60	0.00	4,124.40	83,006.00	AP		
212-1001-460-39-38	LOANS WRITTEN OFF/ADJ	-	0.00	6,611.91	6,611.91	4,554,200.26	LOAN RECEIVABLE SCHEDULE	
212 DCI Grants		0.00	(0.00)	-	0.00	0.00		
FUND 216 STATE SEIZED DRUG MONEY - completed 3/18/15								
216-0000-101.00-00	CASH	43,421.71	0.00	0.00	43,421.71			
216-0000-103.00-00	INVESTMENTS	143,809.20	0.00	0.00	143,809.20			
216-0000-116.00-00	INTEREST REC -INVESTMENTS	201.07	0.00	7.77	208.84	187,439.75		
216-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(24,120.71)	0.00	0.00	(24,120.71)			
216-0000-271.00-00	FUND BALANCE	(134,545.85)	103.00	0.00	(134,442.85)	(158,563.56)	Per 12/31/13 CAFR	
216-0000-337.10-00	DRUG & NARCOTICS	(28,309.41)	0.00	0.00	(28,309.41)			
216-0000-361.00-00	INTEREST ON INVESTMENTS	(456.01)	(103.00)	(7.77)	(566.78)	(28,876.19)		
216 State-Seized Drug Money		0.00	-	-	0.00	0.00		
FUND 217 GIFT, DONATION, BEQUEST - completed 3/18/15								
217-0000-101.00-00	CASH	31,955.72	0.00	0.00	31,955.72			
217-0000-103.00-00	INVESTMENTS	105,834.74	0.00	0.00	105,834.74			
217-0000-116.00-00	INTEREST REC -INVESTMENTS	147.97	0.00	6.04	154.01	IR		
217-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(27,830.00)	(27,830.00)	AP		
217-0000-202.00-00	RETAINAGE AP	-	0.00	(4,894.71)	(4,894.71)	105,219.76	RETAINAGE AP SCHEDULE	
217-0000-243.00-00	ENCUMBRANCES	81,181.75	0.00	0.00	81,181.75			
217-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(81,181.75)	0.00	0.00	(81,181.75)			
217-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,310.22)	0.00	0.00	(1,310.22)			
217-0000-271.00-00	FUND BALANCE	(73,424.06)	48.47	0.00	(73,375.59)	(74,685.81)	Per 12/31/13 CAFR	
217-0000-361.00-00	INTEREST ON INVESTMENTS	(381.88)	(48.47)	(6.04)	(436.39)	IR		
217-1001-367.00-00	DONATION PRIVATE SOURCES	(21,112.80)	0.00	0.00	(21,112.80)			
217-1201-367.00-00	DONATION PRIVATE SOURCES	(150,000.00)	0.00	0.00	(150,000.00)			
217-1207-367.00-00	DONATION PRIVATE SOURCES	(3,804.79)	0.00	0.00	(3,804.79)	(175,353.98)		
217-1085-431.22-30	TRAFFIC/SIGN/OTHER	888.92	0.00	0.00	888.92			
217-1201-415.39-89	MISC CHARGES & SERVICES	97,470.00	0.00	32,724.71	130,194.71	RETAINAGE AP & AP		
217-1207-415.22-60	COMPUTER SUPPLIES	2,786.40	0.00	0.00	2,786.40			
217-1207-415.23-99	OTHER REPAIR & MAINT. SUP	10,950.00	0.00	0.00	10,950.00	144,820.03		
217 Gift, Donation, Bequest		0.00	-	-	-	0.00		
FUND 218 SBPD CURFEW VIOLATION - completed 3/18/15								
218-0000-101.00-00	CASH	2,781.35	0.00	0.00	2,781.35			
218-0000-103.00-00	INVESTMENTS	9,211.61	0.00	0.00	9,211.61			
218-0000-116.00-00	INTEREST REC -INVESTMENTS	12.88	0.00	0.53	13.41	12,006.37	IR	
218-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,949.48)	0.00	0.00	(2,949.48)			
218-0000-271.00-00	FUND BALANCE	(8,585.71)	(5.02)	0.00	(8,590.73)	(11,540.21)	Per 12/31/13 CAFR	
218-0000-351.07-00	CURFEW VIOLATION	(437.50)	12.50	0.00	(425.00)		To correct fund balance to agree to 2013 CAFR	
218-0000-361.00-00	INTEREST ON INVESTMENTS	(33.15)	(7.48)	(0.53)	(41.16)	(466.16)	IR	
218 Curfew Violation		0.00	-	-	0.00			
FUND 220 LAW ENF. CONT EDUCATION - completed 3/18/15								
220-0000-101.00-00	CASH	222,696.78	0.00	0.00	222,696.78			
220-0000-103.00-00	INVESTMENTS	737,553.69	0.00	0.00	737,553.69			
220-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	39,102.20	39,102.20	AR		
220-0000-116.00-00	INTEREST REC -INVESTMENTS	1,031.22	0.00	42.34	1,073.56			
220-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(19,236.76)	(19,236.76)	981,189.47	AP	
220-0000-243.00-00	ENCUMBRANCES	6,498.00	0.00	0.00	6,498.00			
220-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(6,498.00)	0.00	0.00	(6,498.00)			
220-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(499,205.95)	0.00	0.00	(499,205.95)			
220-0000-271.00-00	FUND BALANCE	(482,019.74)	(15,706.92)	0.00	(497,726.66)	(996,932.61)	Per 12/31/13 CAFR	

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
220-0000-351.00-00	FINES & FEES	(11,188.00)	0.00	(9,012.00)	(20,200.00)		AR
220-0000-361.00-00	INTEREST ON INVESTMENTS	(2,838.62)	(637.08)	(42.34)	(3,518.04)		AR
220-0801-380.99-00	OVER & SHORT	12.65	0.00	0.00	12.65		
220-8101-334.02-00	PUBLIC SAFETY	(10,000.00)	0.00	0.00	(10,000.00)		
220-8101-342.01-00	ACCIDENT REPORT COPIES	(79,066.26)	6,978.00	(9,501.20)	(81,589.46)		AR
220-8101-360.00-00	MISCELLANEOUS REVENUE	(4,691.10)	0.00	(385.00)	(5,076.10)		AR
220-8101-367.00-00	DONATION PRIVATE SOURCES	(560.00)	0.00	0.00	(560.00)		
220-8126-342.02-00	GUN PERMIT APPLICATIONS	(21,115.00)	110.00	0.00	(21,005.00)		
220-8126-360.00-00	MISCELLANEOUS REVENUE	(4,174.35)	0.00	(400.00)	(4,574.35)		AR
220-8150-360.00-00	MISCELLANEOUS REVENUE	(9,684.00)	0.00	0.00	(9,684.00)		
220-8150-351.00-00	FINES & FEES	(56,645.00)	9,296.00	(19,054.00)	(66,403.00)		AR
220-8176-351.00-00	FINES & FEES	(3,989.00)	0.00	0.00	(3,989.00)		
220-8180-351.13-00	MOPED REGULATIONS	(200.00)	0.00	0.00	(200.00)		
220-8181-351.14-00	CHRONIC PROBLEM PROPERTY	(1,750.00)	0.00	(750.00)	(2,500.00)	(229,286.30)	AR
220-0801-421.22-24	OTHER OPERATING SUPPLIES	18,315.17	0.00	6,498.00	24,813.17		AP
220-0801-421.32-22	TRAVEL - AIRFARE	9,332.19	0.00	0.00	9,332.19		AP
220-0801-421.32-23	TRAVEL - HOTEL	32,806.28	0.00	463.30	33,269.58		AP
220-0801-421.32-24	TRAVEL - MEALS	11,820.89	0.00	307.74	12,128.63		AP
220-0801-421.32-25	TRAVEL - OTHER	2,543.30	0.00	344.44	2,887.74		AP
220-0801-421.39-70	EDUCATION & TRAINING	107,068.17	0.00	11,623.28	118,691.45		AP
220-0801-421.39-89	MISC CHARGES & SERVICES	10,944.63	0.00	0.00	10,944.63		
220-8101-421.22-05	UNIFORMS	1,085.17	0.00	0.00	1,085.17		
220-8101-421.22-24	OTHER OPERATING SUPPLIES	10,354.58	0.00	0.00	10,354.58		
220-8101-421.39-70	EDUCATION & TRAINING	-	(40.00)	0.00	(40.00)		
220-8101-421.43-06	POLICE EQUIPMENT	13,946.88	0.00	0.00	13,946.88		
220-8126-421.22-24	OTHER OPERATING SUPPLIES	7,115.00	0.00	0.00	7,115.00		
220-8150-421.22-24	OTHER OPERATING SUPPLIES	500.42	0.00	0.00	500.42	245,029.44	
220 Law Enforcement Continuing Education		(0.00)	-	0.00	(0.00)	0.00	
FUND 222 CENTRAL SERVICES - completed 3/30/15							
222-0000-101.00-00	CASH	356,133.46	0.00	0.00	356,133.46		
222-0000-101.01-00	PETTY CASH	300.00	0.00	0.00	300.00		Agrees to Petty Cash Schedule at 12/31/14
222-0000-103.00-00	INVESTMENTS	1,180,478.78	0.00	0.00	1,180,478.78		
222-0000-113.00-00	MACHINERY & EQUIPMENT	3,098,490.95	0.00	(1,539.00)	3,096,951.95		Agreed to capital asset schedule
222-0000-114.00-00	ACCUMULATED DEPRECIATION	(1,759,937.02)	0.00	(74,910.00)	(1,834,847.02)		Agreed to capital asset schedule
222-0000-115.80-00	ACCOUNTS RECEIVABLE	31,576.49	(31,576.49)	19,011.00	19,011.00		Reverse PY AR
222-0000-130.00-00	INTERFUND RECEIVABLE	-	0.00	8,969.78	8,969.78		Per AR schedule - Interfund
222-0000-115.82-00	A/R RADIO SHOP	2,985.85	0.00	(2,985.85)	0.00		
222-0000-115.83-00	A/R FIRE DEPT MAINTENANCE	8,120.00	(3,113.77)	(5,006.23)	0.00		
222-0000-115.84-00	CS OUTSIDE REIMBURSEMENT	58.57	0.00	(58.57)	0.00		
222-0000-116.00-00	INTEREST REC -INVESTMENTS	1,650.51	0.00	49.63	1,700.14		
222-0000-141.01-00	FUEL INVENTORY	135,568.65	0.00	(28,418.89)	107,149.76		Inventory per Schedule = \$107,149.76
222-0000-141.02-00	OFFICE SUPPLY INVENTORY	71,558.26	0.00	(4,063.67)	67,494.59		Inventory per Schedule = \$67,494.59
222-0000-141.03-00	PARTS INVENTORY	653,425.84	0.00	21,877.35	675,303.19		Inventory per Schedule = \$675,303.19
222-0000-141.05-00	RADIO SHOP	270.34	0.00	(0.04)	270.30		Inventory per Schedule = \$270.30
222-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(452,054.47)	(452,054.47)		AP
222-0000-204.00-00	INTERFUND PAYABLE	-	0.00	(860.23)	(860.23)		AP
222-0000-202.65-00	PNC PCARD PAYABLE	(46,164.39)	0.00	0.00	(46,164.39)		
222-0000-227.10-00	PAYROLL PAYABLE	-	(195,632.15)	(31,946.68)	(227,578.83)		Accrued payroll and vacation/comp
222-0000-227.24-00	ACCRUED INTEREST PAYABLE	(136.07)	0.00	73.52	(62.55)		#76, #79, #106
222-0000-227.40-00	LEASE PAYABLE	(12,103.81)	0.00	5,830.81	(6,273.00)	2,945,922.46	#76-\$4,396.76, #79-\$4,702.41,#106-\$2,315.31
222-0000-243.00-00	ENCUMBRANCES	167,445.78	0.00	0.00	167,445.78		
222-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(167,445.78)	0.00	0.00	(167,445.78)		
222-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,066,317.18)	0.00	0.00	(1,066,317.18)		
222-0000-270.00-00	CONTRIBUTED CAPITAL	(329,778.11)	0.00	0.00	(329,778.11)		

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Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
222-0000-271.00-00	FUND BALANCE	(2,296,691.17)	827,051.46	0.00	(1,469,639.71)	(2,865,735.00)	Per 12/31/13 CAFR
222-0000-320.16-00	INSPECTION	(1,450.00)	0.00	0.00	(1,450.00)		
222-0000-321.16-00	TAXI COMPANY	(800.00)	0.00	0.00	(800.00)		
222-0000-321.16-10	TAXI DRIVER	(2,749.00)	0.00	0.00	(2,749.00)		
222-0000-321.16-20	TAXI VEHICLE	(8,615.00)	0.00	0.00	(8,615.00)		
222-0000-349.20-00	CENTRAL STORES MARK-UP	(1,828.87)	0.00	0.00	(1,828.87)		
222-0000-349.30-10	FUEL MARK-UP	(32,515.32)	0.00	0.00	(32,515.32)		
222-0000-349.30-20	PARTS MARK-UP	(451,234.81)	0.00	0.00	(451,234.81)		
222-0000-349.30-30	LABOR MARK-UP	(53,935.70)	0.00	0.00	(53,935.70)		
222-0000-360.00-00	MISCELLANEOUS REVENUE	(35,844.55)	0.00	8,050.65	(27,793.90)		ADJUST AR TO ACTUAL
222-0000-360.02-00	SALE OF SCRAP METAL	(17,291.41)	0.00	0.00	(17,291.41)		
222-0000-360-51-00	INSURANCE PROCEEDS	-	0.00	(19,011.00)	(19,011.00)		AR
222-0000-360.90-00	SETTLEMENT FEES	(1,628.69)	0.00	0.00	(1,628.69)		
222-0000-361.00-00	INTEREST ON INVESTMENTS	(3,061.52)	(970.22)	(49.63)	(4,081.37)		
222-0000-380.10-86	ENERGY REBATES	(18,722.00)	0.00	0.00	(18,722.00)		
222-0000-391.01-00	SALE OF FIXED ASSETS	(3,772.00)	0.00	0.00	(3,772.00)		
222-0000-396.00-00	REFUNDS	(24,802.72)	1,762.88	0.00	(23,039.84)		
222-0605-380.10-05	FUEL	-	-	(113.65)	(113.65)		AR
222-0605-380.10-11	PRINTING	(125,483.96)	31.50	0.00	(125,452.46)		
222-0605-380.10-35	LABOR CHARGES	(1,617,657.09)	28,930.40	0.00	(1,588,726.69)		
222-0605-380.10-45	CENTRAL STORES	(92,796.00)	-	0.00	(92,796.00)		
222-0605-380.10-46	RADIO SHOP	(59,993.45)	829.97	0.00	(59,163.48)		
222-0605-380.10-47	RADIO - OUTSIDE SOURCES	(176,675.96)	-	0.00	(176,675.96)		
222-0606-380.10-48	FIRE DEPT MAINTENANCE	(66,100.00)	3,125.02	(8,705.20)	(71,680.18)		
222-0612-380.10-51	CS OUTSIDE REIMBURSE	(917.40)	10.49	0.00	(906.91)		
222-0612-380.10-52	BUILDING MAINTENANCE	-	-	(150.93)	(150.93)		AR
222-0612-380.10-62	OFFICE MAX REBATE	(601.50)	0.00	0.00	(601.50)		
222-0617-380.10-56	ELECTRICITY ALLOCATION	(3,543,985.46)	0.00	0.00	(3,543,985.46)		
222-0617-380.10-57	NATURAL GAS ALLOCATION	(606,500.89)	0.00	0.00	(606,500.89)		
222-0618-380.10-35	LABOR CHARGES	(105,160.85)	0.00	0.00	(105,160.85)		
222-0618-380.10-46	RADIO SHOP	(10,011.07)	0.00	0.00	(10,011.07)		
	CONTRIBUTED CAPITAL	-	0.00	(16,017.00)	(16,017.00)	(7,066,411.94)	Per capital asset schedule. Receipt of asset not fully depreciated
Equipment Svcs							
222-0605-419.10-01	REGULAR	448,355.92	0.00	22,907.95	471,263.87		
222-0605-419.10-02	HOURLY	860,806.70	0.00	5,580.02	866,386.72		
222-0605-419.10-03	SEASONAL & INTERNS	4,853.50	0.00	16.99	4,870.49		
222-0605-419.10-04	EXTRA AND OVERTIME	26,931.92	0.00	175.73	27,107.65		
222-0605-419.10-09	PERMANENT PART TIME	13,204.11	0.00	100.66	13,304.77		
222-0605-419.10-13	CONTRACT ADDITIONAL PAY	15,431.34	0.00	257.51	15,688.85		
222-0605-419.10-14	PRODUCTION BONUS	-	0.00	557.12	557.12		
222-0605-419.11-01	FICA - REGULAR	101,485.61	0.00	961.09	102,446.70		
222-0605-419.11-04	PERF - REGULAR	151,428.54	0.00	1,389.61	152,818.15		
222-0605-419.11-07	UNEMPLOYMENT COMP	3,667.56	0.00	0.00	3,667.56		
222-0605-419.11-08	GROUP INSURANCE - HEALTH	274,443.46	0.00	0.00	274,443.46		
222-0605-419.11-09	GROUP INSURANCE - LIFE	3,441.00	0.00	0.00	3,441.00		
222-0605-419.11-11	TOOL ALLOWANCE	12,164.42	(138.66)	0.00	12,025.76		
222-0605-419.11-12	AUTO ALLOWANCE	800.00	0.00	0.00	800.00		
222-0605-419.11-24	CELL PHONE ALLOWANCE	1,201.00	0.00	0.00	1,201.00		
222-0605-419.11-99	OTHER FRINGE BENEFITS	1,200.00	0.00	0.00	1,200.00		
222-0605-419.21-02	PRINT SHOP	949.23	0.00	0.00	949.23		
222-0605-419.21-03	C.S.-OFFICE SUPPLIES	5,056.45	(1,531.23)	91.41	3,616.63		
222-0605-419.21-04	OTHER - OFFICE SUPPLIES	445.33	0.00	0.00	445.33		
222-0605-419.21-05	SMALL OFFICE EQUIPMENT	499.74	0.00	0.00	499.74		
222-0605-419.22-01	CENTRAL SERVICE GASOLINE	7,102.33	0.00	0.00	7,102.33		
222-0605-419.22-02	COMPRESSED GAS	1,276.07	(62.72)	73.78	1,287.13		
222-0605-419.22-05	UNIFORMS	8,865.61	(23.42)	253.84	9,096.03		

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222-0605-419.22-07	LANDSCAPING MATERIAL	500.00	0.00	0.00	500.00		
222-0605-419.22-12	REIMBURSED GASOLINE	425.32	(10.49)	183.44	598.27		
222-0605-419.22-20	C.S. - MEDICAL/SAFETY	666.79	0.00	0.00	666.79		
222-0605-419.22-21	C.S.-CLEANING SUPPLIES	3,051.45	0.00	0.00	3,051.45		
222-0605-419.23-01	BUILDING MATERIALS	23,887.70	(8,024.23)	0.00	15,863.47		
222-0605-419.23-10	REPAIR PARTS	7,509.68	(39,610.74)	0.00	(32,101.06)		
222-0605-419.23-12	REIMBURSED PARTS	(2,579.40)	(54,024.75)	57,174.98	570.83		
222-0605-419.23-20	SMALL TOOLS & EQUIPMENT	36,587.72	(1,542.32)	281.68	35,327.08		
222-0605-419.23-98	INVENTORY OVER & SHORT	(21,177.49)	0.00	0.00	(21,177.49)		
222-0605-419.23-99	OTHER REPAIR & MAINT. SUP	18,786.51	(1,041.27)	1,202.55	18,947.79		
222-0605-419.31-06	OTHER PROFESSIONAL SVCS	300.00	0.00	0.00	300.00		
222-0605-419.31-70	ADM FEE ALLOCATION	72,291.12	0.00	0.00	72,291.12		
222-0605-419.31-71	CENTRAL STORES ALLOCATION	4,320.00	0.00	0.00	4,320.00		
222-0605-419.32-02	POSTAGE	845.10	(18.76)	82.35	908.69		
222-0605-419.32-04	TELEPHONE & TELEGRAPH	6,250.62	(107.84)	95.32	6,238.10		
222-0605-419.32-23	TRAVEL - HOTEL	510.12	0.00	0.00	510.12		
222-0605-419.32-24	TRAVEL - MEALS	177.31	0.00	0.00	177.31		
222-0605-419.32-25	TRAVEL - OTHER	145.09	0.00	0.00	145.09		
222-0605-419.33-02	PUBLICATION LEGAL NOTICE	1,898.85	0.00	311.04	2,209.89		
222-0605-419.34-02	LIABILITY INSURANCE	30,552.00	0.00	0.00	30,552.00		
222-0605-419.35-01	ELECTRIC	21,787.32	0.00	0.00	21,787.32		
222-0605-419.35-02	NATURAL GAS	26,656.58	0.00	0.00	26,656.58		
222-0605-419.35-04	WATER	5,776.23	(860.55)	860.23	5,775.91		
222-0605-419.36-01	BUILDINGS	49,349.61	(389.00)	57.28	49,017.89		
222-0605-419.36-02	OFFICE EQUIPMENT	540.00	0.00	0.00	540.00		
222-0605-419.36-03	AUTOMOTIVE EQUIPMENT	8,200.04	0.00	28,418.89	36,618.93		Fuel inventory adjustment
222-0605-419.36-03	CAPITAL ASSET ADDITIONS	-	0.00	(32,262.00)	(32,262.00)		Per capital asset schedules
222-0605-419.36-04	COMPUTER EQUIPMENT	6,984.00	0.00	(17,813.68)	(10,829.68)		Parts and Supplies inventory adjustment
222-0605-419.36-06	RADIO EQUIPMENT	135.90	0.00	0.04	135.94		
222-0605-419.36-10	HAZARDOUS MAT'L REMOVAL	7,679.17	937.96	315.06	8,932.19		
222-0605-419.37-11	CAPITAL LEASE PRINCIPAL	788.31	0.00	0.00	788.31		
222-0605-419.37-12	CAPITAL LEASE INTEREST	51.45	0.00	0.00	51.45		
222-0605-419.39-70	EDUCATION & TRAINING	6,976.66	0.00	0.00	6,976.66		
222-0605-419.39-89	MISC. CHARGES & SERVICES	726.20	0.00	0.00	726.20		
222-0605-419.43-10	MATERIALS & EQUIPMENT	32,261.98	0.00	0.00	32,261.98	2,261,296.65	
Bldg Maintenance							
222-0606-419.10-01	REGULAR	82,681.09	0.00	0.00	82,681.09		
222-0606-419.10-02	HOURLY	31,765.88	0.00	0.00	31,765.88		
222-0606-419.10-04	EXTRA AND OVERTIME	115.59	0.00	0.00	115.59		
222-0606-419.11-01	FICA - REGULAR	8,349.03	0.00	0.00	8,349.03		
222-0606-419.11-04	PERF - REGULAR	12,830.95	0.00	0.00	12,830.95		
222-0606-419.11-07	UNEMPLOYMENT COMP	299.52	0.00	0.00	299.52		
222-0606-419.11-08	GROUP INSURANCE - HEALTH	22,204.55	0.00	0.00	22,204.55		
222-0606-419.11-09	GROUP INSURANCE - LIFE	372.00	0.00	0.00	372.00		
222-0606-419.11-11	TOOL ALLOWANCE	701.12	0.00	0.00	701.12		
222-0606-419.22-01	CENTRAL SERVICE GASOLINE	2,474.70	0.00	0.00	2,474.70		
222-0606-419.22-05	UNIFORMS	365.96	0.00	15.54	381.50		
222-0606-419.31-70	ADM FEE ALLOCATION	4,795.92	0.00	0.00	4,795.92		
222-0606-419.34-02	LIABILITY INSURANCE	552.00	0.00	0.00	552.00		
222-0606-419.36-03	AUTOMOTIVE EQUIPMENT	1,940.65	0.00	0.00	1,940.65	169,464.50	
Central Stores							
222-0612-419.10-01	REGULAR	55,783.53	0.00	0.00	55,783.53		
222-0612-419.11-01	FICA - REGULAR	4,192.42	0.00	0.00	4,192.42		
222-0612-419.11-04	PERF - REGULAR	6,252.53	0.00	0.00	6,252.53		
222-0612-419.11-07	UNEMPLOYMENT COMP	143.04	0.00	0.00	143.04		
222-0612-419.11-08	GROUP INSURANCE - HEALTH	13,927.46	0.00	0.00	13,927.46		

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222-0612-419.11-09	GROUP INSURANCE - LIFE	174.00	0.00	0.00	174.00		
222-0612-419.11-11	TOOL ALLOWANCE	99.00	0.00	0.00	99.00		
222-0612-419.21-03	C.S.-OFFICE SUPPLIES	1,011.58	(1,430.47)	0.00	(418.89)		
222-0612-419.21-98	INVENTORY OVER-SHORT	(159.52)	0.00	0.00	(159.52)		
222-0612-419.22-01	CENTRAL SERVICE GASOLINE	1,009.75	0.00	0.00	1,009.75		
222-0612-419.23-13	STORES OUTSIDE SUPPLIES	929.31	0.00	0.00	929.31		
222-0612-419.31-70	ADM FEE ALLOCATION	2,436.12	0.00	0.00	2,436.12		
222-0612-419.31-71	CENTRAL STORES ALLOCATION	264.00	0.00	0.00	264.00		
222-0612-419.32-02	POSTAGE	1.65	0.00	0.00	1.65		
222-0612-419.34-02	LIABILITY INSURANCE	228.00	0.00	0.00	228.00		
222-0612-419.36-03	AUTOMOTIVE EQUIPMENT	434.80	0.00	0.00	434.80	85,297.20	
Print Shop							
222-0613-419.10-01	REGULAR	49,464.83	0.00	0.00	49,464.83		
222-0613-419.11-01	FICA - REGULAR	3,417.76	0.00	0.00	3,417.76		
222-0613-419.11-04	PERF - REGULAR	5,540.24	0.00	0.00	5,540.24		
222-0613-419.11-07	UNEMPLOYMENT COMP	124.56	0.00	0.00	124.56		
222-0613-419.11-08	GROUP INSURANCE - HEALTH	12,743.04	0.00	0.00	12,743.04		
222-0613-419.11-09	GROUP INSURANCE - LIFE	150.00	0.00	0.00	150.00		
222-0613-419.21-03	C.S.-OFFICE SUPPLIES	18,807.98	0.00	0.00	18,807.98		
222-0613-419.23-20	SMALL TOOLS & EQUIPMENT	145.00	0.00	0.00	145.00		
222-0613-419.31-70	ADM FEE ALLOCATION	3,559.80	0.00	0.00	3,559.80		
222-0613-419.33-01	OUTSIDE PRINTING SERVICES	138.00	0.00	0.00	138.00		
222-0613-419.34-02	LIABILITY INSURANCE	252.00	0.00	0.00	252.00		
222-0613-419.36-02	OFFICE EQUIPMENT	13,151.47	(1,170.06)	0.00	11,981.41		
222-0613-419.37-11	CAPITAL LEASE PRINCIPAL	5,112.51	0.00	(5,112.51)	0.00		
222-0613-419.37-12	CAPITAL LEASE INTEREST	542.85	0.00	77.01	619.86		
222-0613-419.39-70	EDUCATION & TRAINING	750.00	0.00	0.00	750.00	107,694.48	
Radio Shop							
222-0614-419.10-01	REGULAR	147,061.40	0.00	0.00	147,061.40		
222-0614-419.10-04	EXTRA AND OVERTIME	34.39	0.00	0.00	34.39		
222-0614-419.11-01	FICA - REGULAR	10,755.25	0.00	0.00	10,755.25		
222-0614-419.11-04	PERF - REGULAR	16,474.58	0.00	0.00	16,474.58		
222-0614-419.11-07	UNEMPLOYMENT COMP	374.04	0.00	0.00	374.04		
222-0614-419.11-08	GROUP INSURANCE - HEALTH	21,948.96	0.00	0.00	21,948.96		
222-0614-419.11-09	GROUP INSURANCE - LIFE	240.00	0.00	0.00	240.00		
222-0614-419.21-03	C.S.-OFFICE SUPPLIES	353.00	0.00	0.00	353.00		
222-0614-419.22-01	CENTRAL SERVICE GASOLINE	79.72	0.00	0.00	79.72		
222-0614-419.23-12	REIMBURSED PARTS	25,445.12	(3,725.68)	0.00	21,719.44		
222-0614-419.23-20	SMALL TOOLS & EQUIPMENT	1,999.42	(862.68)	0.00	1,136.74		
222-0614-419.23-99	OTHER REPAIR & MAINT. SUP	836.83	(12.30)	47.04	871.57		
222-0614-419.31-70	ADM FEE ALLOCATION	6,560.40	(300.00)	0.00	6,260.40		
222-0614-419.31-71	CENTRAL STORES ALLOCATION	12.00	0.00	0.00	12.00		
222-0614-419.32-22	TRAVEL - AIRFARE	748.13	0.00	0.00	748.13		
222-0614-419.32-23	TRAVEL - HOTEL	290.70	0.00	0.00	290.70		
222-0614-419.32-24	TRAVEL - MEALS	41.12	0.00	0.00	41.12		
222-0614-419.32-25	TRAVEL - OTHER	42.93	0.00	0.00	42.93		
222-0614-419.34-02	LIABILITY INSURANCE	420.00	0.00	0.00	420.00		
222-0614-419.36-03	AUTOMOTIVE EQUIPMENT	354.60	0.00	0.00	354.60		
222-0614-419.36-04	COMPUTER EQUIPMENT	1,104.00	0.00	0.00	1,104.00		
222-0614-419.36-05	OTHER EQUIPMENT	5,133.45	0.00	12,818.80	17,952.25		
222-0614-419.36-08	OUTSIDE REPAIRS - CITY	2,027.37	0.00	0.00	2,027.37		
222-0614-419.39-70	EDUCATION & TRAINING	4,268.00	0.00	0.00	4,268.00	254,570.59	
Sustainability							
222-0616-419.10-01	REGULAR	110,945.71	0.00	0.00	110,945.71		
222-0616-419.10-03	SEASONAL & INTERNS	2,445.30	0.00	0.00	2,445.30		
222-0616-419.10-10	HIRING BONUS	3,000.00	0.00	0.00	3,000.00		

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222-0616-419.11-01	FICA - REGULAR	8,717.03	0.00	0.00	8,717.03			
222-0616-419.11-04	PERF - REGULAR	12,292.67	0.00	0.00	12,292.67			
222-0616-419.11-07	UNEMPLOYMENT COMP	341.52	0.00	0.00	341.52			
222-0616-419.11-08	GROUP INSURANCE - HEALTH	12,775.79	0.00	0.00	12,775.79			
222-0616-419.11-09	GROUP INSURANCE - LIFE	155.00	0.52	0.00	155.52			
222-0616-419.11-24	CELL PHONE ALLOWANCE	1,155.00	0.00	0.00	1,155.00			
222-0616-419.21-02	PRINT SHOP	110.12	0.00	0.00	110.12			
222-0616-419.21-04	OTHER - OFFICE SUPPLIES	259.73	0.00	0.00	259.73			
222-0616-419.31-01	LEGAL	3,005.50	0.00	0.00	3,005.50			
222-0616-419.31-06	OTHER PROFESSIONAL SVCS	22,593.32	(1,340.00)	0.00	21,253.32			
222-0616-419.31-70	ADM FEE ALLOCATION	7,997.64	0.00	0.00	7,997.64			
222-0616-419.31-71	CENTRAL STORES ALLOCATION	12.00	0.00	0.00	12.00			
222-0616-419.32-21	TRAVEL - MILEAGE	110.88	0.00	0.00	110.88			
222-0616-419.32-22	TRAVEL - AIRFARE	536.50	0.00	0.00	536.50			
222-0616-419.32-23	TRAVEL - HOTEL	272.02	0.00	0.00	272.02			
222-0616-419.32-24	TRAVEL - MEALS	80.94	0.00	0.00	80.94			
222-0616-419.32-25	TRAVEL - OTHER	328.45	0.00	0.00	328.45			
222-0616-419.33-03	PROMOTIONAL	207.68	(195.00)	0.00	12.68			
222-0616-419.34-02	LIABILITY INSURANCE	324.00	0.00	0.00	324.00			
222-0616-419.36-01	BUILDINGS	5,414.00	0.00	0.00	5,414.00			
222-0616-419.36-04	COMPUTER EQUIPMENT	1,104.00	0.00	0.00	1,104.00			
222-0616-419.36-05	OTHER EQUIPMENT	8,700.27	0.00	0.00	8,700.27			
222-0616-419.39-70	EDUCATION & TRAINING	1,630.00	(400.00)	25.00	1,255.00			
222-0616-419.39-89	MISC. CHARGES & SERVICES	1,346.62	0.00	(868.83)	477.79	203,083.38	ADJ TO AGREE PRINCIPAL AND INTEREST	
Utilities								
222-0617-419.35-01	ELECTRIC	3,343,459.07	(422,852.04)	292,836.04	3,213,443.07			
222-0617-419.35-02	NATURAL GAS	572,170.65	(91,713.36)	86,189.32	566,646.61	3,780,089.68		
Other								
222-0000-419.45-00	DEPRECIATION	-	0.00	111,887.00	111,887.00			
222-0000-419.46-00	LOSS ON DISPOSAL	-	0.00	12,841.00	12,841.00	124,728.00	Per capital asset summary	
222 Central Services		0.00	0.00	(0.00)	0.00	-		
FUND 226 LIABILITY INS. PREM. RES. - completed 3/31/15								
226-0000-101.00-00	CASH	1,315,882.89	0.00	0.00	1,315,882.89			
226-0000-103.00-00	INVESTMENTS	4,358,097.66	0.00	0.00	4,358,097.66			
226-0000-113.00-00	MACHINERY & EQUIPMENT	-	54,913.48	(6,562.00)	48,351.48		PER CAPITAL ASSET SCHEDULE	
226-0000-114.00-00	ACCUMULATED DEPRECIATION	-	(13,927.00)	(9,055.00)	(22,982.00)		PER CAPITAL ASSET SCHEDULE	
226-0000-116.00-00	INTEREST REC -INVESTMENTS	6,093.36	0.00	254.94	6,348.30			
226-0000-112.00-00	PREPAID INSURANCE	-	0.00	205,061.02	205,061.02		Prepaid insurance - Gibson - Per Prepaid Schedule	
226-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(17,014.05)	(17,014.05)		AP	
226-0000-227.10-01	ACCRUED COMPENSATED ABSENCES	-	(12,007.14)	(3,245.43)	(15,252.57)		Vacation/Comp accrual	
226-0000-227.10-00	ACCRUED PAYROLL	-	(5,868.70)	(2,083.60)	(7,952.30)			
226-0000-230.00-00	WORK COMP CLAIMS	-	(68,683.90)	(158,986.10)	(227,670.00)		Per IBNR report from JWF	
226-0000-230.00-00	PROPERTY/LIABILITY CLAIMS LIABILITY	-	(2,722,450.00)	(989,195.09)	(3,711,645.09)	1,931,225.34	Per schedule provided by legal department	
226-0000-243.00-00	ENCUMBRANCES	669.00	0.00	0.00	669.00			
226-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(669.00)	0.00	0.00	(669.00)			
226-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(126,271.25)	0.00	0.00	(126,271.25)			
226-0000-270.00-00	CONTRIBUTED CAPITAL	(2,784.00)	0.00	0.00	(2,784.00)			
226-0000-271.00-00	FUND BALANCE	(5,056,442.12)	2,775,905.37	0.00	(2,280,536.75)	(2,409,592.00)	Per 12/31/13 CAFR	
226-0000-340.01-00	GENERAL FUND	(1,596,756.00)	0.00	0.00	(1,596,756.00)			
226-0000-340.02-00	PARK MAINTENANCE FUND	(225,696.00)	0.00	0.00	(225,696.00)			
226-0000-340.03-00	MVH FUND	(165,708.00)	0.00	0.00	(165,708.00)			
226-0000-340.04-00	PARKING GARAGE FUND	(7,560.00)	0.00	0.00	(7,560.00)			
226-0000-340.05-00	CENTURY CENTER FUND	(37,835.04)	0.00	0.00	(37,835.04)			
226-0000-340.06-00	SOLID WASTE FUND	(183,708.00)	0.00	0.00	(183,708.00)			
226-0000-340.07-00	WATER DEPT	(170,652.00)	0.00	0.00	(170,652.00)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
226-0000-340.08-00	WASTE WATER DEPT	(318,960.00)	0.00	0.00	(318,960.00)			
226-0000-340.09-00	SEWER DEPT	(240.00)	0.00	0.00	(240.00)			
226-0000-340.11-00	ECONOMIC DEVELOPMENT	(44,892.00)	0.00	0.00	(44,892.00)			
226-0000-340.12-00	BUILDING DEPARTMENT	(61,824.00)	0.00	0.00	(61,824.00)			
226-0000-340.13-00	CENTRAL SERVICES	(32,328.00)	0.00	0.00	(32,328.00)			
226-0000-340.14-00	HALL OF FAME	(6,312.00)	0.00	0.00	(6,312.00)			
226-0000-340.16-00	COIT - STUDEBAKER MUSEUM	(6,852.00)	0.00	0.00	(6,852.00)			
226-0000-340.26-00	MINOR FUNDS	(396.00)	0.00	0.00	(396.00)			
226-0000-360.00-00	MISCELLANEOUS REVENUE	(37,048.37)	0.00	0.00	(37,048.37)			
226-0000-361.00-00	INTEREST ON INVESTMENTS	(14,432.92)	(3,356.62)	(254.94)	(18,044.48)		IR	
226-0000-380.10-99	MISC. REIMBURSEMENTS	(125,014.18)	0.00	0.00	(125,014.18)	(3,039,826.07)		
SAFETY/RISK MANAGEMENT/ADMINISTRATIVE								
226-0403-645.10-01	REGULAR	131,414.19	0.00	5,329.03	136,743.22		Payroll and Vac/comp accrual	
226-0403-645.10-04	EXTRA AND OVERTIME	485.39	0.00	0.00	485.39			
226-0403-645.11-01	FICA - REGULAR	9,733.39	0.00	0.00	9,733.39			
226-0403-645.11-04	PERF - REGULAR	14,772.53	0.00	0.00	14,772.53			
226-0403-645.11-08	GROUP INSURANCE - HEALTH	21,662.44	0.00	0.00	21,662.44			
226-0403-645.11-09	GROUP INSURANCE - LIFE	360.00	0.00	0.00	360.00			
226-0403-645.11-24	CELL PHONE ALLOWANCE	1,080.00	0.00	0.00	1,080.00			
226-0403-645.21-02	PRINT SHOP	2,833.70	0.00	0.00	2,833.70			
226-0403-645.21-03	C.S. - OFFICE SUPPLIES	58.56	0.00	0.00	58.56			
226-0403-645.21-04	OTHER - OFFICE SUPPLIES	1,557.94	0.00	41.31	1,599.25		AP	
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	1,231.81	0.00	591.62	1,823.43		AP	
226-0403-645.22-01	CENTRAL SERVICE GASOLINE	743.84	0.00	0.00	743.84			
226-0403-645.22-24	OTHER OPERATING SUPPLIES	10,766.05	(362.80)	3,081.39	13,484.64		AP	
226-0403-645.32-02	POSTAGE	51.33	0.00	0.00	51.33			
226-0403-645.32-04	TELEPHONE	1,289.89	(29.99)	29.99	1,289.89		AP	
226-0403-645.32-21	TRAVEL - MILEAGE	134.40	0.00	0.00	134.40			
226-0403-645.32-23	TRAVEL - HOTEL	2,736.71	0.00	0.00	2,736.71			
226-0403-645.32-24	TRAVEL - MEALS	441.25	(39.92)	0.00	401.33			
226-0403-645.32-25	TRAVEL - OTHER	303.48	(26.59)	0.00	276.89			
226-0403-645.36-03	AUTOMOTIVE EQUIPMENT	532.66	0.00	0.00	532.66			
226-0403-645.36-04	COMPUTER EQUIPMENT	1,104.00	0.00	0.00	1,104.00			
226-0403-645.39-10	SUBSCRIPTIONS	20.00	0.00	0.00	20.00			
226-0403-645.39-11	DUES	405.00	0.00	0.00	405.00			
226-0403-645.39-70	EDUCATION & TRAINING	11,333.02	0.00	500.00	11,833.02		AP	
226-0403-645.39-89	MISC CHARGES & SERVICES	1,202.35	(59.85)	114.40	1,256.90		AP	
226-0403-645.43-02	MOTOR EQUIPMENT	3,555.00	0.00	0.00	3,555.00	228,977.52		
LIABILITY COVERAGE								
226-0412-645.31-70	ADM FEE ALLOCATION	78,810.84	0.00	0.00	78,810.84			
226-0412-672.39-01	REFUNDS, AWARDS, IMDEMNITIES	833,521.57	0.00	991,148.61	1,824,670.18		AP (\$1,953.52); Adj for Liability (\$989,195.09)	
226-0412-672.39-11	OTHER CONTRACTUALS	5,665.78	0.00	0.00	5,665.78	1,909,146.80		
BUSINESS INSURANCE								
226-0417-672.31-06	OTHER PROFESSIONAL SERV	82,000.00	0.00	0.00	82,000.00			
226-0417-672.34-02	LIABILITY	456,549.12	0.00	(205,061.02)	251,488.10	333,488.10	Prepaid insurance per schedule; not recorded in prior years (7/1-6/30 renewal)	
WORKER'S COMPENSATION								
226-0418-671.31-07	WORK. CMP THIRD PTY AD FEE	50,000.00	0.00	0.00	50,000.00			
226-0418-671.34-01	WORKMEN'S COMP	182,523.26	0.00	1,915.54	184,438.80		AP	
226-0418-671.34-02	LIABILITY	116,315.00	0.00	0.00	116,315.00			
226-0418-671.34-20	WORKERS COMP/POLICE FIRE	321,568.17	0.00	390.38	321,958.55		AP	
226-0418-671.34-29	W.C. POLICE/FIRE TERM CLM	131,073.10	0.00	0.00	131,073.10			
226-0418-671.39-12	PHYSICAL EXAMINATIONS	24,090.50	(3,686.00)	2,355.00	22,759.50		AP	
226-0418-671.39-80	CITY DRUG PROGRAM	39,711.70	(320.34)	6,040.90	45,432.26		AP	
226-0412-672.39-01	CLAIMS ACCRUAL ADJUSTMENT	-	0.00	158,986.10	158,986.10	1,030,963.31	Workers' Comp IBNR Adjustment	
OTHER								
226-0403-645.43-02	TRANSFER OF CAPITAL ASSET	-	0.00	5,947.00	5,947.00		COST \$6,562 LESS A/D \$615 TRANS OUT	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014							Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes		
226-0000-645.45-00	DEPRECIATION	-	0.00	9,670.00	9,670.00	15,617.00	PER CAPITAL ASSET SCHEDULE		
226 Liability Insurance		(0.00)	(0.00)	0.00	0.00	(0.00)			
FUND 227 LOSS RECOVERY FUND - completed 3/18/15									
227-0000-101.00-00	CASH	1,358,467.59	0.00	0.00	1,358,467.59				
227-0000-103.00-00	INVESTMENTS	4,499,134.72	0.00	0.00	4,499,134.72				
227-0000-116.00-00	INTEREST REC -INVESTMENTS	6,290.55	0.00	262.08	6,552.63		IR		
227-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(213,034.63)	(213,034.63)		AP		
227-0000-202.00-00	RETAINAGE AP	-	0.00	(29,562.00)	(29,562.00)	5,621,558.31	RETAINAGE AP SCHEDULE		
227-0000-243.00-00	ENCUMBRANCES	4,187,243.32	0.00	0.00	4,187,243.32				
227-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(4,187,243.32)	0.00	0.00	(4,187,243.32)				
227-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,249,034.62)	0.00	0.00	(1,249,034.62)				
227-0000-271.00-00	FUND BALANCE	(6,686,998.05)	17,105.31	0.00	(6,669,892.74)	(7,918,927.36)	Per 12/31/13 CAFR		
227-0000-361.00-00	INTEREST ON INVESTMENTS	(22,331.42)	(5,146.94)	(262.08)	(27,740.44)	(27,740.44)	IR		
227-0401-415.31-01	LEGAL SERVICES	72,605.91	(6,804.50)	0.00	65,801.41				
227-0401-415.31-06	OTHER PROFESSIONAL SVCS	30,013.94	(4,266.37)	0.00	25,747.57				
227-0602-431.42-03	STREETS AND ALLEYS	60,548.36	0.00	34,550.00	95,098.36		AP		
227-0631-793.31-06	OTHER PROFESSIONAL SERV	305,318.82	0.00	45,180.33	350,499.15		AP		
227-0640-601.39-55	RECYCLING	121,200.00	0.00	0.00	121,200.00				
227-0640-601.46-02	WELL INSTALLATION	149,420.00	0.00	0.00	149,420.00				
227-1001-460.31-06	OTHER PROF SERVICES	139,400.00	0.00	92,400.00	231,800.00		AP		
227-1201-415.31-01	LEGAL SERVICES	887.50	0.00	0.00	887.50				
227-1201-415.39-89	MISC CHARGES & SERVICES	1,215,076.70	(887.50)	70,466.30	1,284,655.50	2,325,109.49	RETAINAGE AP SCHEDULE & AP		
227 Loss Recovery Fund		-	0.00	-	(0.00)	0.00			
FUND 244 EMERGENCY TELEPHONE SYSTEM - completed 3/18/15									
244-0000-101.00-00	CASH	7,795.88	0.00	0.00	7,795.88				
244-0000-103.00-00	INVESTMENTS	25,819.33	0.00	0.00	25,819.33				
244-0000-116.00-00	INTEREST REC -INVESTMENTS	36.10	0.00	0.00	36.10				
244-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(13,767.93)	(13,767.93)	19,883.38	Accrued Payroll		
244-0000-271.00-00	FUND BALANCE	-	(215,000.00)	0.00	(215,000.00)	(215,000.00)	Per 12/31/13 CAFR		
244-0802-334.02-01	STATE 911 SERVICE REVENUE	(215,000.00)	215,000.00	0.00	0.00				
244-0802-361.00-00	INTEREST ON INVESTMENTS	19.43	0.00	0.00	19.43	19.43			
244-0802-423.10-01	REGULAR	114,321.70	0.00	11,197.30	125,519.00		Accrued Payroll		
244-0802-423.10-04	EXTRA AND OVERTIME	17,701.03	0.00	390.25	18,091.28		Accrued Payroll		
244-0802-423.11-01	FICA - REGULAR	9,970.32	0.00	882.58	10,852.90		Accrued Payroll		
244-0802-423.11-04	PERF - REGULAR	14,786.55	0.00	1,297.80	16,084.35		Accrued Payroll		
244-0802-423.11-08	GROUP INSURANCE - HEALTH	24,259.66	0.00	0.00	24,259.66				
244-0802-423.11-09	GROUP INSURANCE - LIFE	290.00	0.00	0.00	290.00	195,097.19			
244 Emergency Phone System		(0.00)	-	(0.00)	(0.00)	0.00			
FUND 249 PUBLIC SAFETY - LOIT FUND - completed 3/18/15									
249-0000-101.00-00	CASH	299,598.54	0.00	0.00	299,598.54				
249-0000-103.00-00	INVESTMENTS	992,246.14	0.00	0.00	992,246.14				
249-0000-116.00-00	INTEREST REC -INVESTMENTS	1,387.33	0.00	59.30	1,446.63				
249-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(284,727.86)	(284,727.86)	1,008,563.45	Accrued payroll		
249-0000-271.00-00	FUND BALANCE	(2,032,194.08)	236,975.78	0.00	(1,795,218.30)	(1,795,218.30)	Per 12/31/13 CAFR		
249-0000-316.00-00	COUNTY OPTION INC. TAX	(6,380,029.20)	0.00	0.00	(6,380,029.20)				
249-0000-361.00-00	INTEREST ON INVESTMENTS	(4,421.19)	(1,330.34)	(59.30)	(5,810.83)	(6,385,840.03)			
249-0805-421.10-01	REGULAR	2,439,806.22	(89,884.30)	109,024.15	2,458,946.07		Accrued Payroll		
249-0805-421.10-04	EXTRA AND OVERTIME	362,407.75	(10,694.20)	14,747.04	366,460.59		Accrued Payroll		
249-0805-421.10-06	SPECIAL PAYS	141,032.93	(3,881.26)	5,090.29	142,241.96		Accrued Payroll		
249-0805-421.10-12	CRITICAL DUTY DAYS	16,069.50	0.00	2,092.50	18,162.00		Accrued Payroll		
249-0805-421.11-03	FICA - POLICE	43,719.76	(1,510.15)	1,858.69	44,068.30		Accrued Payroll		
249-0805-421.11-06	PERF - POLICE	498,061.44	(19,796.48)	21,921.22	500,186.18		Accrued Payroll		

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
249-0805-421.11-07	UNEMPLOYMENT COMP	2,499.96	0.00	0.00	2,499.96			
249-0805-421.11-08	GROUP INSURANCE - HEALTH	414,324.05	0.00	0.00	414,324.05			
249-0805-421.11-09	GROUP INSURANCE - LIFE	5,520.00	0.00	0.00	5,520.00			
249-0805-421.11-10	CLOTHING ALLOWANCE	65,653.85	0.00	0.00	65,653.85			
249-0905-422.10-01	REGULAR	1,773,795.00	(75,115.61)	98,774.19	1,797,453.58		Accrued Payroll	
249-0905-422.10-04	EXTRA AND OVERTIME	276,100.00	(8,996.61)	5,047.28	272,150.67		Accrued Payroll	
249-0905-422.10-06	SPECIAL PAYS	9,495.00	(115.39)	163.50	9,543.11		Accrued Payroll	
249-0905-422.10-07	FLSA	25,641.00	(2,146.80)	362.71	23,856.91		Accrued Payroll	
249-0905-422.10-11	WORKING OUT OF CLASSIFICATION	8,495.00	(350.68)	509.79	8,654.11		Accrued Payroll	
249-0905-422.10-12	CRITICAL DUTY DAYS	53,763.00	(1,390.80)	3,099.10	55,471.30		Accrued Payroll	
249-0905-422.10-13	NEO-NATAL	18,995.00	(938.75)	1,128.13	19,184.38		Accrued Payroll	
249-0905-422.10-14	FIRE PRO PAY	101,935.00	(2,474.96)	0.00	99,460.04		Accrued Payroll	
249-0905-422.11-02	FICA - FIRE	32,885.00	(1,287.45)	1,544.12	33,141.67		Accrued Payroll	
249-0905-422.11-05	PERF - FIRE	409,479.00	(17,062.00)	19,365.15	411,782.15		Accrued Payroll	
249-0905-422.11-07	UNEMPLOYMENT COMP	3,745.00	0.00	0.00	3,745.00			
249-0905-422.11-08	GROUP INSURANCE - HEALTH	343,819.00	0.00	0.00	343,819.00			
249-0905-422.11-09	GROUP INSURANCE - LIFE	4,555.00	0.00	0.00	4,555.00			
249-0905-422.11-10	CLOTHING ALLOWANCE	35,145.00	0.00	0.00	35,145.00			
249-0905-422.11-15	MEDICAL, SURGICAL, DENTAL	23,175.00	0.00	0.00	23,175.00			
249-0905-422.11-99	OTHER FRINGE BENEFITS	13,295.00	0.00	0.00	13,295.00	7,172,494.88		
249 Public Safety LOIT		(0.00)	0.00	0.00	(0.00)	0.00		
FUND 251 LOCAL ROADS & STREETS - completed 3/18/15								
251-0000-101.00-00	CASH	566,296.59	0.00	0.00	566,296.59			
251-0000-103.00-00	INVESTMENTS	1,875,528.49	0.00	0.00	1,875,528.49			
251-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	0.00	0.00			
251-0000-115.10-01	INTERGOVERNMENTAL RECEIVABLE	-	0.00	85,627.65	85,627.65		AR	
251-0000-116.00-00	INTEREST REC -INVESTMENTS	2,622.31	0.00	106.97	2,729.28		IR	
251-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(9,007.44)	(9,007.44)	2,521,174.57	AP	
251-0000-243.00-00	ENCUMBRANCES	333,720.52	0.00	0.00	333,720.52			
251-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(333,720.52)	0.00	0.00	(333,720.52)			
251-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(11,532,020.87)	0.00	0.00	(11,532,020.87)			
251-0000-271.00-00	FUND BALANCE	9,590,646.16	(54,118.44)	0.00	9,536,527.72	(1,995,493.15)	Per 12/31/13 CAFR	
251-0000-335.08-00	GASOLINE TAX-L. RDS. & ST	(1,017,383.14)	86,899.91	(85,627.65)	(1,016,110.88)		AR	
251-0000-360.51-00	INSURANCE REIMBURSEMENT	(3,189.98)	(1,259.55)	0.00	(4,449.53)			
251-0000-361.00-00	INTEREST ON INVESTMENTS	(6,173.70)	0.00	(106.97)	(6,280.67)		IR	
251-0608-380.10-99	MISC. REIMBURSEMENTS	(33,801.07)	0.00	0.00	(33,801.07)	(1,060,642.15)		
251-0608-431.23-02	STREET MATERIAL	471,771.48	0.00	0.00	471,771.48			
251-0608-431.42-67	TRAFFIC DEVICES/INSTALL.	16,821.25	0.00	0.00	16,821.25			
251-0608-431.42-96	MAJOR PROJECTS	68,882.48	(31,521.92)	9,007.44	46,368.00	534,960.73		
251 Local Roads & Streets		0.00	-	-	0.00	0.00		
FUND 252 EXCESS WELFARE DISTRIBUTION - completed 3/18/15								
252-0000-101.00-00	CASH	1.78	0.00	0.00	1.78			
252-0000-103.00-00	INVESTMENTS	5.93	0.00	0.00	5.93			
252-0000-116.00-00	INTEREST REC -INVESTMENTS	0.01	0.00	0.05	0.06	7.77	IR	
252-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,613,635.94)	0.00	0.00	(1,613,635.94)			
252-0000-271.00-00	FUND BALANCE	1,612,486.13	0.75	0.00	1,612,486.88	(1,149.06)	Per 12/31/13 CAFR	
252-0000-361.00-00	INTEREST ON INVESTMENTS	(3.91)	(0.75)	(0.05)	(4.71)		IR	
252-0801-421.22-24	OTHER OPERATING SUPPLIES	1,146.00	0.00	0.00	1,146.00	1,146.00		
252 Excess Welfare Distribution		(0.00)	-	-	(0.00)	(0.00)		
FUND 258 HUMAN RIGHTS FEDERAL - completed 3/18/15								
258-0000-101.00-00	CASH	105,755.81	0.00	0.00	105,755.81			
258-0000-103.00-00	INVESTMENTS	404,032.64	0.00	0.00	404,032.64			

City of South Bend, Indiana
 Conversion Worksheets - Civil City and TIF
 December 31, 2014

Interfund Advances
 Interfund Transfer
 Interfund AR/AP

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
258-0000-111.00-00	CASH WITH FISCAL AGENT	19,974.07	0.00	0.00	19,974.07		HUMAN RIGHTS SCHOLARSHIP ACCOUNT
258-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	1,667.00	1,667.00		AR
258-0000-116.00-00	INTEREST REC -INVESTMENTS	489.72	0.00	19.32	509.04		IR
258-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(11,769.25)	(11,769.25)		AP
258-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(4,375.72)	(4,375.72)	515,793.59	
258-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(33,565.05)	0.00	0.00	(33,565.05)		
258-0000-271.00-00	FUND BALANCE	(433,209.92)	10,278.30	0.00	(422,931.62)	(456,496.67)	Per 12/31/13 CAFR
258-0000-380.10-99	MISC. REIMBURSEMENTS	(365.68)	0.00	0.00	(365.68)		
258-1008-331.01-01	EEOC GRANT	(52,050.00)	0.00	0.00	(52,050.00)		
258-1008-361.00-00	INTEREST ON INVESTMENTS	(587.70)	(313.11)	(9.66)	(910.47)		IR
258-1008-380.10-16	TRAVEL REIMBURSEMENTS	(1,600.00)	0.00	0.00	(1,600.00)		
258-1008-380.10-99	MISC. REIMBURSEMENTS	(156.73)	0.00	0.00	(156.73)		
258-1009-331.01-02	FHAP CONTRACT	(70,400.00)	0.00	0.00	(70,400.00)		
258-1009-331.01-03	CDBG	(13,333.00)	0.00	(1,667.00)	(15,000.00)		AR
258-1009-361.00-00	INTEREST ON INVESTMENTS	(891.88)	10.86	(9.66)	(890.68)		IR
258-1009-380.10-99	MISC. REIMBURSEMENTS	(83,311.82)	0.00	0.00	(83,311.82)		
258-1040-331.01-00	GENERAL GOVERNMENT	(50,000.00)	0.00	0.00	(50,000.00)	(274,685.38)	
258-1008-415.10-01	REGULAR SALARIES	37,646.34	(1,377.42)	1,451.35	37,720.27		
258-1008-415.11-01	FICA - REGULAR	2,771.49	(100.86)	105.88	2,776.51		
258-1008-415.11-04	PERF - REGULAR	4,216.36	(154.27)	162.55	4,224.64		
258-1008-415.11-07	UNEMPLOYMENT COMP	94.56	0.00	0.00	94.56		
258-1008-415.11-08	GROUP INSURANCE - HEALTH	10,194.48	0.00	0.00	10,194.48		
258-1008-415.11-09	GROUP INSURANCE - LIFE	120.00	0.00	0.00	120.00		
258-1008-415.21-04	OTHER - OFFICE SUPPLIES	1,887.53	0.00	0.00	1,887.53		
258-1008-415.31-06	OTHER PROFESSIONAL SVCS	20,000.50	(769.25)	769.25	20,000.50		AP
258-1008-415.32-21	TRAVEL - MILEAGE	293.40	0.00	0.00	293.40		
258-1008-415.32-22	TRAVEL - AIRFARE	1,486.00	0.00	0.00	1,486.00		
258-1008-415.32-23	TRAVEL - HOTEL	3,979.92	(222.30)	0.00	3,757.62		
258-1008-415.32-24	TRAVEL - MEALS	636.77	0.00	0.00	636.77		
258-1008-415.32-25	TRAVEL - OTHER	353.00	0.00	0.00	353.00		
258-1008-415.39-10	SUBSCRIPTIONS	3,014.00	0.00	0.00	3,014.00		
258-1008-415.39-70	EDUCATION & TRAINING	956.00	0.00	0.00	956.00		
258-1008-415.39-89	MISC CHARGES & SERVICES	289.88	(135.23)	0.00	154.65		
258-1009-415.10-01	REGULAR SALARIES	44,402.85	(1,675.85)	2,229.26	44,956.26		
258-1009-415.11-01	FICA - REGULAR	3,516.21	(133.17)	177.01	3,560.05		
258-1009-415.11-04	PERF - REGULAR	4,973.19	(187.70)	249.67	5,035.16		
258-1009-415.11-07	UNEMPLOYMENT COMP	111.48	0.00	0.00	111.48		
258-1009-415.11-08	GROUP INSURANCE - HEALTH	1,650.48	0.00	0.00	1,650.48		
258-1009-415.11-09	GROUP INSURANCE - LIFE	120.00	0.00	0.00	120.00		
258-1009-415.21-04	OTHER - OFFICE SUPPLIES	13.90	0.00	0.00	13.90		
258-1009-415.32-21	TRAVEL - MILEAGE	252.60	0.00	0.00	252.60		
258-1009-415.32-22	TRAVEL - AIRFARE	552.00	0.00	0.00	552.00		
258-1009-415.32-23	TRAVEL - HOTEL	769.44	0.00	0.00	769.44		
258-1009-415.32-24	TRAVEL - MEALS	161.22	0.00	0.00	161.22		
258-1009-415.32-25	TRAVEL - OTHER	34.68	0.00	0.00	34.68		
258-1009-415.33-03	PROMOTIONAL	7,157.00	0.00	0.00	7,157.00		
258-1009-415.39-10	SUBSCRIPTIONS	400.00	0.00	0.00	400.00		
258-1009-415.39-63	SCHOLARSHIPS PAID	2,000.00	0.00	0.00	2,000.00		
258-1009-415.39-70	EDUCATION & TRAINING	425.00	0.00	0.00	425.00		
258-1009-415.39-89	MISC CHARGES & SERVICES	1,406.98	0.00	0.00	1,406.98		
258-1040-415.31-06	OTHER PROFESSIONAL SVCS	25,000.00	0.00	10,000.00	35,000.00		AP
258-1040-415.33-01	OUTSIDE PRINTING SERVICES	2,237.26	0.00	0.00	2,237.26		
258-1040-415.39-70	EDUCATION & TRAINING	541.84	0.00	0.00	541.84		
258-1090-415.31-06	OTHER PROFESSIONAL SVCS	6,455.00	(1,020.00)	0.00	5,435.00		
258-1090-415.33-01	OUTSIDE PRINTING SERVICES	8,596.30	0.00	1,000.00	9,596.30		AP

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014							Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes		
258-1090-415.33-03	PROMOTIONAL	6,200.00	(4,200.00)	0.00	2,000.00				
258-1090-415.39-70	EDUCATION & TRAINING	1,213.08	0.00	0.00	1,213.08				
258-1090-415.39-89	MISC CHARGES & SERVICES	3,088.80	0.00	0.00	3,088.80	215,388.46			
258 Human Rights - Federal		0.00	0.00	(0.00)	0.00	0.00			
FUND 271 EAST RACE WATERWAY - completed 3/18/15									
271-0000-101.00-00	CASH	1,230.68	0.00	0.00	1,230.68				
271-0000-103.00-00	INVESTMENTS	4,075.91	0.00	0.00	4,075.91				
271-0000-116.00-00	INTEREST REC -INVESTMENTS	5.70	0.00	0.23	5.93	5,312.52	IR		
271-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(11,490.43)	0.00	0.00	(11,490.43)				
271-0000-271.00-00	FUND BALANCE	(2,881.84)	9.33	0.00	(2,872.51)	(14,362.94)	Per 12/31/13 CAFR		
271-0000-361.00-00	INTEREST ON INVESTMENTS	(31.62)	(9.33)	(0.23)	(41.18)	(41.18)	IR		
271-1101-452.22-24	OPERATION/MAINT. SUPPLIES	9,091.60	0.00	0.00	9,091.60	9,091.60			
271 East Race Waterway		-	-	-	-	0.00			
FUND 273 MORRIS & PALAIS MARKETING - completed 3/18/15									
273-0000-101.00-00	CASH	6,188.63	0.00	0.00	6,188.63				
273-0000-103.00-00	INVESTMENTS	20,496.26	0.00	0.00	20,496.26				
273-0000-116.00-00	INTEREST REC -INVESTMENTS	28.66	0.00	1.19	29.85	26,714.74	IR		
273-0000-243.00-00	ENCUMBRANCES	973.50	0.00	0.00	973.50				
273-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(973.50)	0.00	0.00	(973.50)				
273-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,969.60)	0.00	0.00	(3,969.60)				
273-0000-271.00-00	FUND BALANCE	(24,015.68)	18.16	0.00	(23,997.52)	(27,967.12)	Per 12/31/13 CAFR		
273-0000-361.00-00	INTEREST ON INVESTMENTS	(75.02)	(18.16)	(1.19)	(94.37)		IR		
273-0404-360.24-00	MARQUEE SALES	(10,610.00)	0.00	0.00	(10,610.00)	(10,704.37)			
273-0404-415.33-01	OUTSIDE PRINTING SERVICES	11,956.75	0.00	0.00	11,956.75	11,956.75			
273 Morris/Palais Marketing		-	-	-	-	-			
FUND 278 TAKE HOME VEHICLE POLICE - completed 3/18/15									
278-0000-101.00-00	CASH	119,542.75	0.00	0.00	119,542.75				
278-0000-103.00-00	INVESTMENTS	395,915.91	0.00	0.00	395,915.91				
278-0000-116.00-00	INTEREST REC -INVESTMENTS	553.56	0.00	22.56	576.12	516,034.78	IR		
278-0000-271.00-00	FUND BALANCE	(452,952.81)	293.94	0.00	(452,658.87)	(452,658.87)	Per 12/31/13 CAFR		
278-0000-340.30-00	POLICE LIABILITY	(61,170.00)	0.00	0.00	(61,170.00)				
278-0000-361.00-00	INTEREST ON INVESTMENTS	(1,406.68)	(293.94)	(22.56)	(1,723.18)		IR		
278-0000-380.10-94	SWORN POLICE GAS	(61,062.75)	0.00	0.00	(61,062.75)	(123,955.93)			
278-0801-421.22-01	CENTRAL SERVICE GASOLINE	60,580.02	0.00	0.00	60,580.02	60,580.02			
278 Take Home Vehicle - Police		-	-	-	-	0.00			
FUND 280 POLICE BLOCK GRANTS - completed 3/18/15									
280-0000-101.00-00	CASH	886.83	0.00	0.00	886.83				
280-0000-103.00-00	INVESTMENTS	2,937.11	0.00	0.00	2,937.11				
280-0000-116.00-00	INTEREST REC -INVESTMENTS	4.11	0.00	0.17	4.28	3,828.22	IR		
280-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(20,818.40)	0.00	0.00	(20,818.40)				
280-0000-271.00-00	FUND BALANCE	17,001.20	2.48	0.00	17,003.68	(3,814.72)	Per 12/31/13 CAFR		
280-0000-361.00-00	INTEREST ON INVESTMENTS	(10.85)	(2.48)	(0.17)	(13.50)	(13.50)	IR		
280 Police Block Grants		(0.00)	-	-	-	(0.00)			
FUND 281 ECONOMIC REVENUE BOND - completed 3/18/15									
281-0000-101.00-00	CASH	6,302.44	0.00	0.00	6,302.44				
281-0000-103.00-00	INVESTMENTS	20,873.16	0.00	0.00	20,873.16				
281-0000-116.00-00	INTEREST REC -INVESTMENTS	29.18	0.00	1.20	30.38	27,205.98	IR		
281-0000-271.00-00	FUND BALANCE	(27,127.72)	17.59	0.00	(27,110.13)	(27,110.13)	Per 12/31/13 CAFR		
281-0000-361.00-00	INTEREST ON INVESTMENTS	(77.06)	(17.59)	(1.20)	(95.85)	(95.85)	IR		
281 Economic Revenue Bond		(0.00)	-	-	(0.00)	(0.00)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
FUND 288 EMS CAPITAL FUND - completed 3/18/15								
288-0000-101.00-00	CASH	673,995.93	0.00	0.00	673,995.93			
288-0000-103.00-00	INVESTMENTS	2,232,219.97	0.00	0.00	2,232,219.97			
288-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	351,126.84	351,126.84		AR	
288-0000-115.10-01	INTERGOVERNMENTAL RECEIVABLE	-	0.00	396,727.00	396,727.00		AR	
288-0000-116.00-00	INTEREST REC -INVESTMENTS	3,121.02	0.00	127.37	3,248.39		IR	
288-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(19,767.10)	(19,767.10)		AP	
288-0000-204.00-00	DUE TO OTHER FUNDS	-	0.00	(621.68)	(621.68)		Interfund AP per schedule	
288-0000-204.10-00	DUE TO COUNTY	(186,175.85)	0.00	0.00	(186,175.85)	3,450,753.50	AP	
288-0000-243.00-00	ENCUMBRANCES	198,332.56	0.00	0.00	198,332.56			
288-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(198,332.56)	0.00	0.00	(198,332.56)			
288-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(5,965,775.46)	0.00	0.00	(5,965,775.46)			
288-0000-271.00-00	FUND BALANCE	547,707.59	187,451.40	0.00	735,158.99	(5,230,616.47)	Per 12/31/13 CAFR	
288-0000-322.01-01	PLAN REVIEW - SPRINKLED	(3,996.00)	0.00	0.00	(3,996.00)			
288-0000-322.01-02	PLAN REVIEW - NONSPRINKLE	(760.00)	0.00	0.00	(760.00)			
288-0000-322.01-03	PLAN REVIEW - ADDITION	(18,961.00)	0.00	0.00	(18,961.00)			
288-0000-341.03-00	COPIES OF PUBLIC RECORDS	(3,566.10)	0.00	(206.00)	(3,772.10)		AR	
288-0000-342.09-00	EMERGENCY MEDICAL SERVICE	(2,698,928.01)	242,405.69	(350,120.84)	(2,806,643.16)		AR	
288-0000-342.15-00	FIRE GRANTS	(300.21)	0.00	(396,727.00)	(397,027.21)		AR	
288-0000-354.00-00	ORDINANCE VIOLATION	(2,300.00)	500.00	(800.00)	(2,600.00)		AR	
288-0000-360.00-00	MISCELLANEOUS REVENUE	(2,508.75)	59.00	0.00	(2,449.75)			
288-0000-361.00-00	INTEREST ON INVESTMENTS	(13,284.14)	(3,640.90)	(127.37)	(17,052.41)		IR	
288-0000-367.00-00	DONATION PRIVATE SOURCES	(1,000.00)	0.00	0.00	(1,000.00)			
288-0000-380.10-86	ENERGY REBATES	(1,746.66)	0.00	0.00	(1,746.66)			
288-0000-391.01-00	SALE OF FIXED ASSETS	(4,374.60)	0.00	0.00	(4,374.60)	(3,260,382.89)		
288-0902-422.22-24	OTHER OPERATING SUPPLIES	86,385.26	0.00	15,499.99	101,885.25		AP	
288-0902-422.23-20	SMALL TOOLS & EQUIPMENT	110,995.51	(1,138.93)	0.00	109,856.58			
288-0902-422.31-04	ACCOUNTING	13,151.48	(1,609.77)	1,443.79	12,985.50		AP	
288-0902-422.31-06	OTHER PROFESSIONAL SVCS	129,920.85	574.10	0.00	130,494.95			
288-0902-422-32-04	TELEPHONE	-	0.00	1,295.55	1,295.55		AP	
288-0902-422.36-01	BUILDINGS	89,749.37	0.00	385.00	90,134.37		AP	
288-0902-422.36-04	COMPUTER EQUIPMENT	104,703.55	(15,864.60)	0.00	88,838.95			
288-0902-422.37-11	CAPITAL LEASE PRINCIPAL	148,321.17	0.00	(108,797.50)	39,523.67		Transfer out to Building Corp for 2013 Rev Bond payment	
288-0902-422.37-12	CAPITAL LEASE INTEREST	99,175.45	0.00	(96,952.50)	2,222.95		Transfer out to Building Corp for 2013 Rev Bond payment	
288-0902-422.50-02	TRANSFER OUT	-	0.00	205,750.00	205,750.00		Transfer out to Building Corp for 2013 Rev Bond payment	
288-0902-422.39-01	REFUNDS, AWARDS, IMDEMNITIES	17,099.60	(83.14)	784.62	17,801.08		AP	
288-0902-422.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	15.00	0.00	0.00	15.00			
288-0902-422.42-02	BUILDINGS	1,953,197.80	(408,652.85)	0.00	1,544,544.95			
288-0902-422.43-02	MOTOR EQUIPMENT	1,679,826.28	0.00	0.00	1,679,826.28			
288-0902-422.43-09	MATERIALS & EQUIPMENT	14,090.95	0.00	0.00	14,090.95			
288-0902-422.50-02	INTER-FUND OPER. TRANSFERS	1,000,000.00	0.00	0.00	1,000,000.00			
288-0909-422-22-24	OTHER OPERATING SUPPLIES	-	0.00	168.16	168.16		AP	
288-0909-422-35-04	WATER	-	0.00	621.68	621.68		AP	
288-0909-422-36-01	BUILDINGS	-	0.00	189.99	189.99	5,040,245.86	AP	
288 EMS Capital		(0.00)	(0.00)	(0.00)	0.00	0.00		
FUND 289 HAZMAT - completed 3/20/15								
289-0000-101.00-00	CASH	9,180.61	0.00	0.00	9,180.61			
289-0000-103.00-00	INVESTMENTS	30,405.41	0.00	0.00	30,405.41			
289-0000-115.00.00	ACCOUNTS RECEIVABLE	-	0.00	13,786.56	13,786.56		AR	
289-0000-116.00-00	INTEREST REC -INVESTMENTS	42.51	0.00	1.74	44.25		IR	
289-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(20,939.15)	(20,939.15)	32,477.68	AP	
289-0000-243.00-00	ENCUMBRANCES	21,529.55	0.00	0.00	21,529.55			
289-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(21,529.55)	0.00	0.00	(21,529.55)			
289-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(145,099.09)	0.00	0.00	(145,099.09)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP	
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes		
289-0000-271.00-00	FUND BALANCE	128,891.70	10.57	0.00	128,902.27	(16,196.82)	Per 12/31/13 CAFR		
289-0000-340.23-21	INSURANCE REIMBURSEMENT	(24,054.54)	0.00	0.00	(24,054.54)				
289-0000-342.12-00	HAZMAT CHARGES	-	0.00	(13,786.56)	(13,786.56)		AR		
289-0000-361.00-00	INTEREST ON INVESTMENTS	(63.40)	(10.57)	(1.74)	(75.71)	(37,916.81)	IR		
289-0901-422.22-24	OTHER OPERATING SUPPLIES	696.80	0.00	20,939.15	21,635.95	21,635.95	AP		
289 HazMat		(0.00)	-	-	-	0.00			
FUND 291 INDIANA RIVER RESCUE - completed 3/18/15									
291-0000-101.00-00	CASH	24,417.54	0.00	0.00	24,417.54				
291-0000-103.00-00	INVESTMENTS	80,868.90	0.00	0.00	80,868.90				
291-0000-116.00-00	INTEREST REC -INVESTMENTS	113.07	0.00	4.63	117.70		IR		
291-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(1,652.20)	(1,652.20)	103,751.94	ACCRUED PAYROLL		
291-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(47,835.99)	0.00	0.00	(47,835.99)				
291-0000-271.00-00	FUND BALANCE	(47,882.36)	1,320.52	0.00	(46,561.84)	(94,397.83)	Per 12/31/13 CAFR		
291-0000-337.02-00	CVB TOURISM GRANT	(975.00)	0.00	0.00	(975.00)				
291-0000-351.10-00	SCHOOL REGISTRATION	(40,000.00)	0.00	0.00	(40,000.00)				
291-0000-361.00-00	INTEREST ON INVESTMENTS	(299.82)	(62.04)	(4.63)	(366.49)	(41,341.49)	IR		
291-0904-422.10-06	SPECIAL PAYS	1,846.24	0.00	1,650.08	3,496.32		ACCRUED PAYROLL		
291-0904-422.11-02	FICA	-	0.00	2.12	2.12		ACCRUED PAYROLL		
291-0904-422.11-10	CLOTHING ALLOWANCE	628.20	0.00	0.00	628.20				
291-0904-422.21-04	OTHER - OFFICE SUPPLIES	12.78	0.00	0.00	12.78				
291-0904-422.22-01	CENTRAL SERVICE GASOLINE	372.86	0.00	0.00	372.86				
291-0904-422.23-10	REPAIR PARTS	1,587.27	0.00	0.00	1,587.27				
291-0904-422.32-03	TRAVEL	3,852.98	(1,258.48)	0.00	2,594.50				
291-0904-422.33-03	PROMOTIONAL	975.00	0.00	0.00	975.00				
291-0904-422.36-05	OTHER EQUIPMENT	14,050.06	0.00	0.00	14,050.06				
291-0904-422.39-70	EDUCATION & TRAINING	8,268.27	0.00	0.00	8,268.27	31,987.38			
291 IN River Rescue		-	-	0.00	-	0.00			
FUND 292 POLICE GRANTS - completed 3/18/15									
292-0000-101.00-00	CASH	22,103.01	0.00	0.00	22,103.01				
292-0000-103.00-00	INVESTMENTS	73,203.39	0.00	0.00	73,203.39				
292-0000-116.00-00	INTEREST REC -INVESTMENTS	102.35	0.00	0.00	102.35				
292-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(15,296.95)	(15,296.95)	80,111.80	AP		
292-0000-243.00-00	ENCUMBRANCES	15,144.28	0.00	0.00	15,144.28				
292-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(15,144.28)	0.00	0.00	(15,144.28)				
292-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(225,761.06)	0.00	0.00	(225,761.06)				
292-0000-271.00-00	FUND BALANCE	21,252.19	141.96	0.00	21,394.15	(204,366.91)	Per 12/31/13 CAFR		
292-0000-331.02-00	PUBLIC SAFETY	(23,956.68)	0.00	0.00	(23,956.68)				
292-0000-361.00-00	INTEREST ON INVESTMENTS	55.09	(141.96)	0.00	(86.87)				
292-8830-331.02-00	PUBLIC SAFETY	(52,963.63)	0.00	0.00	(52,963.63)	(77,007.18)			
292-8830-421.22-24	OTHER OPERATING SUPPLIES	957.51	0.00	14,789.84	15,747.35		AP		
292-8830-421.39-89	MISC CHARGES & SERVICES	147,305.42	0.00	507.11	147,812.53		AP		
292-8830-421.43-06	POLICE EQUIPMENT	37,702.41	0.00	0.00	37,702.41	201,262.29			
292 Police Grants		-	-	(0.00)	-	-			
FUND 294 POLICE ACADEMY - completed 3/18/15									
294-0000-101.00-00	CASH	15,718.85	0.00	0.00	15,718.85				
294-0000-101.01-00	PETTY CASH	100.00	0.00	0.00	100.00		Agrees to Petty Cash Schedule at 12/31/14		
294-0000-103.00-00	INVESTMENTS	52,390.74	0.00	0.00	52,390.74				
294-0000-116.00-00	INTEREST REC -INVESTMENTS	73.25	0.00	3.01	76.26		IR		
294-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(2,724.57)	(2,724.57)	65,561.28	AP		
294-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(6,677.29)	0.00	0.00	(6,677.29)				
294-0000-271.00-00	FUND BALANCE	(61,407.46)	(2,069.57)	0.00	(63,477.03)	(70,154.32)	Per 12/31/13 CAFR		
294-0000-342.19-00	REGIONAL ACADEMY TUITION	(18,275.00)	2,250.00	0.00	(16,025.00)				

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
294-0000-361.00-00	INTEREST ON INVESTMENTS	(222.59)	(44.15)	(3.01)	(269.75)	(16,294.75)	IR	
294-0801-421.22-24	OTHER OPERATING SUPPLIES	1,304.87	0.00	0.00	1,304.87			
294-0801-421.32-22	AIRFARE	-	0.00	330.20	330.20		AP	
294-0801-421.32-23	HOTEL	-	0.00	1,096.90	1,096.90		AP	
294-0801-421.32-24	MEALS	-	0.00	128.25	128.25		AP	
294-0801-421.32-25	OTHER	-	0.00	130.66	130.66		AP	
294-0801-421.39-70	EDUCATION & TRAINING	5,695.00	0.00	645.00	6,340.00		AP	
294-0801-421.39-89	MISC CHARGES & SERVICES	5,307.76	(24.30)	192.25	5,475.71		AP	
294-8101-421.39-89	MISC CHARGES & SERVICES	5,991.87	(111.98)	201.31	6,081.20	20,887.79	AP	
294 Police Academy		-	(0.00)	-	(0.00)	-		
FUND 295 C.O.P.S. MORE GRANT - completed 3/18/15								
295-0000-101.00-00	CASH	24,510.80	0.00	0.00	24,510.80			
295-0000-101.01-00	PETTY CASH	100.00	0.00	0.00	100.00		Agrees to Petty Cash Schedule at 12/31/14	
295-0000-103.00-00	INVESTMENTS	81,508.97	0.00	0.00	81,508.97			
295-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	90.00	90.00		AR	
295-0000-116.00-00	INTEREST REC -INVESTMENTS	113.96	0.00	4.66	118.62		IR	
295-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(20,550.00)	(20,550.00)	85,778.39	AP	
295-0000-243.00-00	ENCUMBRANCES	30,735.00	0.00	0.00	30,735.00			
295-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(30,735.00)	0.00	0.00	(30,735.00)			
295-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(624,105.08)	0.00	0.00	(624,105.08)			
295-0000-271.00-00	FUND BALANCE	510,762.48	43.88	0.00	510,806.36	(113,298.72)	Per 12/31/13 CAFR	
295-0000-361.00-00	INTEREST ON INVESTMENTS	(318.48)	(73.88)	(4.66)	(397.02)		IR	
295-0000-380.10-99	MISC. REIMBURSEMENTS	(2,300.00)	0.00	0.00	(2,300.00)			
295-8125-360.00-00	MISCELLANEOUS REVENUE	(656.46)	30.00	0.00	(626.46)			
295-8192-360.00-00	MISCELLANEOUS REVENUE	(9,140.00)	0.00	(90.00)	(9,230.00)	(12,553.48)	AR	
295-0801-421.21-04	MISC- OFFICE	212.59	0.00	0.00	212.59			
295-0801-421.22-24	OTHER OPERATING SUPPLIES	8,335.59	0.00	20,490.00	28,825.59			
295-0801-421.39-89	MISC CHARGES & SERVICES	10,975.63	0.00	60.00	11,035.63	40,073.81		
295 COPS MORE Grant		-	0.00	-	0.00	0.00		
FUND 299 FEDERAL DRUG ENFORCEMENT - completed 3/18/15								
299-0000-101.00-00	CASH	345,542.57	0.00	0.00	345,542.57			
299-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	1,728.85	1,728.85		AR	
299-0000-116.00-00	INTEREST REC -INVESTMENTS	-	0.00	87.78	87.78		IR	
299-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(18,385.32)	(18,385.32)	328,973.88		
299-0000-243.00-00	ENCUMBRANCES	23,960.12	0.00	0.00	23,960.12			
299-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(23,960.12)	0.00	0.00	(23,960.12)			
299-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(253,577.63)	0.00	0.00	(253,577.63)			
299-0000-271.00-00	FUND BALANCE	(131,582.38)	1,952.89	0.00	(129,629.49)	(383,207.12)	Per 12/31/13 CAFR	
299-0000-336.10-00	DRUGS & NARCOTICS	(59,109.97)	0.00	(1,728.85)	(60,838.82)		AR	
299-0000-361.00-00	INTEREST ON INVESTMENTS	(978.32)	91.11	(87.78)	(974.99)		IR	
299-0000-380.10-99	MISC. REIMBURSEMENTS	(7,636.00)	0.00	0.00	(7,636.00)	(69,449.81)		
299-0801-421.21-05	SMALL OFFICE EQUIPMENT	-	0.00	9,758.88	9,758.88		AP	
299-0801-421.22-24	OTHER OPERATING SUPPLIES	38,767.42	(2,044.00)	0.00	36,723.42			
299-0801-421.32-03	TRAVEL	5,271.98	0.00	0.00	5,271.98			
299-0801-421.39-70	EDUCATION & TRAINING	990.00	0.00	0.00	990.00			
299-0801-421.39-89	MISC CHARGES & SERVICES	21,133.08	0.00	8,626.44	29,759.52		AP	
299-0801-421.43-02	MOTOR EQUIPMENT	41,179.25	0.00	0.00	41,179.25	123,683.05		
299 Federal Drug Enforcement		-	-	0.00	-	0.00		
FUND 313 HALL OF FAME DEBT SERVICE - completed 3/18/15								
313-0000-101.00-00	CASH	16,492.09	0.00	0.00	16,492.09			
313-0000-103.00-00	INVESTMENTS	54,620.45	0.00	0.00	54,620.45			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
313-0000-111.00-00	CASH WITH FISCAL AGENT	2,933.69	0.00	8,197.78	11,131.47		Trustee Cash	
313-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	0.00	480.03	480.03		AR - agrees to prop tax AR schedule	
313-0000-116.00-00	INTEREST REC -INVESTMENTS	76.37	0.00	0.00	76.37	82,800.41		
313-0000-271.00-00	FUND BALANCE	(716,335.66)	(6,162.12)	0.00	(722,497.78)	(722,497.78)	Per 12/31/13 CAFR	
313-0000-311.00-00	GENERAL PROPERTY TAX	(497,767.83)	6,348.57	(480.03)	(491,899.29)		AR	
313-0000-312.02-00	AUTO EXCISE	(35,030.09)	0.00	0.00	(35,030.09)			
313-0000-312.03-00	COMMERCIAL VEHICLE TAX	(10,653.00)	0.00	0.00	(10,653.00)			
313-0000-338.00-00	PILOT TRANSFERS IN	(85,677.12)	0.00	0.00	(85,677.12)			
313-0000-361.00-00	INTEREST ON INVESTMENTS	41.10	(481.45)	(17.78)	(458.13)	(623,717.63)	Adjustment for cash with fiscal agent	
313-0401-472.38-01	PRINCIPAL	1,130,000.00	0.00	0.00	1,130,000.00		Per trustee statement	
313-0401-472.38-02	INTEREST	140,500.00	295.00	(8,180.00)	132,615.00		Adjustment per Trustee statement	
313-0401-472.38-03	PAYING AGENT FEES	800.00	0.00	0.00	800.00	1,263,415.00		
313 Hall of Fame Debt Service		-	(0.00)	(0.00)	-	0.00		
FUND 315 AIRPORT 2003 DEBT RES. - completed 3/18/15								
315-0000-101.00-00	CASH	240,540.39	0.00	0.00	240,540.39			
315-0000-103.00-00	INVESTMENTS	796,650.28	0.00	0.00	796,650.28			
315-0000-116.00-00	INTEREST REC -INVESTMENTS	1,113.85	0.00	45.66	1,159.51	1,038,350.18	IR	
315-0000-271.00-00	FUND BALANCE	(1,038,904.00)	807.07	0.00	(1,038,096.93)	(1,038,096.93)	Per 12/31/13 CAFR	
315-0000-361.00-00	INTEREST ON INVESTMENTS	(2,948.76)	(673.81)	(45.66)	(3,668.23)	(3,668.23)	IR	
315-1002-460.50-02	INTER-FUND OPER. TRANSFER	3,548.24	(133.26)	0.00	3,414.98	3,414.98	Trans out to Airport TIF	
315 Airport 2003 Debt Reserve		0.00	-	-	-	0.00		
FUND 317 COVELESKI BOND DS RESERVE - completed 3/18/15								
317-0000-101.00-00	CASH	116,969.07	0.00	0.00	116,969.07			
317-0000-103.00-00	INVESTMENTS	387,392.09	0.00	0.00	387,392.09			
317-0000-116.00-00	INTEREST REC -INVESTMENTS	541.64	0.00	22.20	563.84	504,925.00	IR	
317-0000-271.00-00	FUND BALANCE	(503,472.41)	326.54	0.00	(503,145.87)	(503,145.87)	Per 12/31/13 CAFR	
317-1001-361.00-00	INTEREST ON INVESTMENTS	(1,430.39)	(326.54)	(22.20)	(1,779.13)	(1,779.13)	IR	
317 Coveleski Bond Debt Svc Reserve		0.00	-	-	0.00	0.00		
FUND 324 AIRPORT TIF REVENUE - completed 3/18/15								
324-0000-101.00-00	CASH	7,272,683.79	0.00	0.00	7,272,683.79			
324-0000-103.00-00	INVESTMENTS	24,086,540.16	0.00	0.00	24,086,540.16			
324-0000-112.00-00	PROPERTY HELD FOR RESALE	8,756,317.00	0.00	79,342.00	8,835,659.00		PROPERTY FOR RESALE SCHEDULE	
324-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	0.00	536,081.57	536,081.57		AR - agrees to prop tax AR schedule	
324-0000-116.00-00	INTEREST REC -INVESTMENTS	33,677.05	0.00	1,198.19	34,875.24		IR	
324-0000-130.00-00	DUE FROM OTHER FUNDS	5,546,378.85	0.00	(4,074,248.85)	1,472,130.00		Blackthorn Debt - Gross - Adjust to sale proceeds - 3/2/15 - \$1,472,130	
324-0000-130.30-00	RESERVE FOR UNCOLLECTIBLE	(3,856,628.87)	0.00	3,856,628.87	0.00		Blackthorn Debt - Reserve	
324-0000-130.40-00	EQUIPMENT LOANS	52,364.90	0.00	(52,364.90)	0.00		#83, #88 Blackthorn Fund 619	
324-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(214,792.66)	(214,792.66)		AP	
324-0000-202.65-00	PNC PCARD PAYABLE	(12,999.65)	0.00	0.00	(12,999.65)			
324-0000-203.00-00	PERFORMANCE BONDS PAYABLE	(51,034.00)	0.00	0.00	(51,034.00)			
324-0000-202.00-00	RETAINAGE PAYABLE	-	0.00	(93,932.96)	(93,932.96)		RETAINAGE AP	
324-0000-204.00-00	DUE TO OTHER FUNDS	(500,000.00)	0.00	0.00	(500,000.00)	41,365,210.49	Due to Fund 209 Schedule #86 Prairie; no payments due until 8/2016	
324-0000-243.00-00	ENCUMBRANCES	1,861,382.51	0.00	0.00	1,861,382.51			
324-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,861,382.51)	0.00	0.00	(1,861,382.51)			
324-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(39,336,097.35)	0.00	0.00	(39,336,097.35)			
324-0000-271.00-00	FUND BALANCE	4,368,570.01	(1,047,491.76)	0.00	3,321,078.25	(36,015,019.10)	Per 12/31/13 CAFR	
324-0000-311.00-00	GENERAL PROPERTY TAX	(14,284,734.43)	1,171,563.90	(536,081.57)	(13,649,252.10)			
324-0000-352.10-00	BOND FORFEITURES	(92,430.00)	0.00	0.00	(92,430.00)			
324-0000-360.00-00	MISCELLANEOUS REVENUE	(2,789.35)	0.00	0.00	(2,789.35)			
324-0000-361.00-00	INTEREST ON INVESTMENTS	(67,124.27)	(16,401.09)	(1,198.19)	(84,723.55)			
324-0000-362.00-00	RENTAL OF PROPERTY	(1,400.00)	0.00	0.00	(1,400.00)			
324-0000-391.05-00	PROPERTY SALES	(8,369.25)	0.00	0.00	(8,369.25)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP	
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total		Notes	
324-0000-392.00-00	INTER-FUND OPER. TRANSFER	(3,548.24)	133.26	0.00	(3,414.98)			Trans in Airport Debt Service	
324-0000-393.01-00	BOND PROCEEDS	(101,266.85)	0.00	0.00	(101,266.85)				
324-0000-393.01-01	BOND PROCEEDS FROM REFUNDING	-	0.00	(3,482,205.00)	(3,482,205.00)			TJX Refunding proceeds	
324-0000-399.02-06	PRINCIPAL INCOME	(15,868.26)	0.00	0.00	(15,868.26)				
324-0000-399-40.00	PROPERTY FOR RESALE - DISP	-	0.00	(79,342.00)	(79,342.00)				
324-0000-399-40.00	PROPERTY FOR RESALE - DISP	-	0.00	0.00	0.00	(17,521,061.34)			
324-1050-460.31-01	LEGAL	234,927.56	(8,135.32)	5,382.43	232,174.67				
324-1050-460.31-02	ENGINEERING	684,559.88	(24,368.70)	76,674.48	736,865.66				
324-1050-460.31-06	OTHER PROF SERVICES	2,813,363.95	(43,565.13)	226,668.71	2,996,467.53			RETAINAGE AP	
324-1050-460.31-50	BOND ISSUANCE COSTS	95,616.69	0.00	0.00	95,616.69				
324-1050-460.33-03	PROMOTIONAL	12,555.12	0.00	0.00	12,555.12				
324-1050-460.36-01	BUILDINGS	68,000.00	(11,599.71)	0.00	56,400.29				
324-1050-460.37-11	CAPITAL LEASE PRINCIPAL	1,022,778.61	0.00	(1,022,778.61)	0.00			Paid to Building Corporation - Police & Fire Bond	
324-1050-460.37-12	CAPITAL LEASE INTEREST	336,750.00	0.00	(336,750.00)	0.00			Paid to Building Corporation - Police & Fire Bond	
324-1050-460.50-02	TRANSFER OUT	-	0.00	1,359,528.61	1,359,528.61			Paid to Building Corporation - Police & Fire Bond	
324-1050-460.38-01	PRINCIPAL	1,590,000.00	0.00	0.00	1,590,000.00				
324-1050-460.38-02	INTEREST	500,427.75	0.00	0.00	500,427.75				
324-1050-460.38-03	PAYING AGENT FEES	2,000.00	0.00	0.00	2,000.00				
324-1050-460.39-64	PROPERTY MANAGEMENT	139,286.36	(19,520.45)	0.00	119,765.91				
324-1050-460.39-80	RELOCATION	296,950.00	0.00	0.00	296,950.00				
324-1050-460.39-82	DEMOLITION & CLEARANCE	135,250.00	0.00	0.00	135,250.00				
324-1050-460.41-01	LAND	241,973.97	0.00	0.00	241,973.97				
324-1050-460.42-01	LAND IMPROVEMENTS	45,242.83	(615.00)	0.00	44,627.83				
324-1050-460.42-02	BUILDINGS	43.34	0.00	0.00	43.34				
324-1050-460.42-07	EQUIPMENT	(1,967.30)	0.00	0.00	(1,967.30)				
324-1050-460.50-02	TRANSFER OUT TO FUND 619	-	0.00	269,984.88	269,984.88			Adjust Interfund loans to \$1,472,130 proceeds from sale on 3/2/15	
324-0000-460-80-80	REFUNDED BOND PAYMENT	-	0.00	3,482,205.00	3,482,205.00			US Bank TJX Refund payment	
324-0000-460.40-00	PROPERTY FOR RESALE-ACQ	-	0.00	0.00	0.00				
324-0000-460.40-00	PROPERTY FOR RESALE-ACQ	-	0.00	0.00	0.00	12,170,869.95			
324 Airport TIF Revenue		0.00	(0.00)	(0.00)	0.00	0.00			
FUND 328 SBCDA 2003 DEBT RES. - completed 3/19/15									
328-0000-101.00-00	CASH	401,903.94	0.00	0.00	401,903.94				
328-0000-103.00-00	INVESTMENTS	1,331,073.35	0.00	0.00	1,331,073.35				
328-0000-116.00-00	INTEREST REC -INVESTMENTS	1,861.07	0.00	76.29	1,937.36	1,734,914.65	IR		
328-0000-271.00-00	FUND BALANCE	(1,735,840.00)	1,348.47	0.00	(1,734,491.53)	(1,734,491.53)		Per 12/31/13 CAFR	
328-0000-361.00-00	INTEREST ON INVESTMENTS	(4,926.89)	(1,125.83)	(76.29)	(6,129.01)	(6,129.01)	IR		
328-1002-460.50-02	INTER-FUND OPER. TRANSFER	5,928.53	(222.64)	0.00	5,705.89	5,705.89	Fund 420		
328 SBCDA 2003 Debt Reserve		0.00	-	-	0.00	0.00			
FUND 377 PROF. SPORTS DEVLOP (PSDF) - completed 3/19/15									
377-0000-101.00-00	CASH	138,094.56	0.00	0.00	138,094.56				
377-0000-103.00-00	INVESTMENTS	457,357.99	0.00	0.00	457,357.99				
377-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	151,076.00	151,076.00		AR		
377-0000-116.00-00	INTEREST REC -INVESTMENTS	639.46	0.00	26.21	665.67	747,194.22	IR		
377-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(437,301.80)	0.00	0.00	(437,301.80)				
377-0000-271.00-00	FUND BALANCE	(404,755.25)	(113,725.21)	0.00	(518,480.46)	(955,782.26)		Per 12/31/13 CAFR	
377-0000-335.10-00	PROF SPORTS DEV AREA	(551,252.00)	114,274.00	(151,076.00)	(588,054.00)		AR		
377-0000-360.00-00	MISCELLANEOUS REVENUE	(66,709.50)	0.00	0.00	(66,709.50)			2010 Cove Bond Interest Rebate	
377-0000-361.00-00	INTEREST ON INVESTMENTS	(1,618.46)	(548.79)	(26.21)	(2,193.46)	(656,956.96)	IR		
377-0401-452.38-01	PRINCIPLE	605,000.00	0.00	0.00	605,000.00			2010 Cove Bond	
377-0401-452.38-02	INTEREST	159,745.00	0.00	0.00	159,745.00			2010 Cove Bond	
377-0401-452.38-03	PAYING AGENT FEES	800.00	0.00	0.00	800.00				
377-1001-452.38-01	PRINCIPLE	100,000.00	0.00	0.00	100,000.00	865,545.00	Synagogue repurchase		
377 PSDA		-	(0.00)	(0.00)	0.00	0.00			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	
						Interfund Transfer	
						Interfund AR/AP	
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes

FUND 401 COVELESKI STADIUM - completed 3/19/15

401-0000-101.00-00	CASH	9,371.05	0.00	0.00	9,371.05		
401-0000-103.00-00	INVESTMENTS	31,036.11	0.00	0.00	31,036.11		
401-0000-116.00-00	INTEREST REC -INVESTMENTS	43.39	0.00	1.78	45.17	40,452.33	IR
401-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(300,743.13)	0.00	0.00	(300,743.13)		
401-0000-271.00-00	FUND BALANCE	273,893.04	17.42	0.00	273,910.46	(26,832.67)	Per 12/31/13 CAFR
401-0000-360.00-00	MISCELLANEOUS REVENUE	(13,526.25)	0.00	0.00	(13,526.25)		
401-0000-361.00-00	INTEREST ON INVESTMENTS	(74.21)	(17.42)	(1.78)	(93.41)	(13,619.66)	IR
401 Coveleski Stadium		(0.00)	-	-	(0.00)	(0.00)	

FUND 403 ZOO ENDOWMENT - completed 3/19/15

403-0000-101.00-00	CASH	11,389.11	0.00	0.00	11,389.11		
403-0000-103.00-00	INVESTMENTS	37,719.80	0.00	0.00	37,719.80		
403-0000-116.00-00	INTEREST REC -INVESTMENTS	52.74	0.00	2.16	54.90	49,163.81	IR
403-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(19,772.07)	0.00	0.00	(19,772.07)		
403-0000-271.00-00	FUND BALANCE	(29,250.31)	31.80	0.00	(29,218.51)	(48,990.58)	Per 12/31/13 CAFR
403-0000-361.00-00	INTEREST ON INVESTMENTS	(139.27)	(31.80)	(2.16)	(173.23)	(173.23)	IR
403 Zoo Endowment		0.00	-	-	0.00	0.00	

FUND 404 C.O.I.T. - completed 3/19/15

404-0000-101.00-00	CASH	3,463,734.38	0.00	0.00	3,463,734.38		
404-0000-103.00-00	INVESTMENTS	11,471,607.98	0.00	0.00	11,471,607.98		
404-0000-112.00-00	PROPERTY HELD FOR RESALE	569,499.00	0.00	(394,500.00)	174,999.00		PROPERTY HELD FOR RESALE SCHEDULE
404-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	2,260.26	2,260.26		AR
404-0000-116.00-00	INTEREST REC -INVESTMENTS	16,039.25	0.00	683.86	16,723.11		IR
404-0000-120.00-00	ADVANCE TO OTHER FUND	2,027,973.00	0.00	0.00	2,027,973.00		ADVANCE TO UDAG FUND 410
404-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(632,582.43)	(632,582.43)		AP
404-0000-227.10-00	ACCRUED PAYROLL	-	0.00	(7,832.90)	(7,832.90)	16,516,882.40	ACCRUED PAYROLL
404-0000-243.00-00	ENCUMBRANCES	1,149,822.50	0.00	0.00	1,149,822.50		
404-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,149,822.50)	0.00	0.00	(1,149,822.50)		
404-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(45,956,185.34)	0.00	0.00	(45,956,185.34)		
404-0000-271.00-00	FUND BALANCE	28,453,078.48	704,339.33	0.00	29,157,417.81	(16,798,767.53)	Per 12/31/13 CAFR
404-0000-316.00-00	COUNTY OPTION INC. TAX	(8,645,810.64)	0.00	0.00	(8,645,810.64)		
404-0000-361.00-00	INTEREST ON INVESTMENTS	(41,370.70)	(9,668.18)	(683.86)	(51,722.74)		IR
404-0000-380.10-13	TELEPHONE	(122,779.78)	1,920.00	(2,260.26)	(123,120.04)		AR
404-0000-380.10-80	COMPUTER MAINTENANCE	(398,628.00)	0.00	0.00	(398,628.00)		
404-0000-380.10-99	MISC. REIMBURSEMENTS	(97.36)	0.00	0.00	(97.36)		
404-0000-393.00-00	COMPUTER LEASES	-	0.00	(108,167.02)	(108,167.02)	(9,327,545.80)	DEBT SCHEDULE #125 & 127
404-0401-415.37-03	OFFICE SPACE	40,000.00	0.00	0.00	40,000.00		
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	1,086,092.81	(33,333.33)	(673,896.39)	378,863.09		Transfer for payment of Century Center bond (\$116,250) through Redevelopment Authority and COIT (\$460,425) and Police/Fire (\$97,221.39) through Building Corp
404-0401-415.37-12	CAPITAL LEASE INTEREST	383,251.11	(1,250.00)	(250,550.00)	131,451.11		Transfer for payment of Century Center bond (\$6,750) through Redevelopment Authority and COIT (\$131,550) and Police/Fire (\$112,250) through Building Corp
404-0401-415.50-02	TRANSFER OUT	-	0.00	924,446.39	924,446.39		Transfer for payment of Century Center bond (\$123,000) through Redevelopment Authority and COIT (\$591,975) and Police/Fire (\$209,471.39) through Building Corp
404-0408-453.39-30	GRANTS AND SUBSIDIES	65,000.00	0.00	0.00	65,000.00		
404-0409-453.34-02	LIABILITY INSURANCE	6,852.00	0.00	0.00	6,852.00		
404-0409-453.39-30	GRANTS AND SUBSIDIES	251,116.00	0.00	0.00	251,116.00		
404-0602-431.43-10	OTHER EQUIPMENT	81,677.74	0.00	25,324.59	107,002.33		AP
404-0617-431.31-01	LEGAL SERVICES	37,904.12	0.00	25,743.15	63,647.27		AP
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	158,250.00	(16,000.00)	13,169.15	155,419.15		AP
404-0617-431.32-04	TELEPHONE	495,675.04	(11,493.16)	911.84	485,093.72		AP
404-0617-431.33-03	PROMOTIONAL	8,433.05	(72.00)	82.00	8,443.05		AP
404-0617-431.35-01	ELECTRIC	1,490,502.68	0.00	0.00	1,490,502.68		
404-0617-431.36-01	BUILDING/STREET MAINTENANCE	460,938.99	(477,270.00)	396,000.00	379,668.99		AP

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
404-0617-431.36-05	OTHER EQUIPMENT	5,422.00	0.00	0.00	5,422.00			
404-0617-431.37-11	CAPITAL LEASE PRINCIPAL	171,136.37	0.00	0.00	171,136.37			
404-0617-431.37-12	CAPITAL LEASE INTEREST	29,443.29	0.00	0.00	29,443.29			
404-0617-431.39-11	DUES & MEMBERSHIPS	18,450.00	0.00	0.00	18,450.00			
404-0617-431.39-89	MISC. CHARGES AND SERVICE	141,511.31	(135,000.00)	143,000.00	149,511.31		AP	
404-0619-431.50-02	INTER-FUND OPER. TRANSFERS	1,100,000.00	0.00	0.00	1,100,000.00		MVH - Fund 202	
404-0672-415.10-01	REGULAR SALARIES	-	0.00	5,144.54	5,144.54		ACCRUED PAYROLL	
404-0672-415.10-03	TEMPORARY SALARIES	-	0.00	1,684.94	1,684.94		ACCRUED PAYROLL	
404-0672-415.11-01	FICA	-	0.00	559.39	559.39		ACCRUED PAYROLL	
404-0672-415.11-04	PERF	-	0.00	444.03	444.03		ACCRUED PAYROLL	
404-0672-415.21-04	OTHER - OFFICE SUPPLIES	11,283.16	0.00	74.84	11,358.00		AP	
404-0672-415.21-05	SMALL OFFICE EQUIPMENT	16,339.72	0.00	0.00	16,339.72			
404-0672-415.23-25	COMPUTER EQUIPMENT	67,523.56	(5,641.28)	1,118.24	63,000.52		AP	
404-0672-415.31-06	OTHER PROFESSIONAL SVCS	210,260.69	(13,379.50)	9,460.00	206,341.19		AP	
404-0672-415.31-70	ADM FEE ALLOCATION	505,872.00	0.00	0.00	505,872.00			
404-0672-415.32-21	TRAVEL - MILEAGE	103.38	0.00	90.98	194.36		AP	
404-0672-415.32-24	TRAVEL - MEALS	-	0.00	124.99	124.99		AP	
404-0672-415.36-04	COMPUTER EQUIPMENT	543,908.47	(3,151.88)	594.65	541,351.24		AP	
404-0672-415.37-11	CAPITAL LEASE PRINCIPAL	303,897.25	0.00	0.00	303,897.25			
404-0672-415.37-12	CAPITAL LEASE INTEREST	23,588.09	0.00	0.00	23,588.09			
404-0672-415.39-11	DUES & MEMBERSHIPS	195.00	0.00	0.00	195.00			
404-0672-415.39-70	EDUCATION & TRAINING	7,336.00	0.00	0.00	7,336.00			
404-0672-415.43-08	COMPUTER EQUIP. & NETWORK	34,597.57	0.00	0.00	34,597.57			
404-0801-421.22-01	CENTRAL SERVICE GASOLINE	765,237.30	0.00	0.00	765,237.30			
404-0801-421.36-03	AUTOMOTIVE EQUIPMENT	120,237.53	0.00	0.00	120,237.53			
404-0901-422.22-01	CENTRAL SERVICE GASOLINE	200,000.00	0.00	0.00	200,000.00			
404-1001-460.31-06	OTHER PROF SERVICES	69,911.00	0.00	0.00	69,911.00			
404-1050-460.36-01	BUILDINGS	65,629.38	0.00	0.00	65,629.38			
404-1050-460.39-64	PROPERTY MANAGEMENT	123,482.87	0.00	0.00	123,482.87			
404-1201-431.23-25	COMPUTER SUPPLIES	8,801.40	0.00	0.00	8,801.40			
404-1201-431.36-04	COMPUTER EQUIPMENT	53,078.85	0.00	16,888.00	69,966.85		AP	
404-1201-431.43-03	COMPUTER LEASES	-	0.00	108,167.02	108,167.02		DEBT SCHEDULE #125 & 127	
404-1201-431.40-00	PROPERTY HELD FOR RESALE ADJ	-	0.00	394,500.00	394,500.00	9,609,430.93	PROPERTY HELD FOR RESALE SCHEDULE	
404 COIT		(0.00)	(0.00)	-	(0.00)	0.00		
FUND 405 PARK NONREVERTING CAPITAL - completed 3/19/15								
405-0000-101.00-00	CASH	60,436.23	0.00	0.00	60,436.23			
405-0000-101.02-00	RESTRICTED CASH	60,300.00	0.00	0.00	60,300.00			
405-0000-103.00-00	INVESTMENTS	399,868.62	0.00	0.00	399,868.62			
405-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	4,000.00	4,000.00		AR	
405-0000-116.00-00	INTEREST REC -INVESTMENTS	559.08	0.00	18.94	578.02	525,182.87	IR	
405-0000-243.00-00	ENCUMBRANCES	9,932.95	0.00	0.00	9,932.95			
405-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(9,932.95)	0.00	0.00	(9,932.95)			
405-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(342,367.40)	0.00	0.00	(342,367.40)			
405-0000-271.00-00	FUND BALANCE	(230,523.74)	20,768.34	0.00	(209,755.40)	(552,122.80)	Per 12/31/13 CAFR	
405-0000-361.00-00	INTEREST ON INVESTMENTS	(1,082.75)	(379.34)	(18.94)	(1,481.03)		IR	
405-1101-347.01-11	PICNIC AREA NONREVERTING	(3,604.84)	0.00	0.00	(3,604.84)			
405-1101-347.01-71	SITE MOWING	(11,073.80)	0.00	0.00	(11,073.80)			
405-1101-360.00-00	MISCELLANEOUS REVENUE	(24,596.79)	0.00	(4,000.00)	(28,596.79)		AR	
405-1102-392.00-00	INTER-FUND OPER. TRANSFER	(87,025.00)	0.00	0.00	(87,025.00)		Received from Fund 201-1102	
405-1103-392.00-00	INTER-FUND OPER. TRANSFER	(9,794.00)	0.00	0.00	(9,794.00)		(141,575.46) Received from Fund 201-1103	
405-1101-452.22-24	OPERATION/MAINT. SUPPLIES	1,451.26	0.00	0.00	1,451.26			
405-1101-452.22-25	PLANTS CHEM. SEED & FERT.	9,005.00	0.00	0.00	9,005.00			
405-1101-452.39-01	REFUNDS, AWARDS, IMDEMNITIES	84.00	0.00	0.00	84.00			
405-1102-452.22-24	OPERATION/MAINT. SUPPLIES	21,077.35	(6,975.00)	0.00	14,102.35			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
405-1102-452.23-99	REPAIR & MAINT. MATERIALS	5,127.72	0.00	0.00	5,127.72			
405-1102-452.36-05	OTHER EQUIPMENT REPAIRS	6,500.00	0.00	0.00	6,500.00			
405-1102-452.39-89	CONTRACT SERVICES/CHARGES	32,245.06	0.00	0.00	32,245.06			
405-1104-452.22-24	OPERATION/MAINT. SUPPLIES	2,224.75	(2,224.75)	0.00	0.00			
405-1104-452.23-99	REPAIR & MAINT. MATERIALS	11,189.25	(11,189.25)	0.00	0.00			
405-1104-452.39-89	CONTRACT SERVICES/CHARGES	5,000.00	0.00	0.00	5,000.00			
405-1104-452.42-01	LAND IMPROVEMENTS	95,000.00	0.00	0.00	95,000.00	168,515.39		
405 Park Non-reverting Capital		-	-	-	-	0.00		
FUND 406 CUMULATIVE CAPITAL DEVEL - completed 3/19/15								
406-0000-101.00-00	CASH	134,656.26	0.00	0.00	134,656.26			
406-0000-103.00-00	INVESTMENTS	445,970.61	0.00	0.00	445,970.61			
406-0000-115.10-00	PROPERTY TAXES RECEIVABLE	-	0.00	415.42	415.42		AR - agrees to prop tax AR schedule	
406-0000-116.00-00	INTEREST REC -INVESTMENTS	623.54	0.00	23.37	646.91	581,689.20	IR	
406-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,971,581.89)	0.00	0.00	(2,971,581.89)			
406-0000-271.00-00	FUND BALANCE	2,185,783.31	(1,773.07)	0.00	2,184,010.24	(787,571.65)	Per 12/31/13 CAFR	
406-0000-311.00-00	GENERAL PROPERTY TAX	(430,785.89)	2,284.27	(415.42)	(428,917.04)		AR	
406-0000-312.02-00	AUTO EXCISE	(30,316.28)	0.00	0.00	(30,316.28)			
406-0000-312.03-00	COMMERCIAL VEHICLE TAX	(7,918.00)	0.00	0.00	(7,918.00)			
406-0000-338.00-00	PILOT TRANSFERS IN	(46,691.76)	0.00	0.00	(46,691.76)			
406-0000-360.00-00	MISCELLANEOUS REVENUE	(853.75)	0.00	0.00	(853.75)			
406-0000-361.00-00	INTEREST ON INVESTMENTS	(1,820.35)	(511.20)	(23.37)	(2,354.92)	(517,051.75)	IR	
406-0401-415.38-01	PRINCIPAL	685,081.78	0.00	0.00	685,081.78			
406-0401-415.38-02	INTEREST	37,852.42	0.00	0.00	37,852.42	722,934.20		
406 Cumulative Capital Development		0.00	0.00	0.00	0.00	0.00		
FUND 407 CUMULATIVE CAPITAL IMPROV - completed 3/19/15								
407-0000-101.00-00	CASH	57,796.85	0.00	0.00	57,796.85			
407-0000-103.00-00	INVESTMENTS	191,418.49	0.00	0.00	191,418.49			
407-0000-116.00-00	INTEREST REC -INVESTMENTS	267.64	0.00	10.15	277.79	249,493.13	IR	
407-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,345,665.74)	0.00	0.00	(2,345,665.74)			
407-0000-271.00-00	FUND BALANCE	2,168,941.84	115.25	0.00	2,169,057.09	(176,608.65)	Per 12/31/13 CAFR	
407-0000-317.00-00	HOTEL/MOTEL TAX	(150,000.00)	0.00	0.00	(150,000.00)			
407-0000-335.04-00	CIGAR. TAX DIST.-C.C.I.F.	(267,476.45)	0.00	0.00	(267,476.45)			
407-0000-361.00-00	INTEREST ON INVESTMENTS	(82.63)	(115.25)	(10.15)	(208.03)		IR	
407-0000-362.00-00	RENTAL OF PROPERTY	(25,000.00)	0.00	0.00	(25,000.00)	(442,684.48)	SBCSC \$25,000	
407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	330,000.00	0.00	(330,000.00)	0.00		Trans to Redevelopment Authority to pay Century Center Bonds	
407-0401-415.37-12	CAPITAL LEASE INTEREST	39,000.00	0.00	(39,000.00)	0.00		Trans to Redevelopment Authority to pay Century Center Bonds	
407-0401-415.50-02	TRANSFER OUT	-	0.00	369,000.00	369,000.00		Trans to Redevelopment Authority to pay Century Center Bonds	
407-0401-415.38-03	PAYING AGENT FEES	800.00	0.00	0.00	800.00	369,800.00		
407 Cumulative Capital Improvement		(0.00)	-	-	(0.00)	0.00		
FUND 408 EDIT - completed 3/19/15								
408-0000-101.00-00	CASH	2,356,110.99	0.00	0.00	2,356,110.99			
408-0000-103.00-00	INVESTMENTS	7,803,248.92	0.00	0.00	7,803,248.92			
408-0000-112.00-00	PROPERTY HELD FOR RESALE	449,831.00	0.00	(179,830.00)	270,001.00		PROPERTY HELD FOR RESALE SCHEDULE	
408-0000-116.00-00	INTEREST REC -INVESTMENTS	10,910.26	0.00	431.46	11,341.72		IR	
408-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(112,445.43)	(112,445.43)		AP	
408-0000-204.00-00	DUE TO OTHER FUNDS	-	0.00	(497.12)	(497.12)		AP	
408-0000-202.65-00	PNC PCARD PAYABLE	(45.28)	0.00	0.00	(45.28)	10,327,714.80		
408-0000-243.00-00	ENCUMBRANCES	142,486.59	0.00	0.00	142,486.59			
408-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(142,486.59)	0.00	0.00	(142,486.59)			
408-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(15,388,956.83)	0.00	0.00	(15,388,956.83)			
408-0000-271.00-00	FUND BALANCE	4,096,997.93	127,036.63	0.00	4,224,034.56	(11,164,922.27)	Per 12/31/13 CAFR	
408-0000-315.00-00	ECON/DEV INCOME TAX	(8,796,820.68)	0.00	0.00	(8,796,820.68)			
408-0000-361.00-00	INTEREST ON INVESTMENTS	(28,526.54)	(7,049.09)	(431.46)	(36,007.09)		IR	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
408-1001-350.10-00	JOB TARGET PENALTY FEE	(354,660.00)	0.00	0.00	(354,660.00)			
408-1104-380.10-99	MISC. REIMBURSEMENTS	(17,981.86)	0.00	0.00	(17,981.86)			
408-1201-380.10-99	MISC. REIMBURSEMENTS	(11,948.00)	0.00	0.00	(11,948.00)	(9,217,417.63)		
408-0401-415.31-06	OTHER PROFESSIONAL SVCS	28,300.00	(28,300.00)	0.00	0.00			
408-0401-415.37-11	CAPITAL LEASE PRINCIPAL	506,581.43	0.00	(506,581.43)	0.00		MPAC - Paid to Redevelopment Authority	
408-0401-415.37-12	CAPITAL LEASE INTEREST	123,000.00	0.00	(123,000.00)	0.00		MPAC - Paid to Redevelopment Authority	
408-0401-415.50-02	TRANSFER OUT	-	0.00	0.00	629,581.43		Trans to Redevelopment Authority for MPAC bond payment	
408-0401-415.38-01	PRINCIPAL	760,000.00	0.00	0.00	760,000.00		CEDIT Refunding Bonds	
408-0401-415.38-02	INTEREST	121,520.00	0.00	0.00	121,520.00		CEDIT Refunding Bonds	
408-0401-415.38-03	PAYING AGENT FEES	1,000.00	(1,000.00)	1,000.00	1,000.00		AP	
408-0401-415.39-30	GRANTS AND SUBSIDIES	521,000.00	(18,000.00)	18,000.00	521,000.00		AP	
408-0401-415.50-02	INTER-FUND OPER. TRANSFERS	1,688,959.00	0.00	0.00	1,688,959.00		Transfer to Fund 211	
408-0607-431.50-02	INTER-FUND OPER. TRANSFERS	1,866,582.00	0.00	0.00	1,866,582.00		Transfer to Fund 202	
408-0801-421.36-03	AUTOMOTIVE EQUIPMENT	280,732.21	0.00	0.00	280,732.21			
408-1001-460.31-06	OTHER PROF SERVICES	31,887.54	(31,887.54)	0.00	0.00			
408-1001-460.33-01	OUTSIDE PRINTING SERVICE	20,946.61	0.00	3,991.56	24,938.17		AP	
408-1001-460.39-30	GRANTS AND SUBSIDIES	112,500.00	(37,500.00)	0.00	75,000.00			
408-1001-460.39-58	HISTORIC PRESERVATION	25,000.00	0.00	0.00	25,000.00			
408-1050-460.36-01	BUILDINGS	-	0.00	48,483.18	48,483.18		AP	
408-1050-460.39-41	OTHER SERV-MANAGEMENT FEE	19,049.25	0.00	0.00	19,049.25			
408-1050-460.39-64	PROPERTY MANAGEMENT	73,375.79	0.00	2,655.83	76,031.62		AP	
408-1050-460.39-89	MISC CHARGES & SERVICES	266,250.00	(3,300.00)	21,250.00	284,200.00		AP	
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	19,703.71	0.00	1,186.98	20,890.69		AP	
408-1104-452.42-01	LAND IMPROVEMENTS	35,963.72	0.00	3,200.00	39,163.72		AP	
408-1104-452.42-02	BUILDINGS	150,000.00	0.00	0.00	150,000.00			
408-1201-415.10-01	REGULAR SALARIES	252,878.40	0.00	0.00	252,878.40			
408-1201-415.10-03	SEASONAL & INTERNS	6,628.75	0.00	0.00	6,628.75			
408-1201-415.10-09	PERMANENT PART TIME	20,124.68	0.00	0.00	20,124.68			
408-1201-415.11-01	FICA - REGULAR	20,632.25	0.00	0.00	20,632.25			
408-1201-415.11-04	PERF - REGULAR	28,322.55	0.00	0.00	28,322.55			
408-1201-415.11-08	GROUP INSURANCE - HEALTH	66,480.20	0.00	0.00	66,480.20			
408-1201-415.11-09	GROUP INSURANCE - LIFE	800.00	0.00	0.00	800.00			
408-1201-415.39-89	MISC CHARGES & SERVICES	527,062.00	0.00	13,175.00	540,237.00		AP	
408-1201-415.50-02	INTER-FUND OPER. TRANSFERS	2,306,560.00	0.00	0.00	2,306,560.00		Transfer to Fund 600	
408-1201-415.40-00	PROPERTY DISPOSITION	-	0.00	179,830.00	179,830.00	10,054,625.10	AP	
408 EDIT		0.00	0.00	-	0.00	0.00		
FUND 410 UDAG - completed 3/19/15								
410-0000-101.00-00	CASH	6,409.16	0.00	0.00	6,409.16			
410-0000-103.00-00	INVESTMENTS	21,226.60	0.00	0.00	21,226.60			
410-0000-115.87-00	LOAN RECEIVABLE	1,768,852.00	0.00	0.00	1,768,852.00		Loan receivable schedule, BDC - payment due May 2015	
410-0000-116.00-00	INTEREST REC -INVESTMENTS	29.68	0.00	1.22	30.90		IR	
410-0000-208.15-00	ADVANCE FROM OTHER FUND	(2,027,973.00)	0.00	0.00	(2,027,973.00)	(231,454.34)	Advance from COIT fund 404 Schedule #82	
410-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,762,490.73)	0.00	0.00	(3,762,490.73)			
410-0000-271.00-00	FUND BALANCE	3,994,024.67	17.89	0.00	3,994,042.56	231,551.83	Per 12/31/13 CAFR	
410-0000-361.00-00	INTEREST ON INVESTMENTS	(78.38)	(17.89)	(1.22)	(97.49)	(97.49)	IR	
410 Urban Development Action Grant (UDAG)		(0.00)	-	-	(0.00)	(0.00)		
FUND 412 MAJOR MOVES CONSTRUCTION - completed 3/19/15								
412-0000-101.00-00	CASH	843,651.25	0.00	0.00	843,651.25			
412-0000-103.00-00	INVESTMENTS	2,794,104.68	0.00	0.00	2,794,104.68			
412-0000-116.00-00	INTEREST REC -INVESTMENTS	3,906.63	0.00	178.66	4,085.29		IR	
412-0000-120.00-00	ADVANCE TO OTHER FUND	5,912,837.01	0.00	(285,341.70)	5,627,495.31		\$886,677 Douglas, \$4,740,818.31 Eddy/Triangle	
412-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(163,065.73)	(163,065.73)	9,106,270.80	AP	
412-0000-243.00-00	ENCUMBRANCES	1,766,060.45	0.00	0.00	1,766,060.45			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
412-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,766,060.45)	0.00	0.00	(1,766,060.45)			
412-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(13,191,926.26)	0.00	0.00	(13,191,926.26)			
412-0000-271.00-00	FUND BALANCE	135,191.33	34,226.81	0.00	169,418.14	(13,022,508.12)	Per 12/31/13 CAFR	
412-0000-361.00-00	INTEREST ON INVESTMENTS	(20,763.12)	(4,632.40)	(178.66)	(25,574.18)		IR	
412-0000-399.02-06	PRINCIPAL INCOME	(285,341.70)	0.00	285,341.70	0.00		Payments Douglas Road (#64), Eddy (#84), Triangle (#85)	
412-0000-399.02-07	INTEREST	(230,350.30)	0.00	0.00	(230,350.30)	(255,924.48)	Payments Douglas Road (#64), Eddy (#84), Triangle (#85)	
412-0602-431.42-03	STREETS AND ALLEYS	4,038,690.48	(29,594.41)	163,065.73	4,172,161.80	4,172,161.80	AP - Smart Streets	
412 Major Moves Capital Construction		-	-	-	-	0.00		
FUND 416 MORRIS PAC IMPROVEMENT - completed 3/19/15								
416-0000-101.00-00	CASH	119,405.72	0.00	0.00	119,405.72			
416-0000-103.00-00	INVESTMENTS	395,462.09	0.00	0.00	395,462.09			
416-0000-116.00-00	INTEREST REC -INVESTMENTS	552.92	0.00	22.34	575.26		IR	
416-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(1,267.75)	(1,267.75)	514,175.32	AP	
416-0000-243.00-00	ENCUMBRANCES	10,247.69	0.00	0.00	10,247.69			
416-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(10,247.69)	0.00	0.00	(10,247.69)			
416-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(460,454.73)	0.00	0.00	(460,454.73)			
416-0000-271.00-00	FUND BALANCE	3,644.54	(3,408.26)	0.00	236.28	(460,218.45)	Per 12/31/13 CAFR	
416-0000-347.02-01	TICKET SURCHARGE	(79,779.00)	3,705.00	0.00	(76,074.00)			
416-0000-361.00-00	INTEREST ON INVESTMENTS	(1,353.23)	(296.74)	(22.34)	(1,672.31)	(77,746.31)	IR	
416-0404-453.23-20	SMALL TOOLS & EQUIPMENT	9,582.89	0.00	1,267.75	10,850.64		AP	
416-0404-453.36-01	BUILDING SERVICES	5,055.80	0.00	0.00	5,055.80			
416-0404-453.39-89	MISC. CHARGES & SERVICES	7,883.00	0.00	0.00	7,883.00	23,789.44		
416 Morris PAC Capital Improvement		0.00	(0.00)	-	0.00	0.00		
FUND 420 SBCDA GENERAL ACCOUNT - completed 3/20/15								
420-0000-101.00-00	CASH	949,048.15	0.00	0.00	949,048.15			
420-0000-103.00-00	INVESTMENTS	3,143,170.63	0.00	0.00	3,143,170.63			
420-0000-112.00-00	PROPERTY HELD FOR RESALE	5,399,940.00	0.00	(22,000.00)	5,377,940.00		PROPERTY HELD FOR RESALE SCHEDULE	
420-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	24.25	24.25		AR	
420-0000-115.87-00	LOAN RECEIVABLE	683,474.06	0.00	(196,325.78)	487,148.28		LOAN RECEIVABLE SCHEDULE	
420-0000-116.00-00	INTEREST REC -INVESTMENTS	4,394.68	0.00	130.55	4,525.23		AR	
420-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(6,768.16)	(6,768.16)		AP	
420-0000-202.65-00	PNC PCARD PAYABLE	(8,140.69)	0.00	0.00	(8,140.69)			
420-0000-202.00-00	RETAINAGE PAYABLE	-	0.00	(5,469.00)	(5,469.00)	9,941,478.69	Retainage AP	
420-0000-243.00-00	ENCUMBRANCES	192,965.77	0.00	0.00	192,965.77			
420-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(192,965.77)	0.00	0.00	(192,965.77)			
420-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(5,346,677.44)	0.00	0.00	(5,346,677.44)			
420-0000-271.00-00	FUND BALANCE	(3,341,210.75)	(924,113.25)	0.00	(4,265,324.00)	(9,612,001.44)	Per 12/31/13 CAFR	
420-0000-311.00-00	GENERAL PROPERTY TAX	(4,309,726.91)	982,818.34	0.00	(3,326,908.57)			
420-0000-317.00-00	HOTEL/MOTEL TAX	(400,000.00)	0.00	0.00	(400,000.00)			
420-0000-349.11-00	PARKING	(12,856.23)	0.00	(19.25)	(12,875.48)			
420-0000-349.12-00	PARKING - ST. JOE	(24,847.06)	0.00	(5.00)	(24,852.06)			
420-0000-360.05-01	REIMBURSEMENT REVENUE	(1,300.68)	0.00	0.00	(1,300.68)			
420-0000-361.00-00	INTEREST ON INVESTMENTS	(4,500.12)	(1,718.24)	0.00	(6,218.36)			
420-0000-361.31-10	INTEREST INCOME	(35,667.82)	0.00	(130.55)	(35,798.37)			
420-0000-362.00-00	RENTAL OF PROPERTY	(82,641.60)	0.00	0.00	(82,641.60)			
420-0000-380.10-99	MISC. REIMBURSEMENTS	(2,098.00)	0.00	0.00	(2,098.00)			
420-0000-391.05-00	PROPERTY SALES	(8,245.00)	0.00	0.00	(8,245.00)			
420-0000-391.05-02	LAND	(1,220.00)	0.00	0.00	(1,220.00)			
420-0000-392.00-00	INTER-FUND OPER. TRANSFER	(5,928.53)	222.64	0.00	(5,705.89)		Trans from Fund 328	
420-0000-399.31-10	PRINCIPAL ON LOANS	(196,325.78)	0.00	196,325.78	0.00	(3,907,864.01)	LOAN RECEIVABLE SCHEDULE	
420-1050-460.31-01	LEGAL	48,842.25	(6,739.00)	0.00	42,103.25			
420-1050-460.31-02	ENGINEERING	25,167.29	(2,132.50)	0.00	23,034.79			
420-1050-460.31-06	OTHER PROF SERVICES	16,563.89	(1,927.99)	0.00	14,635.90			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
420-1050-460.37-11	CAPITAL LEASE PRINCIPAL	801,110.31	0.00	(413,418.57)	387,691.74		Transfer for payment of MPAC Bond through Redevelopment Authority	
420-1050-460.50-02	OTHER FINANCING USES/INTERFUND TRANS OUT	-	0.00	413,418.57	413,418.57		Transfer for payment of MPAC Bond through Redevelopment Authority	
420-1050-460.37-12	CAPITAL LEASE INTEREST	104,308.26	0.00	0.00	104,308.26			
420-1050-460.38-01	PRINCIPAL	1,721,666.66	0.00	(387,691.74)	1,333,974.92		Payment on 2013 Rev Bond - Century Center - paid through Redevel Authority Trust	
420-1050-460.38-02	INTEREST	759,297.00	0.00	(104,308.26)	654,988.74		Payment on 2013 Rev Bond - Century Center - paid through Redevel Authority Trust	
420-1050-460.50-02	OTHER FINANCING USES/INTERFUND TRANS OUT	-	0.00	492,000.00	492,000.00		Payment on 2013 Rev Bond - Century Center - paid through Redevel Authority Trust	
420-1050-460.39-41	OTHER SERV-MANAGEMENT FEE	-	(3,121.71)	6,768.16	3,646.45			
420-1050-460.39-64	PROPERTY MANAGEMENT	-	(5,452.71)	0.00	(5,452.71)			
420-1050-460.39-89	MISC CHARGES & SERVICES	4,852.00	(22,500.00)	0.00	(17,648.00)			
420-1050-460.42-01	LAND IMPROVEMENTS	15,335.58	(15,335.58)	0.00	0.00			
420-1050-460.42-03	STREETS AND ALLEYS	104,215.85	0.00	5,469.00	109,684.85		Retainage AP	
420-1050-460.40-00	PROPERTY HELD FOR RESALE-TRANS	-	0.00	22,000.00	22,000.00	3,578,386.76		
420 SBCDA General Account		(0.00)	0.00	0.00	(0.00)	0.00		
FUND 422 TIF ALLOC WEST WASHINGTON - completed 3/19/15								
422-0000-101.00-00	CASH	277,015.10	0.00	0.00	277,015.10			
422-0000-103.00-00	INVESTMENTS	917,451.58	0.00	0.00	917,451.58			
422-0000-112.00-00	PROPERTY HELD FOR RESALE	436,690.00	0.00	0.00	436,690.00		PROPERTY HELD FOR RESALE SCHEDULE	
422-0000-116.00-00	INTEREST REC -INVESTMENTS	1,282.75	0.00	43.95	1,326.70	1,632,483.38	IR	
422-0000-243.00-00	ENCUMBRANCES	38,900.36	0.00	0.00	38,900.36			
422-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(38,900.36)	0.00	0.00	(38,900.36)			
422-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(867,255.46)	0.00	0.00	(867,255.46)			
422-0000-271.00-00	FUND BALANCE	(182,396.76)	(61,319.53)	0.00	(243,716.29)	(1,110,971.75)	Per 12/31/13 CAFR	
422-0000-311.00-00	GENERAL PROPERTY TAX	(580,987.35)	62,043.77	0.00	(518,943.58)			
422-0000-361.00-00	INTEREST ON INVESTMENTS	(1,811.75)	(404.95)	(43.95)	(2,260.65)		IR	
422-0000-360.00-00	MISCELLANEOUS REVENUE	-	0.00	(307.40)	(307.40)	(521,511.63)	Reclass property management	
422-1050-460.31-06	OTHER PROF SERVICES	319.29	(319.29)	0.00	0.00			
422-1050-460.39-64	PROPERTY MANAGEMENT	(307.40)	0.00	307.40	0.00	0.00	Reclass property management	
422 West Washington TIF		(0.00)	(0.00)	-	(0.00)	(0.00)		
FUND 425 TIF - LEIGHTON PLAZA - completed 3/30/15								
425-0000-101.00-00	CASH	20,620.19	0.00	0.00	20,620.19			
425-0000-103.00-00	INVESTMENTS	68,292.37	0.00	0.00	68,292.37			
425-0000-111.00-00	CASH WITH FISCAL AGENT	83,518.24	0.00	11,188.14	94,706.38		OPERATING CASH \$89,493.49; SECURITY DEPOSIT \$5,212.89	
425-0000-115.00-00	ACCOUNTS RECEIVABLE	-	348.00	0.00	348.00		PER LEIGHTON BALANCE SHEET	
425-0000-116.00-00	UTILITY DEPOSITS	-	1,844.00	0.00	1,844.00		PER LEIGHTON BALANCE SHEET	
425-0000-227.00-00	ACCRUED PROPERTY TAXES	-	(6,112.12)	0.00	(6,112.12)		PER LEIGHTON BALANCE SHEET	
425-0000-205.00-00	SECURITY DEPOSITS PAYABLE	-	(6,161.19)	(1,310.00)	(7,471.19)		PER LEIGHTON BALANCE SHEET	
425-0000-116.00-00	INTEREST REC -INVESTMENTS	95.48	0.00	3.91	99.39	172,327.02		
425-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(30,426.25)	0.00	0.00	(30,426.25)			
425-0000-271.00-00	FUND BALANCE	(102,640.33)	4,287.52	0.00	(98,352.81)	(128,779.06)	Per 12/31/13 CAFR	
425-0000-361.00-00	INTEREST ON INVESTMENTS	(252.14)	(57.39)	(3.91)	(313.44)			
425-1081-360.00-00	MISCELLANEOUS REVENUE	(8,260.67)	460.87	527.73	(7,272.07)		INCLUDES \$1,310 CURRENT YEAR SECURITY DEPOSIT	
425-1081-360.20-00	COMMON AREA MAINT. INC.	(34,184.12)	1,654.56	(4,273.63)	(36,803.19)			
425-1081-361.00-00	INTEREST ON INVESTMENTS	(2.10)	0.00	0.00	(2.10)			
425-1081-362.00-00	RENTAL OF PROPERTY	(86,399.55)	5,812.95	(9,182.19)	(89,768.79)			
425-1083-362.00-00	RENTAL OF PROPERTY	(36,051.00)	2,000.00	(3,912.00)	(37,963.00)	(172,122.59)		
425-1081-460.23-99	OTHER REPAIR & MAINT. SUP	2,792.70	(79.15)	154.24	2,867.79			
425-1081-460.31-10	LEASING COMMISSIONS	4,297.84	0.00	2,835.00	7,132.84			
425-1081-460.35-01	ELECTRIC	1,300.55	(156.45)	0.00	1,144.10			
425-1081-460.35-03	TRASH REMOVAL	4,171.50	0.00	370.50	4,542.00			
425-1081-460.35-04	WATER	328.49	(80.00)	0.00	248.49			
425-1081-460.36-12	COMM. AREA MAINT GROUNDS	6,146.64	(736.72)	764.83	6,174.75			
425-1081-460.36-13	MAINT. SUPERVISOR LABOR	6,085.00	0.00	0.00	6,085.00			
425-1081-460.36-15	GENERAL MAINT-LABOR	22,554.52	(821.51)	1,111.93	22,844.94			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
425-1081-460.39-02	ADMINISTRATIVE/MILEAGE	402.28	(32.78)	9.52	379.02			
425-1081-460.39-03	MANAGEMENT FEES	7,500.00	0.00	625.00	8,125.00			
425-1081-460.39-09	ADMINISTRATIVE EXPENSE	6,745.61	(616.81)	43.74	6,172.54			
425-1081-460.39-89	MISC CHARGES & SERVICES	16,784.00	0.00	0.00	16,784.00			
425-1081-460.42-02	BUILDINGS	19,423.22	0.00	0.00	19,423.22			
425-1082-460.23-99	OTHER REPAIR & MAINT. SUP	1,753.71	0.00	0.00	1,753.71			
425-1082-460.36-12	COMM. AREA MAINT GROUNDS	18,957.82	(1,553.78)	772.19	18,176.23			
425-1082-460.39-01	REFUNDS / AWARDS	825.00	0.00	75.00	900.00			
425-1083-460.39-01	REFUNDS / AWARDS	2,200.00	0.00	200.00	2,400.00			
425-1083-460.39-89	MISC CHARGES & SERVICES	3,421.00	0.00	0.00	3,421.00	128,574.63		
425 Leighton Plaza TIF		-	(0.00)	(0.00)	0.00	-		
FUND 426 TIF-CENT. MED SERV AREA - completed 3/19/15								
426-0000-101.00-00	CASH	531,566.46	0.00	0.00	531,566.46			
426-0000-103.00-00	INVESTMENTS	1,760,505.05	0.00	0.00	1,760,505.05			
426-0000-116.00-00	INTEREST REC -INVESTMENTS	2,461.48	0.00	88.68	2,550.16		IR	
426-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(78,971.25)	(78,971.25)	2,215,650.42	AP	
426-0000-243.00-00	ENCUMBRANCES	179,125.85	0.00	0.00	179,125.85			
426-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(179,125.85)	0.00	0.00	(179,125.85)			
426-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,246,144.21)	0.00	0.00	(3,246,144.21)			
426-0000-271.00-00	FUND BALANCE	13,731.81	902,955.93	0.00	916,687.74	(2,329,456.47)	Per 12/31/13 CAFR (PY ADJ INCLUDES PRIOR PERIOD ADJ)	
426-0000-311.00-00	GENERAL PROPERTY TAX	(851,210.84)	419,028.56	0.00	(432,182.28)			
426-0000-361.00-00	INTEREST ON INVESTMENTS	(6,982.98)	(2,111.92)	(88.68)	(9,183.58)	(441,365.86)	IR	
426-1050-460.31-02	ENGINEERING	10,380.00	(1,380.00)	78,971.25	87,971.25		AP	
426-1050-460.31-06	OTHER PROF SERVICES	15,571.73	(1,071.73)	0.00	14,500.00			
426-1050-460.39-01	REFUNDS / AWARDS	1,532,232.98	(1,150,648.50)	0.00	381,584.48		INCLUDES PY ADJ FOR MEMORIAL REFUND	
426-1050-460.42-01	LAND IMPROVEMENTS	237,888.52	(166,772.34)	0.00	71,116.18	555,171.91		
426 Central Medical Svc Area TIF		-	-	-	-	0.00		
FUND 429 NORTHEAST DEVLOP TIF AREA - completed 3/19/15								
429-0000-101.00-00	CASH	1,055,583.71	0.00	0.00	1,055,583.71			
429-0000-103.00-00	INVESTMENTS	3,496,007.82	0.00	0.00	3,496,007.82			
429-0000-116.00-00	INTEREST REC -INVESTMENTS	4,888.01	0.00	176.71	5,064.72		IR	
429-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(112,956.10)	(112,956.10)	4,443,700.15	AP	
429-0000-243.00-00	ENCUMBRANCES	187,523.81	0.00	0.00	187,523.81			
429-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(187,523.81)	0.00	0.00	(187,523.81)			
429-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(66,637.38)	0.00	0.00	(66,637.38)			
429-0000-271.00-00	FUND BALANCE	(2,942,153.16)	(251,006.16)	0.00	(3,193,159.32)	(3,259,796.70)	Per 12/31/13 CAFR	
429-0000-311.00-00	GENERAL PROPERTY TAX	(1,568,239.76)	253,587.42	0.00	(1,314,652.34)			
429-0000-361.00-00	INTEREST ON INVESTMENTS	(8,750.68)	(1,964.68)	(176.71)	(10,892.07)	(1,325,544.41)	IR	
429-1050-460.31-01	LEGAL	5,692.44	0.00	0.00	5,692.44			
429-1050-460.31-02	ENGINEERING	14,116.19	0.00	35,090.27	49,206.46		AP	
429-1050-460.31-06	OTHER PROF SERVICES	9,366.58	(616.58)	0.00	8,750.00			
429-1050-460.42-03	STREETS AND ALLEYS	126.23	0.00	77,865.83	77,992.06	141,640.96	AP	
429 Northeast Development TIF		(0.00)	0.00	-	(0.00)	(0.00)		
FUND 430 SOUTHSIDE DEV TIF AREA #1 - completed 3/19/15								
430-0000-101.00-00	CASH	1,148,438.29	0.00	0.00	1,148,438.29			
430-0000-103.00-00	INVESTMENTS	3,803,534.68	0.00	0.00	3,803,534.68			
430-0000-116.00-00	INTEREST REC -INVESTMENTS	5,317.98	0.00	184.45	5,502.43		IR	
430-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(459,801.23)	(459,801.23)		AP	
430-0000-202.00-00	RETAINAGE PAYABLE	-	0.00	(25,641.83)	(25,641.83)	4,472,032.34	Retainage schedule	
430-0000-243.00-00	ENCUMBRANCES	1,222,533.09	0.00	0.00	1,222,533.09			
430-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,222,533.09)	0.00	0.00	(1,222,533.09)			
430-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,818,127.86)	0.00	0.00	(3,818,127.86)			
430-0000-271.00-00	FUND BALANCE	378,479.94	957.70	0.00	379,437.64	(3,438,690.22)	Per 12/31/13 CAFR	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
430-0000-311.00-00	GENERAL PROPERTY TAX	(2,379,211.99)	83,236.08	0.00	(2,295,975.91)			
430-0000-361.00-00	INTEREST ON INVESTMENTS	(9,599.58)	(2,244.69)	(184.45)	(12,028.72)	(2,308,004.63)	IR	
430-1050-460.31-02	ENGINEERING	126,759.25	(27,535.00)	57,883.75	157,108.00		AP	
430-1050-460.31-06	OTHER PROF SERVICES	109,867.00	(50,153.09)	0.00	59,713.91			
430-1050-460.39-82	DEMOLITION & CLEARANCE	8,500.00	0.00	0.00	8,500.00			
430-1050-460.41-01	LAND	91,412.00	(300.00)	0.00	91,112.00			
430-1050-460.42-03	STREETS AND ALLEYS	534,630.29	(3,961.00)	427,559.31	958,228.60	1,274,662.51	Retainage AP & AP	
430 Southside Development TIF #1		0.00	-	-	-	0.00		
FUND 432 SSSA TIF#3 - ERSKINE VILL - completed 3/19/15								
432-0000-101.00-00	CASH	1,376,507.38	0.00	0.00	1,376,507.38			
432-0000-103.00-00	INVESTMENTS	4,558,881.06	0.00	0.00	4,558,881.06			
432-0000-111.00-00	CASH WITH FISCAL AGENT	561,092.69	(561,092.69)	0.00	0.00			
432-0000-116.00-00	INTEREST REC -INVESTMENTS	6,374.09	0.00	261.27	6,635.36	5,942,023.80	IR	
432-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,924.03)	0.00	0.00	(1,924.03)			
432-0000-271.00-00	FUND BALANCE	(6,966,762.24)	565,925.62	0.00	(6,400,836.62)	(6,402,760.65)	Per 12/31/13 CAFR (includes adjustment for PY cash with fiscal agent)	
432-0000-311.00-00	GENERAL PROPERTY TAX	(9,175.08)	0.00	0.00	(9,175.08)			
432-0000-361.00-00	INTEREST ON INVESTMENTS	(17,144.90)	(4,176.90)	(261.27)	(21,583.07)	(30,758.15)	IR	
432-1050-460.31-06	OTHER PROF SERVICES	656.03	(656.03)	0.00	0.00			
432-1050-460.37-11	CAPITAL LEASE PRINCIPAL	210,000.00	0.00	(210,000.00)	0.00			
432-1050-460.37-12	CAPITAL LEASE INTEREST	281,495.00	0.00	(281,495.00)	0.00			
432-1050-460.50-01	TRANSFER OUT	-	0.00	491,495.00	491,495.00	491,495.00	Paid debt service through Erskine Village Trustee Account	
432 Southside TIF #3 - Erskine Village		(0.00)	0.00	-	(0.00)	(0.00)		
FUND 433 REDEVELOPMENT GENERAL - completed 3/19/15								
433-0000-101.00-00	CASH	2,337.55	0.00	0.00	2,337.55			
433-0000-103.00-00	INVESTMENTS	7,741.79	0.00	0.00	7,741.79			
433-0000-116.00-00	INTEREST REC -INVESTMENTS	10.82	0.00	0.44	11.26	10,090.60	IR	
433-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(60,218.32)	0.00	0.00	(60,218.32)			
433-0000-271.00-00	FUND BALANCE	34,469.80	6,089.11	0.00	40,558.91	(19,659.41)	Per 12/31/13 CAFR	
433-0000-361.00-00	INTEREST ON INVESTMENTS	(44.96)	(16.71)	(0.44)	(62.11)	(62.11)	IR	
433-1050-460.31-01	LEGAL	15,703.32	(6,072.40)	0.00	9,630.92	9,630.92		
433 Redevelopment General		-	-	-	-	-		
FUND 434 CRED - completed 3/19/15								
434-0000-101.00-00	CASH	9,837.67	0.00	0.00	9,837.67			
434-0000-116.00-00	INTEREST REC -INVESTMENTS	-	0.00	28.19	28.19		IR	
434-0000-112.00-00	PROPERTY HELD FOR RESALE	105,000.00	0.00	0.00	105,000.00	114,865.86	PROPERTY HELD FOR RESALE SCHEDULE	
434-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(842,733.00)	0.00	0.00	(842,733.00)			
434-0000-271.00-00	FUND BALANCE	728,196.31	(29.99)	0.00	728,166.32	(114,566.68)	Per 12/31/13 CAFR	
434-0000-361.00-00	INTEREST ON INVESTMENTS	(300.98)	29.99	(28.19)	(299.18)	(299.18)	IR	
434 CRED		0.00	-	-	0.00	0.00		
FUND 435 DOUGLAS ROAD TIF - completed 3/19/15								
435-0000-101.00-00	CASH	51,297.98	0.00	0.00	51,297.98			
435-0000-103.00-00	INVESTMENTS	169,894.76	0.00	0.00	169,894.76			
435-0000-116.00-00	INTEREST REC -INVESTMENTS	237.54	0.00	4.72	242.26		IR	
435-0000-208.15-00	ADVANCE FROM OTHER FUND	(923,829.00)	0.00	37,152.00	(886,677.00)	(665,242.00)	Due Major Moves Fund 412 schedule #64	
435-0000-243.00-00	ENCUMBRANCES	4,200.00	0.00	0.00	4,200.00			
435-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(4,200.00)	0.00	0.00	(4,200.00)			
435-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(148,970.73)	0.00	0.00	(148,970.73)			
435-0000-271.00-00	FUND BALANCE	778,199.38	356.66	0.00	778,556.04	629,585.31	Per 12/31/13 CAFR	
435-0000-311.00-00	GENERAL PROPERTY TAX	(321,894.56)	0.00	0.00	(321,894.56)			
435-0000-361.00-00	INTEREST ON INVESTMENTS	(556.79)	(196.24)	(4.72)	(757.75)	(322,652.31)	IR	
435-1050-460.31-06	OTHER PROF SERVICES	160.42	(160.42)	0.00	0.00			
435-1050-460.38-01	PRINCIPAL	333,681.37	0.00	(37,152.00)	296,529.37		Payment to Mishawaka	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP	
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total		Notes	
435-1050-460.38-02	INTEREST	61,779.63	0.00	0.00	61,779.63	358,309.00			
435 Douglas Rd. TIF		-	0.00	-	-	0.00			
FUND 436 NORTHEAST RESIDENTIAL TIF - completed 3/20/15									
436-0000-101.00-00	CASH	395,107.93	0.00	0.00	395,107.93				
436-0000-103.00-00	INVESTMENTS	1,308,565.50	0.00	0.00	1,308,565.50				
436-0000-116.00-00	INTEREST REC -INVESTMENTS	1,829.60	0.00	33.10	1,862.70		IR		
436-0000-208.15-00	ADVANCE FROM OTHER FUND	(4,989,008.01)	0.00	248,189.70	(4,740,818.31)	(3,035,282.18)		Eddy Street/Triangle Schedule 84 & 85	
436-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,783.79)	0.00	0.00	(2,783.79)				
436-0000-271.00-00	FUND BALANCE	2,437,713.01	(212,748.72)	0.00	2,224,964.29	2,222,180.50		Per 12/31/13 CAFR	
436-0000-311.00-00	GENERAL PROPERTY TAX	(2,725,908.77)	214,435.07	0.00	(2,511,473.70)				
436-0000-361.00-00	INTEREST ON INVESTMENTS	(2,395.56)	(1,686.35)	(33.10)	(4,115.01)	(2,515,588.71)		IR	
436-1050-460.37-11	CAPITAL LEASE PRINCIPAL	1,030,000.00	0.00	(1,030,000.00)	0.00			Paid to Redevelopment Authority	
436-1050-460.37-12	CAPITAL LEASE INTEREST	1,898,500.00	0.00	(1,898,500.00)	0.00			Paid to Redevelopment Authority	
436-1050-460.50-02	OTHER FINANCING USES/INTERFUND TRANS OUT	-	0.00	2,928,500.00	2,928,500.00			Transfer to Redevelopment Authority for Eddy Street Commons Bond	
436-1050-460.38-01	PRINCIPAL	248,189.70	0.00	(248,189.70)	0.00			Paid to Major Moves	
436-1050-460.38-02	INTEREST	184,617.30	0.00	0.00	184,617.30			Paid to Major Moves	
436-1050-460.38-03	PAYING AGENT FEES	1,000.00	0.00	0.00	1,000.00				
436-1050-460.41-01	LAND	214,573.09	0.00	0.00	214,573.09	3,328,690.39			
436 Northeast Residential TIF		-	0.00	0.00	-	0.00			
FUND 439 CERTIFIED TECHNOLOGY PARK - completed 3/19/15									
439-0000-101.00-00	CASH	1,163,095.77	0.00	0.00	1,163,095.77				
439-0000-103.00-00	INVESTMENTS	3,852,079.07	0.00	220.77	3,852,299.84		IR		
439-0000-116.00-00	INTEREST REC -INVESTMENTS	5,385.86	0.00	0.00	5,385.86	5,020,781.47			
439-0000-271.00-00	FUND BALANCE	(3,682,595.46)	2,388.47	0.00	(3,680,206.99)	(3,680,206.99)		Per 12/31/13 CAFR	
439-0000-335.30-00	CTP DISTRIBUTION	(1,328,182.00)	0.00	0.00	(1,328,182.00)				
439-0000-361.00-00	INTEREST ON INVESTMENTS	(9,783.24)	(2,388.47)	(220.77)	(12,392.48)	(1,340,574.48)		IR	
439 Certified Tech Park		0.00	-	-	(0.00)	-			
FUND 450 PALAIS HISTORIC PRESV FUND - completed 3/19/15									
450-0000-101.00-00	CASH	14,632.33	0.00	0.00	14,632.33				
450-0000-103.00-00	INVESTMENTS	48,461.10	0.00	0.00	48,461.10				
450-0000-116.00-00	INTEREST REC -INVESTMENTS	67.76	0.00	2.77	70.53	63,163.96	IR		
450-0000-271.00-00	FUND BALANCE	(53,395.30)	(1,717.25)	0.00	(55,112.55)	(55,112.55)		Per 12/31/13 CAFR	
450-0000-361.00-00	INTEREST ON INVESTMENTS	(158.64)	(40.38)	(2.77)	(201.79)		IR		
450-0405-368.00-00	HISTORIC PRESERVATION FUND	(9,607.25)	1,757.63	0.00	(7,849.62)	(8,051.41)			
450 Palais Historic Preservation Fund		-	-	-	-	0.00			
FUND 454 AIRPORT URBAN ENT. ZONE - completed 3/19/15									
454-0000-101.00-00	CASH	87,440.41	0.00	0.00	87,440.41				
454-0000-103.00-00	INVESTMENTS	289,595.55	0.00	0.00	289,595.55				
454-0000-116.00-00	INTEREST REC -INVESTMENTS	404.90	0.00	16.60	421.50	377,457.46	IR		
454-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(110,254.00)	0.00	0.00	(110,254.00)				
454-0000-271.00-00	FUND BALANCE	(266,117.57)	212.98	0.00	(265,904.59)	(376,158.59)		Per 12/31/13 CAFR	
454-0000-361.00-00	INTEREST ON INVESTMENTS	(1,069.29)	(212.98)	(16.60)	(1,298.87)	(1,298.87)		IR	
454 Airport Urban Enterprise Zone		(0.00)	-	-	(0.00)	(0.00)			
FUND 600 CONSOLIDATED BLDG. FUND - completed 3/30/15, EDITED 20 MAY 2015									
600-0000-101.00-00	CASH	169,853.42	0.00	0.00	169,853.42				
600-0000-101.01-00	PETTY CASH	60.00	0.00	0.00	60.00			Agrees to Petty Cash Schedule at 12/31/14	
600-0000-103.00-00	INVESTMENTS	562,739.46	0.00	0.00	562,739.46				
600-0000-111.00-00	CASH WITH FISCAL AGENT	1,329.00	0.00	0.00	1,329.00				
600-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	6,820.00	6,820.00		AR		
600-0000-116.00-00	INTEREST REC -INVESTMENTS	786.80	0.00	32.39	819.19		IR		
600-0000-190.10-00	FIXED ASSETS	134,918.27	0.00	2,517,521.80	2,652,440.07			PER CAPITAL ASSET SCHEDULE	

City of South Bend, Indiana
 Conversion Worksheets - Civil City and TIF
 December 31, 2014

Interfund Advances

Interfund Transfer

Interfund AR/AP

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
600-0000-190.20-00	ACCUMULATED DEPRECIATION	(70,998.29)	0.00	(730,888.86)	(801,887.15)		PER CAPITAL ASSET SCHEDULE
600-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(15,080.50)	(15,080.50)		AP
600-0000-227.10-00	PAYROLL ACCRUAL	-	0.00	(88,128.33)	(88,128.33)		ACCRUED PAYROLL
600-0000-227.10-01	VACATION & COMP ACCRUAL	-	(111,489.40)	17,598.95	(93,890.45)		ACCRUED VACATION/COMP
600-0000-227.24-00	ACCRUED INTEREST PAYABLE	-	0.00	(203.76)	(203.76)		DEBT SCHEDULE #89 (\$11), #100 (\$103), #112 (\$2), #124 (\$77), #125 (\$10)
600-0000-204.10-00	DUE TO OTHER FUNDS	-	0.00	(1,405.87)	(1,405.87)		AP
600-0000-230.00-00	BONDS PAYABLE	(27,611.13)	(9,825.84)	0.00	(37,436.97)		Bonds Payable - 63485 Mulberry Cell Tower
600-0000-230.10-00	CAPITAL LEASES PAYABLE	(58,513.42)	9,825.84	15,709.36	(32,978.22)		#89 - \$12,830.90, #100 - \$17,037.49 - #112 - \$3,109.92
600-0000-230.10-00	CAPITAL LEASES PAYABLE - NEW	-	0.00	(23,231.84)	(23,231.84)		Debt schedule #124 & 125
600-0000-230.10-00	CAPITAL LEASES PAYABLE - TRANS FROM GENERAL FUND	-	0.00	(938.52)	(938.52)	2,298,879.53	DEBT SCHEDULE #72 & 77
600-0000-243.00-00	ENCUMBRANCES	51,286.74	0.00	0.00	51,286.74		
600-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(51,286.74)	0.00	0.00	(51,286.74)		
600-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(199,283.55)	0.00	0.00	(199,283.55)		
600-0000-272.00-00	RETAINED EARNINGS	68,665.71	172,334.93	0.00	241,000.64	41,717.09	Per 12/31/13 CAFR
600-0000-270.00-00	CONTRIBUTED CAPITAL	-		(1,887,723.95)	(1,887,723.95)		PER CAPITAL ASSET SCHEDULE
600-0000-322.01-00	BUILDING	(837,868.29)	3,174.19	(3,105.00)	(837,799.10)		AR
600-0000-322.01-10	CONTRACTOR'S REGISTRATION	(155,600.00)	2,600.00	(1,900.00)	(154,900.00)		AR
600-0000-322.01-11	INSPECTION FEES	(660.00)	0.00	0.00	(660.00)		
600-0000-322.01-12	FIRE PLAN REVIEW FEES	(1,768.00)	0.00	0.00	(1,768.00)		
600-0000-322.01-13	NE NEIGHBORHOOD DESIGN FEES	(2,400.00)	0.00	0.00	(2,400.00)		
600-0000-322.01-15	COUNTY/CED CHARGES	(8,917.21)	0.00	0.00	(8,917.21)		
600-0000-361.00-00	INTEREST ON INVESTMENTS	(930.19)	(97.67)	(32.39)	(1,060.25)		AR
600-0000-380.10-99	MISC. REIMBURSEMENTS	(649.12)	0.00	0.00	(649.12)		
600-0000-391.01-00	SALE OF FIXED ASSETS	(828.00)	0.00	0.00	(828.00)		
600-1201-322.20-10	REGISTRATION FEE	(4,350.00)	0.00	0.00	(4,350.00)		
600-1201-341.30-01	TOWING & STORAGE	(3,635.00)	0.00	0.00	(3,635.00)		
600-1201-341.30-02	SALES OF ABANDONED VEHICLE.	(9,818.78)	0.00	0.00	(9,818.78)		
600-1201-344.30-00	ENVIRONMENTAL CLEANUP	(86,596.32)	860.75	0.00	(85,735.57)		Includes plug of \$6 to agree to 2013 CAFR
600-1201-349.09-00	DEMOLITION AND BOARDING	(33,926.00)	5,588.00	(50.00)	(28,388.00)		AR
600-1201-352.00-00	FORFEITS	(193,005.47)	520.00	(760.00)	(193,245.47)		AR
600-1201-354.00-00	ORDINANCE VIOLATION	(450.00)	0.00	(50.00)	(500.00)		AR
600-1201-360.90-00	SETTLEMENT FEES	(560.19)	0.00	0.00	(560.19)		
600-1201-380.10-99	MISC. REIMBURSEMENTS	(1,318.66)	152.00	0.00	(1,166.66)		
600-1201-392.00-00	INTER-FUND OPER. TRANSFER	(2,306,560.00)	0.00	0.00	(2,306,560.00)		Trans from EDIT
600-1207-321.06-00	PET LICENSES	(15,993.00)	290.00	(390.00)	(16,093.00)		AR
600-1207-321.06-10	DANGEROUS DOG LICENSE	(615.00)	0.00	0.00	(615.00)		
600-1207-321.06-20	PET IMPOUND RECLAIM FEE	(4,778.00)	90.00	(15.00)	(4,703.00)		AR
600-1207-321.06-30	PET ADOPTION FEES	(11,981.50)	385.00	(200.00)	(11,796.50)		AR
600-1207-321.06-40	PICK UP FEES	(2,682.00)	350.00	0.00	(2,332.00)		
600-1207-321.06-45	PET MICRO CHIPPING	(3,660.00)	80.00	(40.00)	(3,620.00)		AR
600-1207-321.06-50	VETERINARIAN EXPENSES	(1,800.95)	0.00	0.00	(1,800.95)		
600-1207-321.06-55	PET EUTHANASIA	(1,140.00)	0.00	0.00	(1,140.00)		
600-1207-321.06-60	ANIMAL SURRENDERS	(6,647.00)	100.00	(280.00)	(6,827.00)		AR
600-1207-321.06-70	DONATIONS	(7,918.77)	461.61	(30.00)	(7,487.16)		AR
600-1207-321.50-10	VARIOUS	(630.00)	0.00	0.00	(630.00)		
600-1207-321.60-10	RABIES SPECIMEN PREP	(25.00)	0.00	0.00	(25.00)		
600-1207-337.03-00	ANIMAL CONTROL GRANT	(1,600.00)	0.00	0.00	(1,600.00)		
600-1207-360.00-00	MISCELLANEOUS REVENUE	(153.25)	5.00	0.00	(148.25)		
600-1306-360.90-00	SETTLEMENT FEES	(918.57)	0.00	0.00	(918.57)	(5,590,401.73)	
Code Enforcement							
600-1201-415.10-01	REGULAR SALARIES	333,631.48	(11,699.56)	28,211.75	350,143.67		ACCRUED PAYROLL AND VAC ADJ
600-1201-415.10-03	SEASONAL & INTERNS	10,036.63	(1,940.26)	0.00	8,096.37		
600-1201-415.10-04	EXTRA AND OVERTIME	1,267.19	0.00	0.00	1,267.19		
600-1201-415.10-10	HIRING BONUS	4,000.00	0.00	0.00	4,000.00		
600-1201-415.11-01	FICA - REGULAR	26,541.79	(900.65)	0.00	25,641.14		
600-1201-415.11-04	PERF - REGULAR	33,745.74	(1,310.34)	0.00	32,435.40		

City of South Bend, Indiana
 Conversion Worksheets - Civil City and TIF
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Interfund Advances
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Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
600-1201-415.11-07	UNEMPLOYMENT COMP	828.00	0.00	0.00	828.00		
600-1201-415.11-08	GROUP INSURANCE - HEALTH	39,015.97	0.00	0.00	39,015.97		
600-1201-415.11-09	GROUP INSURANCE - LIFE	715.42	0.00	0.00	715.42		
600-1201-415.11-12	AUTO ALLOWANCE	4,712.50	0.00	0.00	4,712.50		
600-1201-415.11-22	PARKING ALLOWANCE	4,095.00	0.00	0.00	4,095.00		
600-1201-415.11-24	CELL PHONE ALLOWANCE	275.00	0.00	0.00	275.00		
600-1201-415.21-01	OFFICIAL RECORDS	6,157.00	(214.00)	84.00	6,027.00		AP
600-1201-415.21-02	PRINT SHOP	5,781.58	0.00	0.00	5,781.58		
600-1201-415.21-03	CENTRAL STORES - OFFICE	3,975.22	0.00	0.00	3,975.22		
600-1201-415.21-04	OTHER - OFFICE SUPPLIES	8,494.91	(122.99)	0.00	8,371.92		
600-1201-415.22-01	CENTRAL SERVICE GASOLINE	33,153.65	0.00	0.00	33,153.65		
600-1201-415.22-05	UNIFORMS	2,878.81	(3.58)	578.22	3,453.45		AP
600-1201-415.22-24	OTHER OPERATING SUPPLIES	1,779.05	(23.06)	187.00	1,942.99		AP
600-1201-415.23-20	SMALL TOOLS & EQUIPMENT	229.37	0.00	0.00	229.37		
600-1201-415.31-01	LEGAL SERVICES	39,500.00	(3,000.00)	4,150.00	40,650.00		AP
600-1201-415.31-06	OTHER PROFESSIONAL SVCS	24,143.21	(15.00)	1,835.66	25,963.87		AP
600-1201-415.31-39	COLLECTION AGENCY EXPENSE	193.00	0.00	0.00	193.00		
600-1201-415.31-71	CENTRAL STORES ALLOCATION	2,436.00	0.00	0.00	2,436.00		
600-1201-415.31-72	GIS ALLOCATION	20,592.96	0.00	0.00	20,592.96		
600-1201-415.32-02	POSTAGE / FREIGHT	20,000.02	0.00	1,555.40	21,555.42		AP
600-1201-415.32-04	TELEPHONE EXPENSE	17,765.31	(746.83)	1,431.55	18,450.03		AP
600-1201-415.32-21	TRAVEL - MILEAGE	329.28	0.00	0.00	329.28		
600-1201-415.32-23	TRAVEL - HOTEL	365.41	(365.41)	0.00	0.00		
600-1201-415.32-25	TRAVEL - OTHER	109.63	(35.40)	0.00	74.23		
600-1201-415.33-01	OUTSIDE PRINTING SERVICES	281.00	0.00	0.00	281.00		
600-1201-415.33-02	PUBLICATION LEGAL NOTICE	15,883.71	(777.48)	483.38	15,589.61		AP
600-1201-415.34-02	LIABILITY INSURANCE	40,092.00	0.00	0.00	40,092.00		
600-1201-415.36-02	OFFICE EQUIPMENT	4,229.89	0.00	658.82	4,888.71		AP
600-1201-415.36-03	AUTOMOTIVE EQUIPMENT	95,297.89	0.00	0.00	95,297.89		
600-1201-415.36-04	COMPUTER EQUIPMENT	7,728.00	0.00	0.00	7,728.00		
600-1201-415.36-06	RADIO EQUIPMENT	2,970.41	0.00	0.00	2,970.41		
600-1201-415.36-13	SITE MOWING (PARKS)	179,046.00	0.00	0.00	179,046.00		
600-1201-415.36-14	ILLEGAL DUMPING CLEANUP	347,644.00	0.00	0.00	347,644.00		
600-1201-415.36-15	GRAFFITI REMOVAL - PARKS	90,909.58	(6,463.80)	0.00	84,445.78		
600-1201-415.37-11	CAPITAL LEASE PRINCIPAL	2,095.56	0.00	(2,095.56)	0.00		DEBT SCHEDULE # 72
600-1201-415.37-12	CAPITAL LEASE INTEREST	103.00	0.00	39.95	142.95		Adjust debt schedule #72
600-1201-415.39-01	REFUNDS, AWARDS, IMDEMNITIES	2,101.55	0.00	0.00	2,101.55		
600-1201-415.39-10	SUBSCRIPTIONS	176.80	0.00	0.00	176.80		
600-1201-415.39-11	DUES & MEMBERSHIPS	1,130.57	0.00	0.00	1,130.57		
600-1201-415.39-39	BANK CREDIT CARD CHARGES	670.49	(70.45)	0.00	600.04		
600-1201-415.39-70	EDUCATION & TRAINING	3,879.00	0.00	0.00	3,879.00		
600-1201-415.39-89	MISC CHARGES & SERVICES	75,919.38	(1,617.06)	765.00	75,067.32	1,525,487.26	AP
Animal Control							
600-1207-415.10-01	REGULAR SALARIES	288,275.27	(11,639.25)	14,105.87	290,741.89		PAYROLL AND VAC ACCRUAL ADJ
600-1207-415.10-03	SEASONAL & INTERNS	4,617.50	(420.79)	0.00	4,196.71		
600-1207-415.10-04	EXTRA AND OVERTIME	8,717.92	0.00	0.00	8,717.92		
600-1207-415.10-09	PERMANENT PART TIME	7,583.16	(330.48)	0.00	7,252.68		
600-1207-415.10-10	HIRING BONUS	1,000.00	0.00	0.00	1,000.00		
600-1207-415.11-01	FICA - REGULAR	23,462.25	(905.97)	0.00	22,556.28		
600-1207-415.11-04	PERF - REGULAR	33,261.53	(1,350.73)	0.00	31,910.80		
600-1207-415.11-07	UNEMPLOYMENT COMP	818.52	0.00	0.00	818.52		
600-1207-415.11-08	GROUP INSURANCE - HEALTH	78,605.63	0.00	0.00	78,605.63		
600-1207-415.11-09	GROUP INSURANCE - LIFE	922.50	0.00	0.00	922.50		
600-1207-415.11-12	AUTO ALLOWANCE	2,212.50	0.00	0.00	2,212.50		
600-1207-415.11-24	CELL PHONE ALLOWANCE	385.00	0.00	0.00	385.00		
600-1207-415.21-01	OFFICIAL RECORDS	-	0.00	0.00	0.00		

City of South Bend, Indiana
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Interfund Advances
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Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
600-1207-415.21-02	PRINT SHOP	1,703.13	0.00	0.00	1,703.13		
600-1207-415.21-03	CENTRAL STORES - OFFICE	591.25	0.00	0.00	591.25		
600-1207-415.21-04	OTHER - OFFICE SUPPLIES	11,494.70	0.00	0.00	11,494.70		
600-1207-415.22-01	CENTRAL SERVICE GASOLINE	11,839.47	0.00	0.00	11,839.47		
600-1207-415.22-05	UNIFORMS	1,620.36	0.00	24.64	1,645.00	AP	
600-1207-415.22-06	FEED	154.06	0.00	10.68	164.74	AP	
600-1207-415.22-20	INSTITUTIONAL & MEDICAL	29,533.87	0.00	(80.65)	29,453.22	AP	
600-1207-415.22-24	OTHER OPERATING SUPPLIES	979.05	0.00	38.01	1,017.06	AP	
600-1207-415.23-20	SMALL TOOLS & EQUIPMENT	2,815.34	0.00	1,441.75	4,257.09	AP	
600-1207-415.23-99	OTHER REPAIR & MAINT. SUP	611.17	0.00	399.12	1,010.29	AP	
600-1207-415.31-06	OTHER PROFESSIONAL SVCS	31,902.28	(1,130.74)	23.28	30,794.82	AP	
600-1207-415.31-09	VETERINARY EXPENSES	15,136.86	0.00	172.00	15,308.86	AP	
600-1207-415.31-71	CENTRAL STORES ALLOCATION	2,844.00	0.00	0.00	2,844.00		
600-1207-415.32-02	POSTAGE / FREIGHT	1,327.58	0.00	149.99	1,477.57	AP	
600-1207-415.32-04	TELEPHONE EXPENSE	2,400.00	0.00	205.21	2,605.21	AP	
600-1207-415.32-21	TRAVEL - MILEAGE	173.60	0.00	0.00	173.60		
600-1207-415.32-23	TRAVEL - HOTEL	194.22	0.00	0.00	194.22		
600-1207-415.32-24	TRAVEL - MEALS	54.90	0.00	0.00	54.90		
600-1207-415.32-25	TRAVEL - OTHER	115.00	0.00	0.00	115.00		
600-1207-415.33-01	OUTSIDE PRINTING SERVICES	500.00	0.00	0.00	500.00		
600-1207-415.34-02	LIABILITY INSURANCE	4,548.00	0.00	0.00	4,548.00		
600-1207-415.35-01	ELECTRIC	13,050.67	0.00	0.00	13,050.67		
600-1207-415.35-02	GAS	4,430.40	0.00	0.00	4,430.40		
600-1207-415.35-04	WATER	5,416.64	(892.44)	928.79	5,452.99	AP	
600-1207-415.36-02	OFFICE EQUIPMENT	822.96	0.00	0.00	822.96		
600-1207-415.36-03	AUTOMOTIVE EQUIPMENT	26,626.34	0.00	0.00	26,626.34		
600-1207-415.36-04	COMPUTER EQUIPMENT	3,312.00	0.00	0.00	3,312.00		
600-1207-415.37-11	CAPITAL LEASE PRINCIPAL	767.02	0.00	(767.02)	0.00	DEBT SCHEDULE #77	
600-1207-415.37-12	CAPITAL LEASE INTEREST	48.38	0.00	4.43	52.81	Adjust Debt Schedule #77	
600-1207-415.39-12	SECURITY	969.62	0.00	0.00	969.62		
600-1207-415.39-39	BANK CREDIT CARD CHARGES	630.59	(50.69)	0.00	579.90		
600-1207-415.39-70	EDUCATION & TRAINING	205.85	0.00	0.00	205.85		
600-1207-415.39-88	CREMATION SERVICES	-	0.00	1,277.52	1,277.52	AP	
600-1207-415.39-89	MISC CHARGES & SERVICES	175.00	0.00	0.00	175.00	628,068.62	
Consolidated Building Department							
600-1306-415.10-01	REGULAR SALARIES	616,365.72	(22,937.91)	28,211.76	621,639.57	ACCRUED PAYROLL AND VAC ADJ	
600-1306-415.10-05	TEMPORARY SERVICES	6,522.75	(1,242.00)	0.00	5,280.75		
600-1306-415.11-01	FICA - REGULAR	46,623.52	(1,696.75)	0.00	44,926.77		
600-1306-415.11-04	PERF - REGULAR	68,977.76	(2,569.06)	0.00	66,408.70		
600-1306-415.11-07	UNEMPLOYMENT COMP	1,760.04	0.00	0.00	1,760.04		
600-1306-415.11-08	GROUP INSURANCE - HEALTH	115,222.16	0.00	0.00	115,222.16		
600-1306-415.11-09	GROUP INSURANCE - LIFE	1,545.00	0.00	0.00	1,545.00		
600-1306-415.11-22	PARKING ALLOWANCE	2,995.00	0.00	0.00	2,995.00		
600-1306-415.11-24	CELL PHONE ALLOWANCE	420.00	0.00	0.00	420.00		
600-1306-415.21-02	PRINT SHOP	3,686.57	0.00	0.00	3,686.57		
600-1306-415.21-03	CENTRAL STORES - OFFICE	374.44	0.00	0.00	374.44		
600-1306-415.21-04	OTHER - OFFICE SUPPLIES	5,149.64	(624.28)	0.00	4,525.36		
600-1306-415.21-05	SMALL OFFICE EQUIPMENT	2,056.92	0.00	0.00	2,056.92		
600-1306-415.22-01	CENTRAL SERVICE GASOLINE	15,000.71	0.00	0.00	15,000.71		
600-1306-415.31-06	OTHER PROFESSIONAL SVCS	6,373.63	0.00	0.00	6,373.63		
600-1306-415.31-70	ADM FEE ALLOCATION	30,943.80	0.00	0.00	30,943.80		
600-1306-415.31-71	CENTRAL STORES ALLOCATION	264.00	0.00	0.00	264.00		
600-1306-415.32-02	POSTAGE / FREIGHT	1,578.48	0.00	167.00	1,745.48	AP	
600-1306-415.32-04	TELEPHONE EXPENSE	4,920.00	0.00	0.00	4,920.00		
600-1306-415.32-24	TRAVEL - MEALS	9.58	0.00	0.00	9.58		
600-1306-415.32-25	TRAVEL - OTHER	12.00	0.00	0.00	12.00		

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
600-1306-415.33-01	OUTSIDE PRINTING SERVICES	455.97	0.00	0.00	455.97			
600-1306-415.33-02	PUBLICATION LEGAL NOTICE	355.88	0.00	0.00	355.88			
600-1306-415.34-02	LIABILITY INSURANCE	17,184.00	0.00	0.00	17,184.00			
600-1306-415.36-02	OFFICE EQUIPMENT	237.50	0.00	0.00	237.50			
600-1306-415.36-03	AUTOMOTIVE EQUIPMENT	10,916.63	0.00	0.00	10,916.63			
600-1306-415.36-04	COMPUTER EQUIPMENT	5,148.00	0.00	0.00	5,148.00			
600-1306-415.36-06	RADIO EQUIPMENT	121.60	0.00	0.00	121.60			
600-1306-415.37-11	CAPITAL LEASE PRINCIPAL	15,128.86	0.00	(15,128.86)	0.00		Capital Lease #89 & #100 & 112 & 124 & 125	
600-1306-415.37-12	CAPITAL LEASE INTEREST	897.69	(147.45)	167.85	918.09		Accrued Interest Adjust #89 & #100 & 112 & 124 & 125	
600-1306-415.39-01	REFUNDS, AWARDS, IMDEMNITIES	340.00	0.00	0.00	340.00			
600-1306-415.39-11	DUES & MEMBERSHIPS	1,588.00	0.00	0.00	1,588.00			
600-1306-415.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	346.55	0.00	0.00	346.55			
600-1306-415.39-70	EDUCATION & TRAINING	1,151.07	(160.00)	0.00	991.07			
600-1306-415.39-89	MISC CHARGES & SERVICES	0.48	0.00	0.00	0.48			
600-0000-415.45-00	DEPRECIATION EXPENSE	-	0.00	124,860.01	124,860.01		PER CAPITAL ASSET SCHEDULE	
600-1306-415.39-89	ADJUST FOR PY DIFFERENCE IN LEASES	-	0.00	2,674.97	2,674.97	1,096,249.23	(\$1,081.75) AND \$3,756.72 TRANS FROM GENERAL FUND	
600 Consolidated Building Department		0.00	(0.00)	(0.00)	0.00	-	Total Expenditures - \$3,145,689.10	
FUND 601 PARKING GARAGE FUND - completed 3/23/15								
601-0000-101.00-00	CASH	248,723.84	0.00	0.00	248,723.84			
601-0000-103.00-00	INVESTMENTS	823,753.25	0.00	0.00	823,753.25			
601-0000-115.95-00	ACCOUNTS RECEIVABLE	-	0.00	408.00	408.00		AR	
601-0000-116.00-00	INTEREST REC -INVESTMENTS	1,151.75	0.00	48.63	1,200.38		IR	
601-0000-149.20-00	UNAM LOSS ON SALE/LEASE	1,125,301.00	0.00	(562,647.00)	562,654.00		Amortize \$562,647 per year	
601-0000-190.10-00	FIXED ASSETS	8,166,455.00	0.00	76,758.00	8,243,213.00		Agrees to fixed asset schedule	
601-0000-190.15-00	LAND & CONST IN PROGRESS	1,132,020.00	0.00	0.00	1,132,020.00		Agrees to fixed asset schedule	
601-0000-190.20-00	ACCUMULATED DEPRECIATION	(4,212,769.00)	0.00	(287,046.00)	(4,499,815.00)		Agrees to fixed asset schedule	
601-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(145,962.67)	(145,962.67)		AP	
601-0000-202.00-00	RETAINAGE AP	-	0.00	(6,483.88)	(6,483.88)		RETAINAGE AP SCHEDULE & AP	
601-0000-232.10-00	UNAM GAIN SALE/LEASE	(10,277.00)	0.00	2,307.00	(7,970.00)	6,351,740.92	Amortize \$2,307 per year	
601-0000-243.00-00	ENCUMBRANCES	192,984.32	0.00	0.00	192,984.32			
601-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(192,984.32)	0.00	0.00	(192,984.32)			
601-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(626,251.20)	0.00	0.00	(626,251.20)			
601-0000-271.00-00	FUND BALANCE	(6,458,666.42)	95,888.62	0.00	(6,362,777.80)	(6,989,029.00)	Per 12/31/13 CAFR	
601-0000-361.00-00	INTEREST ON INVESTMENTS	(2,316.12)	(613.73)	(48.63)	(2,978.48)		IR	
601-0460-349.11-03	DAILY PARKING	(17,076.05)	80.00	(17.00)	(17,013.05)		AR	
601-0460-349.11-04	MONTHLY PARKING	(174,053.00)	0.00	0.00	(174,053.00)			
601-0460-349.11-05	VALIDATIONS	(195.00)	0.00	0.00	(195.00)			
601-0460-349.11-06	SPECIAL EVENTS	(43,856.00)	0.00	0.00	(43,856.00)			
601-0460-349.11-07	KEY CARD INCOME	(540.00)	0.00	0.00	(540.00)			
601-0460-360.00-00	MISCELLANEOUS REVENUE	(828.00)	435.00	0.00	(393.00)			
601-0462-349.11-03	DAILY PARKING	(24,750.85)	0.00	(91.00)	(24,841.85)		AR	
601-0462-349.11-04	MONTHLY PARKING	(374,481.00)	0.00	0.00	(374,481.00)			
601-0462-349.11-05	VALIDATIONS	(11,254.24)	0.00	0.00	(11,254.24)			
601-0462-349.11-07	KEY CARD INCOME	(5,550.00)	0.00	0.00	(5,550.00)			
601-0462-360.00-00	MISCELLANEOUS REVENUE	201.00	(144.00)	0.00	57.00			
601-0462-380.10-86	ENERGY REBATES	(63,840.00)	0.00	0.00	(63,840.00)			
601-0463-351.00-00	FINES & FEES	(76,411.00)	1,165.00	(290.00)	(75,536.00)		AR	
601-0463-361.00-00	INTEREST ON INVESTMENTS	(470.58)	41.62	0.00	(428.96)			
601-0463-349.11-02	HANDICAP PARKING	(1,485.00)	0.00	0.00	(1,485.00)			
601-0464-349.11-03	DAILY PARKING	(4,679.05)	0.00	(10.00)	(4,689.05)		AR	
601-0464-349.11-04	MONTHLY PARKING	(218,459.00)	0.00	0.00	(218,459.00)			
601-0464-349.11-05	VALIDATIONS	(62.25)	0.00	0.00	(62.25)			
601-0464-349.11-07	KEY CARD INCOME	(330.00)	0.00	0.00	(330.00)			
601-0464-360.00-00	MISCELLANEOUS REVENUE	39.00	(16.00)	0.00	23.00			
601-0465-351.00-00	FINES & FEES	(720.00)	0.00	0.00	(720.00)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP	
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes		
601-0464-360.00-99	CONTRIBUTED CAPITAL	-	0.00	(2,682.00)	(2,682.00)	(1,023,307.88)	TRANSFER FIXED ASSET OF \$20,116 LESS \$17,434 A/D FROM GENERAL FUND		
601-0460-645.31-06	OTHER PROFESSIONAL SVCS	133,780.55	(22,012.88)	26,131.62	137,899.29		AP		
601-0460-645.31-70	ADM FEE ALLOCATION	5,762.88	0.00	0.00	5,762.88				
601-0460-645.34-02	LIABILITY INSURANCE	984.00	0.00	0.00	984.00				
601-0460-645.36-01	BUILDINGS	4,541.24	0.00	0.00	4,541.24				
601-0460-645.39-39	CREDIT CARD CHARGES	2,474.77	(157.05)	0.00	2,317.72				
601-0460-645.42-02	BUILDINGS	25,065.60	(452.25)	4,223.33	28,836.68		AP		
601-0461-645-31-06	BUILDINGS	-	0.00	7,025.15	7,025.15		AP		
601-0461-645-31-99	CAPITAL ASSET ADDITIONS	-	0.00	(56,642.00)	(56,642.00)		Per fixed asset schedule		
601-0462-645.31-06	OTHER PROFESSIONAL SVCS	223,654.59	(37,713.30)	15,677.86	201,619.15		Includes plug for \$21,624.46 - capitalization of 2013 expense; CY = AP		
601-0462-645.31-70	ADM FEE ALLOCATION	13,139.40	0.00	0.00	13,139.40				
601-0462-645.34-02	LIABILITY INSURANCE	3,156.00	0.00	0.00	3,156.00				
601-0462-645.36-01	BUILDINGS	10,415.21	(4,280.95)	945.00	7,079.26		AP		
601-0462-645.39-38	BAD DEBT/UNCOLLECTABLE NSF CK	5.00	0.00	0.00	5.00				
601-0462-645.39-39	CREDIT CARD CHARGES	369.97	(51.01)	0.00	318.96				
601-0462-645.42-02	BUILDINGS	41,689.08	(452.25)	4,223.33	45,460.16		AP		
601-0463-645.31-06	OTHER PROFESSIONAL SVCS	72,379.47	(10,539.32)	18,364.35	80,204.50		AP		
601-0463-645.31-70	ADM FEE ALLOCATION	2,356.92	0.00	0.00	2,356.92				
601-0464-645.31-06	OTHER PROFESSIONAL SVCS	119,256.95	(20,676.20)	24,980.79	123,561.54		AP		
601-0464-645.31-70	ADM FEE ALLOCATION	4,962.00	0.00	0.00	4,962.00				
601-0464-645.34-02	LIABILITY INSURANCE	3,420.00	0.00	0.00	3,420.00				
601-0464-645.36-01	BUILDINGS	2,331.48	0.00	0.00	2,331.48				
601-0464-645.39-39	CREDIT CARD CHARGES	351.69	(49.05)	0.00	302.64				
601-0464-645.42-02	BUILDINGS	161,579.12	(452.25)	50,875.12	212,001.99		RETAINAGE AP AND AP		
601-0000-645.45-01	AMORTIZATION EXPENSE	-	0.00	560,340.00	560,340.00				
601-0000-645.45-00	DEPRECIATION EXPENSE	-	0.00	269,612.00	269,612.00	1,660,595.96	Per fixed asset schedule		
601 Parking Garages		(0.00)	(0.00)	-	-	-			
FUND 619 BLACKTHORN GOLF COURSE - completed 3/30/15									
619-0000-101.00-00	CASH	44.21	0.00	0.00	44.21				
619-0000-101.01-01	PETTY CASH W/FISCAL AGENT	1,100.00	0.00	0.00	1,100.00		Agrees to Petty Cash Schedule at 12/31/14		
619-0000-111.00-00	CASH WITH FISCAL AGENT	82,356.86	0.00	0.00	82,356.86		Per Billy Casper balance sheet		
619-0000-115.00-00	ACCOUNTS RECEIVABLE	(3,036.67)	0.00	9,348.67	6,312.00		Per Billy Casper balance sheet		
619-0000-117.00-00	PREPAID EXPENSE	3,000.00	0.00	0.00	3,000.00		Per PY Balance Sheet		
619-0000-142.00-00	INVENTORY-GOLF PROSHOP	5,893.95	0.00	0.00	5,893.95		Agrees to Inventory Schedule		
619-0000-144.00-00	CONCESSION INVENTORY	450.00	0.00	0.00	450.00		Agrees to Inventory Schedule		
619-0000-190.10-00	FIXED ASSETS	4,843,162.00	0.00	0.00	4,843,162.00		PER CAPITAL ASSET RECORD		
619-0000-190.15-00	LAND & CONST IN PROGRESS	448,469.00	0.00	738,779.00	1,187,248.00		CONTRIBUTED CAPITAL FROM COMMUNITY INVESTMENT		
619-0000-190.20-00	ACCUMULATED DEPRECIATION	(2,982,230.00)	0.00	(157,513.00)	(3,139,743.00)		PER CAPITAL ASSET RECORD		
619-0000-202.00-00	ACCOUNTS PAYABLE	7,068.74	0.00	(9,581.74)	(2,513.00)		Per Billy Casper balance sheet		
619-0000-204.00-00	DUE TO OTHER FUNDS	(6,197,878.89)	0.00	4,725,748.89	(1,472,130.00)		AGREE TO FUND 324; EQUAL TO SALE OF BLACKTHORN		
619-0000-204.20-00	RESERVE FOR UNCOLLECTABLE	4,508,128.91	0.00	(4,508,128.91)	0.00		AGREE TO FUND 324; EQUAL TO SALE OF BLACKTHORN		
619-0000-204.30-00	EQUIPMENT	(52,364.90)	0.00	52,364.90	0.00		EQUIPMENT LOAN WRITTEN OFF WITH SALE		
619-0000-227.20-00	PAYABLE TO STATE	(206.80)	0.00	0.00	(206.80)		Per Billy Casper balance sheet		
619-0000-227.99-00	OTHER LIABILITY	-	0.00	(700.00)	(700.00)		Per Billy Casper balance sheet		
619-0000-227.40-00	LEASE PAYABLE - PNC OLD	(106,802.80)	0.00	106,802.80	0.00		RETIRED DEBT SCHEDULE #75 WITH NEW SCHEDULE #125		
619-0000-227.40-00	LEASE PAYABLE - PNC NEW	-	0.00	(257,238.04)	(257,238.04)		AGREED TO GOLF CART SCHEDULE #121 \$56,916 due in 2015		
619-0000-227.24-00	ACCRUED INTEREST PAYABLE	-	0.00	(300.10)	(300.10)	1,256,736.08	SCHEDULE #121		
619-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(160,028.23)	0.00	0.00	(160,028.23)				
619-0000-271.00-00	FUND BALANCE	(410,206.32)	(4,506.06)	0.00	(414,712.38)	(574,740.61)	Per 12/31/13 CAFR		
619-0000-361.00-00	INTEREST INCOME	-	(36.20)	0.00	(36.20)				
619-0000-361.00-00	INTEREST INCOME FUND 319	-	183.47	0.00	183.47				
619-1065-347.01-19	LPGA TOURNAMENT FEES	(168,407.43)	0.00	0.00	(168,407.43)				
619-1065-347.01-20	GOLF COURSE GREEN FEES	(584,841.75)	0.00	0.00	(584,841.75)				

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
619-1065-347.01-22	GOLF CART RENTALS	(93,802.39)	0.00	0.00	(93,802.39)			
619-1065-347.01-23	PRO SHOP RETAIL SALES	(185,602.59)	460.09	0.00	(185,142.50)			
619-1065-347.01-25	DRIVING RANGE	(34,570.51)	0.00	0.00	(34,570.51)			
619-1065-347.01-26	GIFT CERTIFICATES	(9,061.49)	0.00	0.00	(9,061.49)			
619-1065-347.01-27	MEMBERSHIPS/SEASON PASSES	(191,658.00)	0.00	0.00	(191,658.00)			
619-1065-347.01-29	CLUB RENTAL	(4,070.00)	0.00	0.00	(4,070.00)			
619-1065-347.01-30	CONCESSION	(219,584.52)	0.00	0.00	(219,584.52)			
619-1065-347.01-31	INSTRUCTION	(6,562.99)	0.00	0.00	(6,562.99)			
619-1065-347.01-41	OTHER GOLF	(6,190.03)	(67.64)	(9,348.67)	(15,606.34)		To agree AR to Billy Casper Balance Sheet	
619-1065-347.01-99	ADVERTISING REVENUE	(35,033.33)	0.00	0.00	(35,033.33)			
619-0000-392.00-00	TRANSFER IN FROM FUND 324	-	0.00	(269,984.88)	(269,984.88)		ADJUST INTERFUND LOANS FOR PROCEEDS FROM SALE OF BLACKTHORN	
619-0000-270.00-00	CONTRIBUTED CAPITAL	-	0.00	(738,779.00)	(738,779.00)	(2,556,957.86)	FOR ADD'L LAND; ORIGINALLY LAND HELD FOR RESALE IN DCI - CORRECTED IN 2014	
Expenditures								
Maintenance								
619-1065-460.62-01	SALARIES	257,104.25	0.00	0.00	257,104.25			
619-1065-460.62-02	PAYROLL OVERHEAD	23,711.36	0.00	0.00	23,711.36			
619-1065-460.62-03	HEALTH INSURANCE	21,811.72	(1,827.96)	0.00	19,983.76			
619-1065-460.62-05	TRAVEL ALLOWANCE	1,084.90	0.00	0.00	1,084.90			
619-1065-460.62-06	PROF. EDUCATION	65.00	0.00	0.00	65.00			
619-1065-460.62-07	DUES/SUBSCRIPTION	835.00	0.00	0.00	835.00			
619-1065-460.62-08	UNIFORMS/CLOTHING	1,334.42	0.00	0.00	1,334.42			
619-1065-460.62-10	FERTILIZER	24,282.18	0.00	0.00	24,282.18			
619-1065-460.62-11	FUNGICIDES	33,046.45	0.00	0.00	33,046.45			
619-1065-460.62-12	INSECTICIDES	5,436.56	0.00	0.00	5,436.56			
619-1065-460.62-13	HERBICIDES	5,288.89	0.00	0.00	5,288.89			
619-1065-460.62-14	HORTCULT. SUPPLY	18,337.95	0.00	0.00	18,337.95			
619-1065-460.62-15	SEED	1,633.01	0.00	0.00	1,633.01			
619-1065-460.62-17	SAND	9,138.70	0.00	0.00	9,138.70			
619-1065-460.62-23	SMALL TOOLS	355.43	0.00	0.00	355.43			
619-1065-460.62-24	IRRIGATION REPAIR	11,758.89	0.00	0.00	11,758.89			
619-1065-460.62-25	DRAINAGE SUPPLY	5,081.36	0.00	0.00	5,081.36			
619-1065-460.62-26	FUEL/LUBRICANTS	27,870.86	0.00	0.00	27,870.86			
619-1065-460.62-29	G. C. ACCESSORIES	5,413.36	0.00	0.00	5,413.36			
619-1065-460.62-31	EQUIPMENT REPAIRS	36,561.37	0.00	0.00	36,561.37			
619-1065-460.62-34	OFFICE SUPPLY	1,216.49	0.00	0.00	1,216.49			
619-1065-460.62-36	BUILDING MAINT.	2,156.36	0.00	0.00	2,156.36			
619-1065-460.62-39	UTILITY WATER	1,362.01	0.00	0.00	1,362.01			
619-1065-460.62-40	UTILITY ELECTRIC	5,734.46	0.00	0.00	5,734.46			
619-1065-460.62-42	TRASH REMOVAL	4,436.74	0.00	0.00	4,436.74			
619-1065-460.62-43	MISCELLANEOUS	213.28	0.00	10,281.74	10,495.02		Adjust AP to agree to Billy Casper AP and other liability Balances	
619-1065-460.62-46	UTILITY GAS	3,705.23	0.00	0.00	3,705.23			
619-1065-460.62-47	CAPITAL EQUIP/IMPROV.	15,868.26	0.00	0.00	15,868.26	533,298.27		
Administration								
619-1065-460.63-04	PAYROLL SERVICES	8,382.77	1,832.17	0.00	10,214.94			
619-1065-460.63-10	ADVERTISING	23,143.32	0.00	0.00	23,143.32			
619-1065-460.63-18	YELLOW PAGES/WEBSITE	3,304.98	0.00	0.00	3,304.98			
619-1065-460.63-20	INSURANCE	1,571.79	0.00	0.00	1,571.79			
619-1065-460.63-21	BANK CHARGES	3.15	0.00	0.00	3.15			
619-1065-460.63-23	CITY ACCOUNTING FEE	24,000.00	0.00	0.00	24,000.00			
619-1065-460.63-25	DUES & SUBSCRIPTION	866.83	0.00	0.00	866.83			
619-1065-460.63-26	TELEPHONE SERVICE	9,787.71	0.00	0.00	9,787.71			
619-1065-460.63-29	TV CABLE	1,726.10	0.00	0.00	1,726.10			
619-1065-460.63-31	WATER/SEWER	5,127.34	0.00	0.00	5,127.34			
619-1065-460.63-32	GAS C.H.	5,124.52	0.00	0.00	5,124.52			
619-1065-460.63-34	OFFICE SUPPLIES/EQUIP.	5,369.11	0.00	0.00	5,369.11			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
619-1065-460.63-38	POSTAGE/FREIGHT	1,644.22	(63.02)	0.00	1,581.20			
619-1065-460.63-39	CREDIT CARD FEES	20,140.89	(316.42)	0.00	19,824.47			
619-1065-460.63-40	SECURITY	1,335.50	0.00	0.00	1,335.50			
619-1065-460.63-41	MISCELLANEOUS	3,972.60	0.00	0.00	3,972.60			
619-1065-460.63-42	BUILDING MAINTENANCE	13,982.27	0.00	0.00	13,982.27	130,935.83		
Proshop								
619-1065-460.64-01	SALARIES	228,444.85	3,864.58	0.00	232,309.43			
619-1065-460.64-02	PAYROLL OVERHEAD	15,089.58	579.69	0.00	15,669.27			
619-1065-460.64-03	HEALTH INSURANCE	8,343.45	0.00	0.00	8,343.45			
619-1065-460.64-05	DUES/SUBSCRIPTIONS	279.80	0.00	0.00	279.80			
619-1065-460.64-06	TRAVEL ALLOWANCE	1,556.80	0.00	0.00	1,556.80			
619-1065-460.64-07	PROF. EDUCATION	165.00	0.00	0.00	165.00			
619-1065-460.64-08	UNIFORMS/CLOTHING	65.09	0.00	0.00	65.09			
619-1065-460.64-10	COST OF GOODS SOLD	155,004.88	0.00	0.00	155,004.88			
619-1065-460.64-11	RANGE BALLS/SUPPLY	3,475.60	0.00	0.00	3,475.60			
619-1065-460.64-13	RENTAL CLUBS	3,723.13	0.00	0.00	3,723.13			
619-1065-460.64-15	GOLF CART ELECTRICITY	13,735.35	0.00	0.00	13,735.35			
619-1065-460.64-16	GOLF CART MAINTENANCE	2,648.67	0.00	0.00	2,648.67			
619-1065-460.64-17	HANDICAP SERVICE	4,150.00	0.00	0.00	4,150.00			
619-1065-460.64-18	PRO SHOP SUPPLIES	773.18	0.00	0.00	773.18			
619-1065-460.64-19	SCORECARDS	859.56	0.00	0.00	859.56			
619-1065-460.64-24	GPS FEES	47,000.00	0.00	0.00	47,000.00			
619-1065-460.64-28	DEBT SERVICE - PRINCIPAL	37,162.02	0.00	(37,162.02)	0.00			
619-1065-460.64-29	DEBT SERVICE - INTEREST	4,636.54	0.00	300.10	4,936.64		ACCRUED INTEREST PER SCHEDULE #121	
619-1065-460.64-30	TOURNAMENT EXP - LPGA	109,076.25	0.00	0.00	109,076.25			
619-1065-460-69.99	GOLF CART CAPITAL LEASE	-	0.00	187,597.26	187,597.26	791,369.36	NEW BLACKTHORN PNC LEASE LESS REFINANCE OF OLD LEASE	
Concessions								
619-1065-460.65-01	SALARIES	57,019.06	0.00	0.00	57,019.06			
619-1065-460.65-02	PAYROLL OVERHEAD	6,389.88	0.00	0.00	6,389.88			
619-1065-460.65-03	HEALTH INSURANCE	48.92	(4.21)	0.00	44.71			
619-1065-460.65-10	COST OF GOODS SOLD	77,571.22	47.34	0.00	77,618.56			
619-1065-460.65-12	PAPER GOODS	3,483.54	0.00	0.00	3,483.54			
619-1065-460.65-13	CLEANING SUPPLIES	1,663.50	0.00	0.00	1,663.50			
619-1065-460.65-16	EQUIPMENT/SUPPLIES	3,011.62	0.00	0.00	3,011.62			
619-1065-460.65-17	LINENS	1,338.90	0.00	0.00	1,338.90			
619-1065-460.65-19	OUTING EXPENSE	6,966.52	0.00	0.00	6,966.52			
619-1065-460.65-20	LICENSES & PERMITS	1,049.47	0.00	0.00	1,049.47	158,585.76		
Other								
619-1065-460.66-10	FIXED FEE	96,000.00	0.00	0.00	96,000.00			
619-1065-460.66-12	MGMT.. EXPENSE	7,406.00	(45.51)	0.00	7,360.49			
619-1065-460.66-12	OTHER	-	(100.32)	0.00	(100.32)		Includes \$19 plug to agree to 2013 CAFR	
619-1065-460.45-00	DEPRECIATION	-	0.00	157,513.00	157,513.00	260,773.17		
619 Blackthorn Golf Course		-	0.00	(0.00)	-	(0.00)		
653 Sewage Debt Service Reserve		(0.00)						
FUND 655 PROJECT RELEAF - completed 3/19/15								
655-0000-101.00-00	CASH	226,985.90	0.00	0.00	226,985.90			
655-0000-103.00-00	INVESTMENTS	751,758.95	0.00	0.00	751,758.95			
655-0000-115.10-00	ACCTS REC - CUSTOMER	37,787.80	0.00	0.00	37,787.80		AGREES TO AR SCHEDULE	
655-0000-116.00-00	INTEREST REC -INVESTMENTS	1,051.09	0.00	47.91	1,099.00		IR	
655-0000-227.10-00	ACCURED PAYROLL	-	0.00	(1,390.32)	(1,390.32)	1,016,241.33	ACCURED PAYROLL	
655-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(24,372.59)	0.00	0.00	(24,372.59)			
655-0000-271.00-00	FUND BALANCE	(951,359.77)	1,917.71	0.00	(949,442.06)	(973,814.65)	Per 12/31/13 CAFR	
655-0000-346.01-10	METERED SALES-RESIDENTIAL	(436,317.17)	0.00	0.00	(436,317.17)			
655-0000-361.00-00	INTEREST ON INVESTMENTS	(3,076.46)	(609.23)	(47.91)	(3,733.60)	(440,050.77)	IR	
655-0609-435.10-03	SEASONAL & INTERNS	23,613.55	(1,215.50)	1,291.51	23,689.56		ACCURED PAYROLL	

Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
655-0609-435.10-04	OVERTIME	3,440.27	0.00	0.00	3,440.27		
655-0609-435.11-01	FICA - REGULAR	2,069.67	(92.98)	98.81	2,075.50		ACCRUED PAYROLL
655-0609-435.11-07	UNEMPLOYMENT COMP	296.52	0.00	0.00	296.52		
655-0609-435.22-24	OTHER OPERATING SUPPLIES	7,049.90	0.00	0.00	7,049.90		
655-0609-435.31-07	MGMT FEE - WATER WORKS	11,520.00	0.00	0.00	11,520.00		
655-0609-435.31-70	ADM FEE ALLOCATION	11,669.04	0.00	0.00	11,669.04		
655-0609-435.34-02	LIABILITY INSURANCE	396.00	0.00	0.00	396.00		
655-0609-435.36-03	AUTOMOTIVE EQUIPMENT	9,909.61	0.00	0.00	9,909.61		
655-0609-435.37-11	CAPITAL LEASE PRINCIPAL	67,574.19	0.00	0.00	67,574.19		
655-0609-435.37-12	CAPITAL LEASE INTEREST	4,615.11	0.00	0.00	4,615.11		
655-0609-435.50-02	INTERFUND TRANSFER	250,000.00	0.00	0.00	250,000.00		Trans to MVH Fund 202
655-0609-435.63-70	BAD DEBT EXPENSES	5,388.39	0.00	0.00	5,388.39	397,624.09	
655 Project Releaf		(0.00)	0.00	0.00	0.00	0.00	

FUND 677 HALL OF FAME CAPITAL - COMPLETED 3/20/15

677-0000-101.00-00	CASH	129,552.49	0.00	0.00	129,552.49		
677-0000-103.00-00	INVESTMENTS	429,067.35	0.00	0.00	429,067.35		
677-0000-116.00-00	INTEREST REC -INVESTMENTS	599.91	0.00	24.77	624.68		IR
677-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(225.00)	(225.00)		AP
677-0000-204.00-00	DUE TO OTHER FUND	-	0.00	(715.44)	(715.44)		
677-0000-208.15-00	ADVANCE FROM OTHER FUND	(656,847.89)	0.00	98,543.81	(558,304.08)	0.00	Discounted General Fund Advance to Hall
677-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(680,596.96)	0.00	0.00	(680,596.96)		adjust for balance sheet accruals
677-0000-271.00-00	FUND BALANCE	679,038.12	1,558.84	0.00	680,596.96	0.00	Per 12/31/13 CAFR
677-0000-361.00-00	INTEREST ON INVESTMENTS	(1,822.51)	(426.92)	(24.77)	(2,274.20)		IR
677-0000-392.99-99	OPERATING TRANSFER	-	0.00	(98,543.81)	(98,543.81)	(100,818.01)	Transfer from General Fund - adjust
677-0414-645.22-24	OTHER OPERATING SUPPLIES	418.97	(365.47)	0.00	53.50		so net assets always zero
677-0414-645.34-02	LIABILITY INSURANCE	6,312.00	0.00	0.00	6,312.00		
677-0414-645.35-01	ELECTRIC	23,850.22	0.00	0.00	23,850.22		
677-0414-645.35-02	GAS	14,485.68	0.00	0.00	14,485.68		
677-0414-645.35-04	WATER	4,204.23	(686.95)	715.44	4,232.72		
677-0414-645.36-01	BUILDINGS	51,738.39	(79.50)	225.00	51,883.89	100,818.01	
677 Hall of Fame Capital		-	(0.00)	(0.00)	-	-	

FUND 701 FIRE PENSION FUND - completed 3/19/15

701-0000-101.00-00	CASH	148,064.36	0.00	0.00	148,064.36		
701-0000-103.00-00	INVESTMENTS	490,377.19	0.00	0.00	490,377.19		
701-0000-115.00-00	ACCOUNTS RECEIVABLE	177.00	0.00	0.00	177.00		
701-0000-116.00-00	INTEREST REC -INVESTMENTS	685.63	0.00	45.90	731.53		IR
701-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(83.01)	(83.01)		AP
701-0000-227.10-00	ACCURED PAYROLL	-	0.00	(186.05)	(186.05)	639,081.02	ACCURED PAYROLL
701-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(439.20)	0.00	0.00	(439.20)		
701-0000-271.00-00	FUND BALANCE	(937,661.11)	13,215.51	0.00	(924,445.60)	(924,884.80)	Per 12/31/13 CAFR
701-0000-335.05-00	CIGAR. TAX DIST.-FIRE PEN	(5,129,097.88)	0.00	0.00	(5,129,097.88)		
701-0000-360.00-00	MISCELLANEOUS REVENUE	(1,483.53)	0.00	0.00	(1,483.53)		
701-0000-361.00-00	INTEREST ON INVESTMENTS	(1,321.45)	(595.34)	(45.90)	(1,962.69)	(5,132,544.10)	IR
701-0903-645.10-01	REGULAR	10,230.36	(620.17)	186.05	9,796.24		ACCURED PAYROLL
701-0903-645.32-02	POSTAGE	840.32	0.00	83.01	923.33		AP
701-0903-701.10-06	DEATH BENEFITS	72,000.00	(12,000.00)	0.00	60,000.00		
701-0903-701.10-07	PENSION RETIRED PERSONNEL	3,656,673.08	0.00	0.00	3,656,673.08		
701-0903-701.10-08	PENSIONS CURRENT YEAR	128,972.61	0.00	0.00	128,972.61		
701-0903-701.10-09	PENSIONS DEPENDENTS	1,314,347.62	0.00	0.00	1,314,347.62		
701-0903-701.11-08	FIRE PENSION	247,635.00	0.00	0.00	247,635.00	5,418,347.88	
701 Fire Pension Fund		0.00	-	0.00	(0.00)	0.00	

FUND 702 POLICE PENSION FUND - completed 3/19/15

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
702-0000-101.00-00	CASH	257,328.32	0.00	0.00	257,328.32			
702-0000-103.00-00	INVESTMENTS	852,250.55	0.00	0.00	852,250.55			
702-0000-116.00-00	INTEREST REC -INVESTMENTS	1,191.59	0.00	70.74	1,262.33		IR	
702-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(97.61)	(97.61)	1,110,743.59	AP	
702-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(853.65)	0.00	0.00	(853.65)			
702-0000-271.00-00	FUND BALANCE	(1,707,802.81)	1,093.20	0.00	(1,706,709.61)	(1,707,563.26)	Per 12/31/13 CAFR	
702-0000-335.06-00	CIGAR. TAX-POLICE PENSION	(6,111,865.45)	0.00	0.00	(6,111,865.45)			
702-0000-360.00-00	MISCELLANEOUS REVENUE	(4,259.02)	0.00	(70.74)	(4,329.76)		IR	
702-0000-361.00-00	INTEREST ON INVESTMENTS	(2,666.22)	(1,093.20)	0.00	(3,759.42)	(6,119,954.63)		
702-0803-645.10-01	REGULAR	9,100.00	0.00	0.00	9,100.00			
702-0803-645.11-01	FICA - REGULAR	696.15	0.00	0.00	696.15			
702-0803-645.21-03	C.S. - OFFICE SUPPLIES	173.44	0.00	0.00	173.44			
702-0803-645.32-02	POSTAGE	892.38	0.00	97.61	989.99		AP	
702-0803-702.10-06	DEATH BENEFITS	132,000.00	0.00	0.00	132,000.00			
702-0803-702.10-07	PENSION RETIRED PERSONNEL	4,381,108.33	0.00	0.00	4,381,108.33			
702-0803-702.10-08	PENSIONS CURRENT YEAR	62,364.66	0.00	0.00	62,364.66			
702-0803-702.10-09	PENSIONS DEPENDENTS	1,634,486.65	0.00	0.00	1,634,486.65			
702-0803-702.10-10	DROP	226,720.08	0.00	0.00	226,720.08			
702-0803-702.11-08	POLICE PENSION	269,135.00	0.00	0.00	269,135.00	6,716,774.30		
702 Police Pension Fund		0.00	-	-	0.00	0.00		
FUND 705 K-9 UNIT - completed 3/19/15								
705-0000-101.00-00	CASH	768.87	0.00	0.00	768.87			
705-0000-103.00-00	INVESTMENTS	2,546.44	0.00	0.00	2,546.44			
705-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	500.00	500.00		AR	
705-0000-116.00-00	INTEREST REC -INVESTMENTS	3.56	0.00	0.15	3.71	3,819.02	IR	
705-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(0.01)	0.00	0.00	(0.01)			
705-0000-271.00-00	FUND BALANCE	(1,313.18)	0.70	0.00	(1,312.48)	(1,312.49)	Per 12/31/13 CAFR	
705-0000-361.00-00	INTEREST ON INVESTMENTS	(5.68)	(0.70)	(0.15)	(6.53)		IR	
705-0000-367.00-00	DONATION PRIVATE SOURCES	(2,000.00)	0.00	(500.00)	(2,500.00)	(2,506.53)	AR	
705 K-9 Unit		-	-	-	-	-		
FUND 709 PAYROLL FUND - completed 3/19/15								
709-0000-202.00-00	ACCOUNTS PAYABLE	(36.69)	0.00	36.69	0.00			
709-0000-208.00-00	DUE TO OTHER FUNDS	-	0.00	0.00	0.00			
709-0000-222.01-00	UNAPPLIED RECEIPTS	-	0.00	0.00	0.00			
709-0000-238.01-01	FEDERAL	26.51	0.00	(26.51)	0.00			
709-0000-238.01-02	STATE OF INDIANA	6.02	0.00	(6.02)	0.00			
709-0000-238.01-03	COUNTY	4.16	0.00	(4.16)	0.00			
709-0000-271.00-00	FUND BALANCE	-	0.00	0.00	0.00	0.00	Per 12/31/13 CAFR	
709 Payroll Fund		0.00	-	(0.00)	-	-		
FUND 711 SELF FUNDED EMPLOYEE BENEFITS - completed 3/30/15								
711-0000-101.00-00	CASH	959,936.08	0.00	0.00	959,936.08			
711-0000-103.00-00	INVESTMENTS	3,092,726.85	0.00	0.00	3,092,726.85			
711-0000-115.00-00	ACCOUNTS RECEIVABLE	-	0.00	17,654.11	17,654.11			
711-0000-116.00-00	INTEREST REC -INVESTMENTS	4,324.15	0.00	202.30	4,526.45		IR	
711-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(156,435.09)	(156,435.09)		AP less dependent care and flex spending prior year	
711-0000-204.00-00	DUE TO OTHER FUNDS	-	0.00	(1,899.06)	(1,899.06)		AP	
711-0000-299.00-00	CLAIMS PAYABLE FLEX	-	(42,546.74)	7,470.90	(35,075.84)		Per 2015 account review	
711-0000-299.00-00	CLAIMS PAYABLE DEPENDENT	-	(8,399.92)	3,668.91	(4,731.01)		Per 2015 account review	
711-0000-299.10-00	ESTIMATE OF UNFILED CLAIMS	-	(100,000.00)	0.00	(100,000.00)		\$100,000 same amount as 2010 , 2011, 2012 & 2013	
711-0000-238.23-01	CLAIMS PAYABLE	-	(1,056,327.00)	267,310.00	(789,017.00)	2,987,685.49	Per 12/31/14 Wakley IBNR report	
711-0000-243.00-00	ENCUMBRANCES	5,000.00	0.00	0.00	5,000.00			
711-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(5,000.00)	0.00	0.00	(5,000.00)			
711-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(607,832.87)	0.00	0.00	(607,832.87)			

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014						Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes	
711-0000-271.00-00	FUND BALANCE	(5,053,614.23)	1,215,516.10	0.00	(3,838,098.13)	(4,445,931.00)	Per 12/31/13 CAFR \$4,45,931	
711-0000-360-00-00	MISC. REVENUES	-	0.00	(6,000.00)	(6,000.00)			
711-0000-361.00-00	INTEREST ON INVESTMENTS	(15,784.57)	(3,642.34)	(202.30)	(19,629.21)		IR	
711-0000-380.10-99	MISC. REIMBURSEMENTS	(898.50)	0.00	0.00	(898.50)			
711-0000-395.10-02	EMPLOYEE-HEALTH	(1,458,375.86)	0.00	0.00	(1,458,375.86)			
711-0000-395.10-04	DENTAL AND VISION PLAN	(471,230.61)	0.00	0.00	(471,230.61)			
711-0000-395.10-05	ADDITIONAL FLEX	(250,829.73)	0.00	0.00	(250,829.73)			
711-0000-395.10-06	DEPENDENT CARE	(33,759.60)	0.00	0.00	(33,759.60)			
711-0000-395.10-10	PENSION MEDICAL & LIFE	(283,335.32)	154.39	(2,805.81)	(285,986.74)		AR	
711-0000-395.10-50	COBRA RECEIPTS	(83,549.19)	0.00	(8,848.30)	(92,397.49)		AR	
711-0000-395.20-07	LIFE INSURANCE PREMIUM	(156,759.12)	0.00	0.00	(156,759.12)			
711-0000-395.20-08	L-TERM DISABILITY PREMIUM	(52,651.79)	0.00	0.00	(52,651.79)			
711-0000-395.20-10	PENSION MEDICAL	(516,770.00)	0.00	0.00	(516,770.00)			
711-0000-395.20-11	EMPLOYER CONTRIBUTIONS	(9,281,074.24)	0.00	0.00	(9,281,074.24)			
711-0000-395.20-12	FIRE-EMPLOYER	(20,208.00)	0.00	0.00	(20,208.00)			
711-0000-395.20-13	POLICE-EMPLOYER	(77,464.00)	0.00	0.00	(77,464.00)			
711-0000-395.20-52	POLICE REBATE	(71,991.00)	0.00	0.00	(71,991.00)			
711-0000-395.20-54	FIRE FAMILY	(41.96)	0.00	0.00	(41.96)			
711-0000-395.20-56	TM & NB SINGLE	(137,495.34)	0.00	0.00	(137,495.34)			
711-0000-396.01-00	SPECIFIC STOP LOSS	(406,757.05)	7,772.75	(13,164.24)	(412,148.54)	(13,345,711.73)	AP	
Administration								
711-0401-671.21-02	STATIONERY & PRINTING	93.31	0.00	0.00	93.31			
711-0401-671.22-25	WELLNESS PROGRAM SUPPLIES	38,540.43	(80.00)	80.00	38,540.43		AP	
711-0401-671.31-06	OTHER PROFESSIONAL SVCS.	238,615.15	(10,640.50)	514.00	228,488.65		AP	
711-0401-671.31-08	WELLNESS PROGRAM SERVICES	34,023.15	(1,806.74)	2,774.06	34,990.47		AP	
711-0401-671.31-70	ADM FEE ALLOCATION	360,815.16	0.00	0.00	360,815.16			
711-0401-671.32-02	POSTAGE	465.54	0.00	33.53	499.07		AP	
711-0401-671.32-21	TRAVEL - MILEAGE	28.56	0.00	0.00	28.56			
711-0401-671.32-23	TRAVEL - HOTEL	144.48	0.00	0.00	144.48			
711-0401-671.32-24	TRAVEL - MEALS	43.84	0.00	0.00	43.84			
711-0401-671.32-25	TRAVEL - OTHER	12.00	0.00	0.00	12.00			
711-0401-671.39-01	REFUNDS, AWARDS, IMDEMNITIES	150.00	0.00	0.00	150.00		Moved from Insurance claims and premiums to Admin	
711-0401-671.39-10	SUBSCRIPTIONS	750.00	0.00	0.00	750.00	664,555.97	Moved from Insurance claims and premiums to Admin	
Insurance Claims and Premiums								
711-0401-671.34-05	LIFE	111,923.49	0.00	0.00	111,923.49			
711-0401-671.34-06	LONG TERM DISABILITY	52,924.42	0.00	0.00	52,924.42			
711-0401-671.34-13	EMPLOYEE ASSISTANCE PROG.	42,622.50	0.00	0.00	42,622.50			
711-0401-671.34-14	VISION PLAN	134,577.26	0.00	0.00	134,577.26			
711-0401-671.34-15	DENTAL PLAN	513,453.32	0.00	0.00	513,453.32			
711-0401-671.34-16	FLEX CLAIMS	174,061.68	0.00	6,105.38	180,167.06		AP	
711-0401-671.34-17	MEDICAL CLAIMS	11,833,657.11	0.00	(105,318.58)	11,728,338.53		AP = \$161,991.42; IBNR adjustment (\$267,310)	
711-0401-671.34-18	CLAIMS ADMINISTRATION	763,534.45	0.00	0.00	763,534.45			
711-0401-671.34-22	PRIOR YR. FLEX	51,925.04	0.00	(7,470.90)	44,454.14		Review of Account through 3/30/15	
711-0401-671.34-23	SH/TM DISABILITY	37,679.63	0.00	0.00	37,679.63			
711-0401-671.34-24	DEPENDENT CARE	37,471.04	0.00	0.00	37,471.04			
711-0401-671.34-25	PRIOR YEAR DEPENDENT CARE	9,346.40	0.00	(3,668.91)	5,677.49		Review of Account through 3/30/15	
711-0401-671.34-26	SPECIFIC STOP LOSS PREMI.	485,833.94	0.00	0.00	485,833.94			
711-0401-671.39-38	NSF CHECKS	346.00	0.00	0.00	346.00			
711-0401-671.39-70	EDUCATION & TRAINING	398.00	0.00	0.00	398.00	14,139,401.27		
711 Self-Funded Employee Benefits		(0.00)	0.00	(0.00)	0.00	0.00		
FUND 713 UNEMPLOYMENT COMP FUND - completed 3/20/15								
713-0000-101.00-00	CASH	55,871.20	0.00	0.00	55,871.20			
713-0000-103.00-00	INVESTMENTS	185,040.90	0.00	0.00	185,040.90			
713-0000-116.00-00	INTEREST REC -INVESTMENTS	258.72	0.00	10.47	269.19		IR	

City of South Bend, Indiana Conversion Worksheets - Civil City and TIF December 31, 2014							Interfund Advances	Interfund Transfer	Interfund AR/AP
Account Number	Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes		
713-0000-202.00-00	ACCOUNTS PAYABLE	-	0.00	(14,160.91)	(14,160.91)	227,020.38	AP		
713-0000-271.00-00	FUND BALANCE	(260,030.03)	24,861.22	0.00	(235,168.81)	(235,168.81)	Per 12/31/13 CAFR		
713-0000-361.00-00	INTEREST ON INVESTMENTS	(682.76)	(168.63)	(10.47)	(861.86)		IR		
713-0000-395.20-02	EMPLOYER	(102,364.20)	0.00	0.00	(102,364.20)	(103,226.06)	MONTHLY ALLOCATIONS TO DEPARTMENTS		
713-0401-671.11-07	UNEMPLOYMENT COMP	114,682.41	(24,692.59)	7,560.91	97,550.73		AP		
713-0401-671.31-25	OUTPLACEMENT SERVICES	-	0.00	6,600.00	6,600.00		AP		
713-0401-671.31-70	ADM FEE ALLOCATION	7,223.76	0.00	0.00	7,223.76	111,374.49	MONTHLY ALLOCATION		
713 Unemployment Compensation Fund		(0.00)	-	-	(0.00)	-			
FUND 718 STATE TAX WITHHOLDING - completed 3/20/15									
718-0000-101.00-00	CASH	301,548.33	0.00	0.00	301,548.33				
718-0000-202.00-00	ACCOUNTS PAYABLE	(296,762.71)	0.00	0.00	(296,762.71)		Indiana Department of Revenue A/P		
718-0000-238.01-06	STATE OF MICHIGAN	(4,785.62)	0.00	0.00	(4,785.62)		State of Michigan Dept of Treasury A/P		
718-0000-271.00-00	FUND BALANCE	-	0.00	0.00	0.00	0.00	Per 12/31/13 CAFR		
718-0000-290.71-80	STATE TAX WITHHOLDING	-	0.00	0.00	0.00				
718 State Tax Withholding		(0.00)	-	-	(0.00)				
FUND 725 MORRIS/PALAIS BOX OFFICE - completed 3/20/15									
725-0000-103.04-01	MORRIS BOX OFFICE ACCOUNT	1,013,744.30	0.00	0.00	1,013,744.30				
725-0000-103.05-01	PALAIS BOX OFFICE ACCOUNT	57,287.30	0.00	0.00	57,287.30				
725-0000-222.84-00	MORRIS EVENT DEPOSITS	(1,013,744.30)	0.00	0.00	(1,013,744.30)				
725-0000-222.86-00	PALAIS EVENT DEPOSITS	(57,287.30)	0.00	0.00	(57,287.30)				
725-0000-271.00-00	FUND BALANCE	-	0.00	0.00	0.00	0.00	Per 12/31/13 CAFR		
725 Morris/Palais Box Office		0.00	-	-	0.00				
FUND 730 CITY CEMETERY TRUST FUND - completed 3/20/15									
730-0000-101.00-00	CASH	6,574.18	0.00	0.00	6,574.18				
730-0000-103.00-00	INVESTMENTS	21,773.15	0.00	0.00	21,773.15				
730-0000-116.00-00	INTEREST REC -INVESTMENTS	30.44	0.00	1.25	31.69	28,379.02	IR		
730-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(35,195.00)	0.00	0.00	(35,195.00)				
730-0000-271.00-00	FUND BALANCE	(1,739.10)	23.96	0.00	(1,715.14)	(36,910.14)	Per 12/31/13 CAFR		
730-0000-290.43-01	TIF AIRPORT GENERAL ACCT	-	0.00	0.00	0.00				
730-0000-361.00-00	INTEREST ON INVESTMENTS	(101.37)	(23.96)	(1.25)	(126.58)	(126.58)	IR		
730-0000-452.39-89	CONTRACT SERVICES/CHARGES	8,657.70	0.00	0.00	8,657.70	8,657.70			
730 City Cemetery Trust Fund		-	-	-	-	0.00			

Century Center

December 31, 2014 Conversion Worksheet

Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Subtotal	Current Year Adjustment	Ref	12/31/2014 CAFR Balance	Total	Notes
CASH	598,661.23	0.00	598,661.23	0.00		598,661.23		Agrees to bank rec
CASH	1,418,662.50	0.00	1,418,662.50	0.00		1,418,662.50		Agrees to bank rec
PETTY CASH	17,940.00	0.00	17,940.00	0.00		17,940.00		Agrees to CC records
EVENT ACCOUNT	143,394.21	0.00	143,394.21	0.00		143,394.21		Agrees to bank rec
PAYROLL-ACCOUNTS PAY CASH	132,880.07	0.00	132,880.07	0.00		132,880.07		Agrees to bank rec
ACCOUNTS RECEIVABLE	103,415.02	(25,084.82)	78,330.20	61,975.40		140,305.60		A/R PER CAFR 12/31/13 = \$78,330.20; 12/31/14 agrees to AR register
RECEIVABLE - SMG	-	0.00	0.00	30,965.00		30,965.00		Balance due from SMG for missing targets
PREPAID EXPENSE	7,309.89	0.00	7,309.89	1,694.37		9,004.26		Agrees to schedule
DEPOSITS - F&B	-	0.00	0.00	535.00		535.00		DEPOSITS ON KEGS PER SCHEDULE
F&B INVENTORY	-	0.00	0.00	42,856.17		42,856.17		Agrees to schedule
FIXED ASSETS	27,199,429.00	0.00	27,199,429.00	(13,727.00)		27,185,702.00		Agreed to fixed asset schedule
LAND & CONST IN PROGRESS	702,934.00	0.00	702,934.00	10,500.00		713,434.00		Agreed to fixed asset schedule
ACCUMULATED DEPRECIATION	(11,726,761.00)	0.00	(11,726,761.00)	(772,156.00)		(12,498,917.00)		Agreed to fixed asset schedule
ACCOUNTS PAYABLE	(45,798.97)	0.00	(45,798.97)	(73,323.27)		(119,122.24)		Agreed to AP schedule in file
RETAINAGE AP	-	0.00	0.00	(1,970.00)		(1,970.00)		RETAINAGE AP - ELEVATOR (Retainage schedule)
ACCRUED PAYROLL	(21,438.27)	0.00	(21,438.27)	21,438.27		0.00		Refer to Memo in File
ACCRUED VACATION	-	0.00	0.00	(24,384.60)		(24,384.60)		Agrees to schedule
ACCRUED INCENTIVES	(94,150.85)	0.00	(94,150.85)	64,450.85		(29,700.00)		Agreed to Incentive Fee Calculation
ACCRUED EMPLOYEE INCENTIVE	-	0.00	0.00	(15,400.00)		(15,400.00)		ACCRUED EMPLOYEE INCENTIVE PER SCHEDULE
ACCRUED EXPENSES	(21,194.09)	0.00	(21,194.09)	(5,773.60)		(26,967.69)		Agreed to accrued expense schedule
DEFERRED REVENUE	24,465.00	(24,465.00)	0.00	0.00		0.00		Posted entry to clean up balance sheet account twice. Reversed through misc revenue.
DEFERRED REVENUE-SMG 6 yr	-	(527,083.33)	(527,083.33)	95,833.33		(431,250.00)		Amortized \$575k over 72 months
ACCRUED PAYROLL TAX	-	0.00	0.00	(7,346.01)		(7,346.01)		ACCRUED FUTA PAID IN JAN 2015
ACCRUED WORKERS COMP	-	0.00	0.00	(13,197.36)		(13,197.36)		AGREES TO SCHEDULE
STATE SALES TAXES	(87,851.50)	86,532.42	(1,319.08)	(5,331.07)		(6,650.15)		Agrees to INTax payment voucher from January 2015
CUSTOMER DEPOSIT LIAB.	174,712.67	(319,771.23)	(145,058.56)	36,581.68		(108,476.88)		Deposits per CAFR 12/31/13 = \$145,058.56; agreed 12/31/14 balance to schedule
MISC DEDUCTIONS FROM EMP	(7,206.62)	0.00	(7,206.62)	6,479.60		(727.02)	17,150,231.09	Union dues and FSA - agreed to schedule
FUND BALANCE	(16,831,957.45)	527,082.81	(16,304,874.64)	0.00		(16,304,874.64)		
FUND BALANCE	(1,757,697.36)	0.00	(1,757,697.36)	0.00		(1,757,697.36)	(18,062,572.00)	Agrees to 12/31/13 CAFR \$18,062,572
HOTEL/MOTEL TAX	(1,313,450.00)	0.00	(1,313,450.00)	0.00		(1,313,450.00)		
PARKING	(100,633.50)	0.00	(100,633.50)	0.00		(100,633.50)		
MISCELLANEOUS REVENUE	(48,592.81)	50,293.34	1,700.53	(98,557.08)		(96,856.55)		PY adjust \$68,524.94 to agree Fund balance to 12/31/13; CY and PY AR adjustment; Deposit account adjustment
INTEREST ON INVESTMENTS	(328.14)	0.00	(328.14)	0.00		(328.14)		
ROOM RENTAL	(322,416.14)	(8,324.80)	(330,740.94)	0.00		(330,740.94)		
EQUIPMENT RENTAL	(21,313.54)	0.00	(21,313.54)	0.00		(21,313.54)		
ART CENTER RENT	(65,000.00)	0.00	(65,000.00)	0.00		(65,000.00)		
A/V TECH	(195,172.54)	0.00	(195,172.54)	0.00		(195,172.54)		
SECURITY EVENT	(14,956.50)	0.00	(14,956.50)	0.00		(14,956.50)		
OPERATION LABOR BILLED	(2,025.00)	0.00	(2,025.00)	0.00		(2,025.00)		
ELECTRICAL BILLED	(8,320.00)	0.00	(8,320.00)	0.00		(8,320.00)		
TELECOMM BILLED	(3,240.00)	0.00	(3,240.00)	0.00		(3,240.00)		
OTHER SERVICES	(174,629.42)	0.00	(174,629.42)	0.00		(174,629.42)		
FOOD/BEVERAGE COMMISSIONS	(77,210.62)	24,465.00	(52,745.62)	(30,965.00)		(83,710.62)		SMG amount due for missing targets
FOOD & BEVERAGE REVENUE	(1,740,742.98)	319,771.23	(1,420,971.75)	5,331.07		(1,415,640.68)		Sales tax adjustment
CONTRIBUTED CAPITAL	-	0.00	0.00	(106,333.33)		(106,333.33)	(3,932,350.76)	TRANSFER IN OF ASSET FROM PARKS (\$10,500) and SMG (\$95,833.33)
REGULAR	1,132,918.86	(8,781.33)	1,124,137.53	11,094.54		1,135,232.07		Accrued employee bonuses (\$15,400); accrued payroll (-\$21,438.27); accrued vacation (\$17,132.81)
TEMPORARY SERVICES	14,452.87	(1,106.21)	13,346.66	0.00		13,346.66		
PERMANENT PART TIME	29,397.57	(380.56)	29,017.01	0.00		29,017.01		
EMPLOYEE BONUSES	20,738.99	0.00	20,738.99	0.00		20,738.99		
FICA - REGULAR	85,715.50	0.00	85,715.50	0.00		85,715.50		
GROUP INSURANCE - HEALTH	155,824.37	0.00	155,824.37	0.00		155,824.37		
GROUP INSURANCE - LIFE	538.06	0.00	538.06	0.00		538.06		
401K RETIREMENT PLAN	6,181.89	(6,549.14)	(367.25)	600.97		233.72		Adj for misc deducts from emp (-\$6,479.60); Accrued 401(k) payable (accrued exp) \$10,016.20
STATE UNEMPLOYMENT TAX	9,076.49	0.00	9,076.49	0.00		9,076.49		
FEDERAL UNEMPLOY TAX	8,058.32	0.00	8,058.32	1,395.74		9,454.06		ACCRUED FUTA
OTHER FRINGE BENEFITS	852.83	0.00	852.83	13,197.36		14,050.19		WORKERS' COMP ACCRUAL
C.S. - OFFICE SUPPLIES	291.54	0.00	291.54	0.00		291.54		
OTHER - OFFICE SUPPLIES	5,197.51	0.00	5,197.51	0.00		5,197.51		

Century Center								
December 31, 2014 Conversion Worksheet								
Account Name	12/31/2014 Auditor Worksheet	Prior Year Adjustment	Subtotal	Current Year Adjustment	Ref	12/31/2014 CAFR Balance	Total	Notes
CENTRAL SERVICE GASOLINE	769.20	0.00	769.20	0.00		769.20		
UNIFORMS	426.29	0.00	426.29	0.00		426.29		
OTHER-CLEANING SUPPLIES	11,554.08	0.00	11,554.08	0.00		11,554.08		
BUILDING MATERIALS	30,955.84	(618.29)	30,337.55	0.00		30,337.55		
SMALL TOOLS & EQUIPMENT	1,446.77	0.00	1,446.77	0.00		1,446.77		
SALT	2,578.11	0.00	2,578.11	0.00		2,578.11		
OTHER PROFESSIONAL SVCS	207,595.43	(16,210.97)	191,384.46	(66,145.22)		125,239.24		Prepaid expense (\$1,694.37) and Accrued Incentive (\$64,450.85)
CONSULTING & PROFESSIONAL	5,194.68	0.00	5,194.68	0.00		5,194.68		
DATA PROCESSING FEES	11,782.38	0.00	11,782.38	0.00		11,782.38		
INTERNET FEES	3,600.00	0.00	3,600.00	0.00		3,600.00		
COMMISSION PAYMENTS	111,799.84	0.00	111,799.84	38,376.05		150,175.89		AP - PSAV
POSTAGE	1,380.25	0.00	1,380.25	0.00		1,380.25		
TRAVEL	24,516.83	0.00	24,516.83	0.00		24,516.83		
TELEPHONE	24,229.31	0.00	24,229.31	0.00		24,229.31		
TRAVEL - MEALS	112.27	0.00	112.27	0.00		112.27		
ADVERTISING/PROMOTION	41,157.69	0.00	41,157.69	0.00		41,157.69		
WORKMEN'S COMP	35,898.00	(5,428.55)	30,469.45	0.00		30,469.45		
LIABILITY INSURANCE	34,083.20	(5,967.33)	28,115.87	0.00		28,115.87		
LIABILITY - OTHER	55,618.12	(10,277.53)	45,340.59	0.00		45,340.59		Adjustment for current year accrued expenses
ELECTRIC	185,846.22	(14,966.14)	170,880.08	12,456.69		183,336.77		AP
GAS	98,120.09	(10,376.59)	87,743.50	0.00		87,743.50		
TRASH REMOVAL	8,677.70	0.00	8,677.70	0.00		8,677.70		
WATER	26,588.28	(1,850.86)	24,737.42	0.00		24,737.42		
BUILDINGS	93,619.58	(13,986.11)	79,633.47	0.00		79,633.47		
OFFICE EQUIPMENT	2,043.38	0.00	2,043.38	0.00		2,043.38		
COMPUTER EQUIPMENT	22,250.07	0.00	22,250.07	0.00		22,250.07		
EQUIPMENT RENTALS	6,718.55	0.00	6,718.55	0.00		6,718.55		
SUBSCRIPTIONS	931.97	0.00	931.97	0.00		931.97		
DUES	4,562.33	0.00	4,562.33	0.00		4,562.33		
CREDIT CARD CHARGES	26,980.20	0.00	26,980.20	0.00		26,980.20		
LICENSES & PERMITS	2,382.75	0.00	2,382.75	0.00		2,382.75		
EDUCATION & TRAINING	4,168.00	0.00	4,168.00	0.00		4,168.00		
EMPLOYEE GOOD & WELFARE	3,656.05	0.00	3,656.05	0.00		3,656.05		
MISC CHARGES & SERVICES	(1,090.96)	0.00	(1,090.96)	0.00		(1,090.96)		
BUILDINGS	339,363.00	0.00	339,363.00	0.00		339,363.00		
REGULAR	222,053.94	0.00	222,053.94	7,251.79		229,305.73		Accrued vacation
HOURLY	103,409.33	0.00	103,409.33	0.00		103,409.33		
TEMPORARY SERVICES	59,063.00	(128.25)	58,934.75	0.00		58,934.75		
PERMANENT PART TIME	223,995.48	0.00	223,995.48	0.00		223,995.48		
FICA - REGULAR	41,429.19	(324.80)	41,104.39	0.00		41,104.39		
GROUP INSURANCE - HEALTH	9,252.17	0.00	9,252.17	0.00		9,252.17		
401K RETIREMENT PLAN	(2,935.63)	0.00	(2,935.63)	2,935.63		0.00		
STATE UNEMPLOYMENT TAX	11,213.21	0.00	11,213.21	0.00		11,213.21		
FEDERAL UNEMPLOY TAX	1,723.85	0.00	1,723.85	5,950.27		7,674.12		ACCRUED FUTA
OTHER - OFFICE SUPPLIES	268.52	0.00	268.52	0.00		268.52		Adjustment for accrued expenses
UNIFORMS	2,023.27	0.00	2,023.27	0.00		2,023.27		
COST OF GOODS SOLD	409,928.31	(3,825.47)	406,102.84	(52,030.07)		354,072.77		Inventory adjustment (\$42,856.17) and Keg Deposit adjustment (\$535) and Accrued Expenses adjustment (\$19,041.43); AP (\$10,402.53)
PAPER & DISPOSABLES	3,499.59	(1,552.01)	1,947.58	0.00		1,947.58		
LINEN & DECOR	32,531.91	(1,085.48)	31,446.43	0.00		31,446.43		
OTHER PROFESSIONAL SVCS	78,937.00	0.00	78,937.00	26,886.83		105,823.83		F&B Incentive - Accrued AP (\$14,798.83) and AP (\$12,088)
TRAVEL - MILEAGE	2,242.71	0.00	2,242.71	0.00		2,242.71		
TRAVEL - MEALS	31.36	0.00	31.36	0.00		31.36		
WORKMEN'S COMP	3,010.00	0.00	3,010.00	0.00		3,010.00		
LIABILITY - OTHER	918.00	0.00	918.00	0.00		918.00		
BUILDINGS	37,738.50	0.00	37,738.50	1,970.00		39,708.50		RETAINAGE AP - ELEVATOR
KITCHEN SUPPLY RENTALS	5,787.93	0.00	5,787.93	0.00		5,787.93		
CREDIT CARD CHARGES	11,980.02	0.00	11,980.02	0.00		11,980.02		
LICENSES & PERMITS	1,421.75	0.00	1,421.75	0.00		1,421.75		
DEPRECIATION				785,883.00		785,883.00	4,844,691.67	
	0.00	0.00	0.00	-		0.00		

City of South Bend
 Conversion Worksheets - Solid Waste
 December 31, 2014

Account Number	Account Name	CAFR Category	BALANCE 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
610 0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	94,125.88			94,125.88		
611 0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	8,154.63			8,154.63		
610 0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	311,737.29			311,737.29		
610 0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	27,007.48			27,007.48	441,025.28	
610 0000 104 00 00	EQUITY IN POOLED CASH	RESTRICTED CASH	-			-	-	
610 0000 104 00 00	POOLED CASH INVEST.	RESTRICTED CASH		591,239.00	(591,239.00)	-	-	
610 0000 104 00 00	POOLED CASH INVEST.-CAP OUTLAY	RESTRICTED CASH		88,053.00	(88,053.00)	-	-	
610 0000 104 00 00	CASH WITH FISCAL AGENT	RESTRICTED CASH		552,342.25	(552,342.25)	-	-	
610 0000 115 10 00	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	451,018.06			451,018.06		
610 0000 115 15 00	UNCOLLECTIBLE ACCOUNTS	ACCOUNTS RECEIVABLE	(25,000.00)			(25,000.00)	426,018.06	Per A/R reconciliation from Water Works
610 0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	435.86			435.86		Posted in NaviLine in Dec. Per CAFR #32
611 0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	37.76			37.76	473.62	Posted in NaviLine in Dec. Per CAFR #32
611 0000 113 00 00	MACHINERY & EQUIPMENT	OTHER CAP. ASSETS-NET OF DEPREC.	200,853.00			200,853.00		
611 0000 113 02 00	MOTOR EQUIPMENT	OTHER CAP. ASSETS-NET OF DEPREC.	4,088,747.90		659,316.50	4,748,064.40		
611 0000 113 03 00	FURNITURE & FIXTURES	OTHER CAP. ASSETS-NET OF DEPREC.	11,436.00			11,436.00		
611 0000 114 01 00	COMMUNICATION EQUIPMENT	OTHER CAP. ASSETS-NET OF DEPREC.	-			-		
611 0000 114 00 00	ACCUMULATED DEPRECIATION	OTHER CAP. ASSETS-NET OF DEPREC.	(1,971,485.79)		(210,907.55)	(2,182,393.34)	2,777,960.06	Per Asset schedule from Admin & Finance
610 0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(157,698.99)	(157,698.99)		
610 0000 202 65 00	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	-			-	(157,698.99)	Per A/P accrual from Admin & Finance
610 0000 227 10 00	PAYROLL PAYABLE	PAYROLL PAYABLE	-		(66,333.97)	(66,333.97)		Per Payroll Accrual from Admin & Finance
610 0000 227 12 00	ACCRUED PERF PAYABLE	PAYROLL PAYABLE	-			-	(66,333.97)	Included in Payroll Payable, per A&F
610 0000 202 01 00	BENEFITS	COMPENSATED ABSENCES	-		(49,677.00)	(49,677.00)	(49,677.00)	Accrued vacation, Comp time
610 0000 227 14 00	ACCRUED FICA PAYABLE	TAXES PAYABLE	-			-	-	Included in Payroll Payable, per A&F
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE		(78,167.29)	78,167.29	-		Per Amort. Schedule #67
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE		(133,252.34)	65,587.04	(67,665.30)		Per Amort. Schedule #87
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE		(116,115.23)	41,611.14	(74,504.09)		Per Amort. Schedule #90
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE		(1,467,086.11)	359,649.33	(1,107,436.78)		Per Amort. Schedule #100 (65% of total)
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE		(800,686.29)	155,121.25	(645,565.04)		Per Amort. Schedule #113 (53.15% of total)
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE			(1,731.30)	(1,731.30)		Amortization Schedule #125 (1.39% of total)
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE			(5,351.65)	(5,351.65)		Per Amort. Schedule #130
610 0000 227 22 00	LEASES PAYABLE	CAPITAL LEASES PAYABLE	(2,594,632.88)	2,594,632.88		-	(1,902,254.16)	
610 0000 227 24 00	ACCRUED INTEREST PAYABLE	ACCRUED INTEREST PAYABLE	(11,019.18)		3,369.99	(7,649.19)	(7,649.19)	
610 0000 243 00 00	ENCUMBRANCES	FUND BALANCE	1,955.16			1,955.16		
610 0000 245 00 00	RESERVE FOR ENCUMBRANCES	FUND BALANCE	(1,955.16)			(1,955.16)		
610 0000 249 00 00	PR YR RES FOR ENCUMBRANCE	FUND BALANCE	(731,536.26)	(922,549.20)		(1,654,085.46)		
610 0000 272 00 00	RETAINED EARNINGS	FUND BALANCE	(484,745.21)	5,171.24		(479,573.97)		
610 0000 249 00 00	PR YR RES FOR ENCUMBRANCE	FUND BALANCE	(274,905.91)			(274,905.91)		
610 0000 272 00 00	RETAINED EARNINGS	FUND BALANCE	432,566.34			432,566.34	(1,975,999.00)	Per 2013 CAFR \$1,975,999
610 0000 344 08 10	RESIDENTIAL TRASH	OPERATING REVENUE	(3,464,692.82)			(3,464,692.82)		
610 0000 344 08 11	RECYCLING FEE	OPERATING REVENUE	(759,613.49)			(759,613.49)		
610 0000 344 08 20	COMMERCIAL	OPERATING REVENUE	(69,082.72)			(69,082.72)		
610 0000 344 08 30	APARTMENTS - 2 UNITS	OPERATING REVENUE	(39,745.67)			(39,745.67)		
610 0000 344 08 40	APARTMENTS - 3 UNITS	OPERATING REVENUE	(18,354.98)			(18,354.98)		
610 0000 344 08 45	APARTMENTS - 4 UNITS	OPERATING REVENUE	(20,182.18)			(20,182.18)		
610 0000 344 08 50	SENIORS	OPERATING REVENUE	(386,648.90)			(386,648.90)		
610 0000 344 08 60	SPECIAL PICK-UPS	OPERATING REVENUE	(32,330.00)			(32,330.00)	(4,790,650.76)	
610 0000 346 08 10	MISC SERVICE REVENUE	OTHER REVENUE	(146,086.49)			(146,086.49)		
610 0000 360 00 00	MISCELLANEOUS REVENUE	OTHER REVENUE	(1,805.08)			(1,805.08)		
610 0000 380 10 90	CODE REIMBURSEMENT	OTHER REVENUE	(347,644.00)			(347,644.00)		
610 0000 380 10 99	MISC. REIMBURSEMENTS	OTHER REVENUE	(1,794.37)			(1,794.37)		
610 0000 391 01 00	SALE OF FIXED ASSETS	OTHER REVENUE	(7,728.00)			(7,728.00)	(505,057.94)	

City of South Bend
 Conversion Worksheets - Solid Waste
 December 31, 2014

Account Number	Account Name	CAFR Category	BALANCE 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
610 0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST REVENUE	(1,530.30)			(1,530.30)		
611 0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST REVENUE	(148.88)			(148.88)	(1,679.18)	(5,297,387.88)
610 0610 791 31 07	MGMT FEE TO WATERWORKS	ADMIN & GENERAL	129,048.00			129,048.00		
610 0610 791 31 70	ADM FEE ALLOCATION	ADMIN & GENERAL	150,409.92			150,409.92		
610 0610 791 31 71	CENTRAL STORES ALLOCATION	ADMIN & GENERAL	1,176.00			1,176.00		
610 0610 791 31 72	GIS ALLOCATION	ADMIN & GENERAL	1,029.60			1,029.60		
610 0610 791 34 02	LIABILITY INSURANCE	ADMIN & GENERAL	183,708.00			183,708.00	465,371.52	
610 0610 791 63 70	BAD DEBT EXP/RECYCLING	CUSTOMER ACCOUNTS	63,750.43			63,750.43		
610 0615 791 63 70	BAD DEBT EXP/RECYCLING	CUSTOMER ACCOUNTS	9,706.56			9,706.56	73,456.99	
610 0610 791 10 01	SALARIES - REGULAR	OPERATING & MAINT.	119,469.40	(5,931.01)	22,054.28	135,592.67		
610 0610 791 10 02	SALARIES - HOURLY	OPERATING & MAINT.	584,309.91	(78,053.33)	75,316.01	581,572.59		
610 0610 791 10 03	SEASONAL & INTERNS	OPERATING & MAINT.	136,456.00	(5,994.00)		130,462.00		
610 0610 791 10 04	EXTRA AND OVERTIME	OPERATING & MAINT.	140,896.96	(5,584.48)		135,312.48		
610 0610 791 10 09	PERMANENT PART TIME	OPERATING & MAINT.	18,384.40	(1,014.90)		17,369.50		
610 0610 791 11 01	FICA - REGULAR	OPERATING & MAINT.	74,754.11	(3,429.92)		71,324.19		
610 0610 791 11 04	PERF - REGULAR	OPERATING & MAINT.	92,880.24	(4,543.99)		88,336.25		
610 0610 791 11 07	UNEMPLOYMENT COMP	OPERATING & MAINT.	2,708.52			2,708.52		
610 0610 791 11 08	GROUP INSURANCE - HEALTH	OPERATING & MAINT.	155,764.80			155,764.80		
610 0610 791 11 09	GROUP INSURANCE - LIFE	OPERATING & MAINT.	2,009.99			2,009.99		
610 0610 791 11 10	CLOTHING/SHOE ALLOWANCE	OPERATING & MAINT.	4,973.15	(687.40)	513.23	4,798.98		
610 0610 791 11 12	AUTO ALLOWANCE	OPERATING & MAINT.	800.00			800.00		
610 0610 791 11 24	CELL PHONE ALLOWANCE	OPERATING & MAINT.	726.00			726.00		
610 0610 791 11 99	OTHER FRINGE BENEFITS	OPERATING & MAINT.	1,000.00			1,000.00		
610 0610 791 21 02	PRINT SHOP	OPERATING & MAINT.	1,298.88			1,298.88		
610 0610 791 21 03	C.S. - OFFICE SUPPLIES	OPERATING & MAINT.	1,569.72			1,569.72		
610 0610 791 21 04	OTHER - OFFICE SUPPLIES	OPERATING & MAINT.	40.35			40.35		
610 0610 791 22 01	CENTRAL SERVICE GASOLINE	OPERATING & MAINT.	256,969.63			256,969.63		
610 0610 791 22 02	GASOLINE - CNG FUEL	OPERATING & MAINT.	20,733.03	(1,076.34)	3,537.87	23,194.56		
610 0610 791 22 05	UNIFORMS	OPERATING & MAINT.	6,402.07	(495.20)	270.77	6,177.64		
610 0610 791 22 20	C.S.-MEDICAL/SAFETY	OPERATING & MAINT.	2,170.21		58.00	2,228.21		
610 0610 791 22 21	C.S.-CLEANING SUPPLIES	OPERATING & MAINT.	426.30			426.30		
610 0610 791 22 22	OTHER - MEDICAL/SAFETY	OPERATING & MAINT.	661.11			661.11		
610 0610 791 22 24	OTHER OPERATING SUPPLIES	OPERATING & MAINT.	138,280.93		65,663.61	203,944.54		
610 0610 791 22 60	COMPUTERS	OPERATING & MAINT.	122.59		178.02	300.61		
610 0610 791 32 04	TELEPHONE & TELEGRAPH	OPERATING & MAINT.	4,742.11		1,052.01	5,794.12		
610 0610 791 32 05	OTHER COMM/TRANS	OPERATING & MAINT.	121,005.45			121,005.45		
610 0610 791 32 23	TRAVEL - HOTEL	OPERATING & MAINT.	255.06			255.06		
610 0610 791 33 02	PUBLICATION LEGAL NOTICE	OPERATING & MAINT.	413.04			413.04		
610 0610 791 36 02	OFFICE EQUIPMENT	OPERATING & MAINT.	253.88			253.88		
610 0610 791 36 03	AUTOMOTIVE EQUIP REPAIR	OPERATING & MAINT.	686,863.76		100,000.00	786,863.76		
610 0610 791 36 04	COMPUTER EQUIPMENT	OPERATING & MAINT.	1,836.00		1,939.73	3,775.73		
610 0610 791 36 06	RADIO EQUIPMENT	OPERATING & MAINT.	8,266.87		74.95	8,341.82		
610 0610 791 39 11	DUES	OPERATING & MAINT.	195.00			195.00		
610 0610 791 39 70	EDUCATION & TRAINING	OPERATING & MAINT.	185.66			185.66		
610 0610 791 39 85	LANDFILL	OPERATING & MAINT.	687,202.19	(73,231.61)	149,933.28	763,903.86		
610 0610 791 39 89	MISCELLANEOUS SERVICE EXP.	OPERATING & MAINT.	3,035.89		1,096.89	4,132.78		
610 0615 791 31 08	SW MD RECYCLING FEE	OPERATING & MAINT.	691,078.12	(57,553.66)	57,539.87	691,064.33		
610 6117 791 10 02	SALARIES - HOURLY	OPERATING & MAINT. CODE CREW	200,251.20		18,640.68	218,891.88		
610 6117 791 10 04	EXTRA AND OVERTIME	OPERATING & MAINT. CODE CREW	7,936.24			7,936.24		
610 6117 791 11 01	FICA - REGULAR	OPERATING & MAINT. CODE CREW	15,475.20			15,475.20		
610 6117 791 11 04	PERF - REGULAR	OPERATING & MAINT. CODE CREW	23,352.14			23,352.14		

City of South Bend
 Conversion Worksheets - Solid Waste
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Account Number	Account Name	CAFR Category	BALANCE 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
610 6117 791 11 08	GROUP INSURANCE - HEALTH	OPERATING & MAINT. CODE CREW	46,971.97			46,971.97		
610 6117 791 11 09	GROUP INSURANCE - LIFE	OPERATING & MAINT. CODE CREW	670.00			670.00		
610 6117 791 11 10	CLOTHING/SHOE ALLOWANCE	OPERATING & MAINT. CODE CREW	1,595.75			1,595.75		
610 6117 791 11 24	CELL PHONE ALLOWANCE	OPERATING & MAINT. CODE CREW	315.00			315.00		
610 6117 791 11 99	OTHER FRINGE BENEFITS	OPERATING & MAINT. CODE CREW	400.00			400.00		
610 6117 791 22 05	UNIFORMS	OPERATING & MAINT. CODE CREW	1,100.91		64.40	1,165.31		
610 6117 791 22 20	C.S.-MEDICAL/SAFETY	OPERATING & MAINT. CODE CREW	485.02			485.02		
610 6117 791 22 24	OTHER OPERATING SUPPLIES	OPERATING & MAINT. CODE CREW	764.23			764.23		
610 6117 791 39 85	LANDFILL	OPERATING & MAINT. CODE CREW	83,044.47		8,355.51	91,399.98		
610 6117 791 39 89	MISCELLANEOUS SERVICE EXP.	OPERATING & MAINT. CODE CREW	955.44		347.02	1,302.46		
611 0610 415 43 09	MATERIAL & EQUIPMENT	OPERATING & MAINT.	171,181.84	(75,986.07)	95,000.00	190,195.77	4,811,694.96	
611 0610 415 37 11	CAPITAL LEASE PRINCIPAL	NON-OPERATING EXPENSE	667,295.20		(667,295.20)	-		
611 0610 415 37 12	CAPITAL LEASE INTEREST	NON-OPERATING EXPENSE	34,828.46		(1,786.76)	33,041.70	33,041.70	
610 0610 791 50 02	OPERATING TRANSFER	TRANSFERS OUT	789,915.97			789,915.97		
611 0000 392 00 00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(789,915.97)			(789,915.97)	-	
611 0610 415 51 01	DEPRECIATION	DEPRECIATION	-		427,958.00	427,958.00	427,958.00	Per Schedule from A&F
			(0.00)	(0.00)	0.00	(0.00)	(0.00)	5,811,523.17

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 Conversion Worksheets - Wastewater
 December 31, 2014

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
640-0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	349,120.19			349,120.19		
641-0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	2,082,835.67			2,082,835.67		
641-0000 101 01 00	PETTY CASH	CASH & CASH EQUIVALENTS	450.00			450.00		
642-0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	869,148.24			869,148.24		
643-0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	792,435.82			792,435.82		
649-0000 101 00 00	CASH	CASH & CASH EQUIVALENTS	183,094.54			183,094.54		
640-0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	1,156,257.83			1,156,257.83		
641-0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	6,899,673.55			6,899,673.55		
642-0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	2,878,548.67			2,878,548.67		
643-0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	2,624,483.32			2,624,483.32		
649-0000 103 00 00	INVESTMENTS	CASH & CASH EQUIVALENTS	606,394.30			606,394.30		
647-0000 101 00 00	CASH	RESTRICTED CASH	0.03			0.03		
651-0000 101 00 00	CASH	RESTRICTED CASH	0.56			0.56		
658-0000 101 00 00	CASH	RESTRICTED CASH	0.47			0.47		
659-0000 101 00 00	CASH	RESTRICTED CASH	370,524.13			370,524.13		
661-0000 101 00 00	CASH	RESTRICTED CASH	3,896,460.31			3,896,460.31		
664-0000 101 00 00	CASH	RESTRICTED CASH	1,037.96			1,037.96		
647-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	0.11			0.11		
651-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	1.87			1.87		
658-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	1.57			1.57		
659-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	1,227,145.92			1,227,145.92		
661-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	12,904,761.25			12,904,761.25		
664-0000 103 00 00	INVESTMENTS	RESTRICTED CASH	3,437.65			3,437.65		
653-0000 111 00 00	CASH - BUILDING CORP.	RESTRICTED CASH		76,129.30	538.13	76,667.43		Per Building Corp worksheet-Audit item #90
653-0000 111 00 00	CASH WITH FISCAL AGENT	RESTRICTED CASH	7,286,831.50			7,286,831.50	44,209,312.89	
640-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	1,616.64			1,616.64		Posted in Naviline 12/2014 CAFR #32
641-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	9,646.91			9,646.91		Posted in Naviline 12/2014 CAFR #32
642-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	4,024.70			4,024.70		Posted in Naviline 12/2014 CAFR #32
643-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	3,669.47			3,669.47		
649-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	847.84			847.84		Posted in Naviline 12/2014 CAFR #32
659-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	1,715.76			1,715.76		Posted in Naviline 12/2014 CAFR #32
661-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	18,043.04			18,043.04		Posted in Naviline 12/2014 CAFR #32
664-0000 116 00 00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	4.81			4.81		Posted in Naviline 12/2014 CAFR #32
664-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST RECEIVABLE	(12.69)			(12.69)	39,556.48	Posted in Naviline 12/2014 CAFR #32
640-0000 115 10 00	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	44,285.69			44,285.69		Per A/R report from Water Works
640-0000 115 15 00	UNCOLLECTIBLE ACCOUNTS	ACCOUNTS RECEIVABLE	(5,100.00)			(5,100.00)		Repair Fund reserve-same each year
640-0000 115 30 00	A/R SEWER REPAIR DEDUCT.	ACCOUNTS RECEIVABLE	4,987.46			4,987.46		
641-0000 115 10 00	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	2,239,406.94			2,239,406.94		
641-0000 115 10 02	CLAY SEWAGE	ACCOUNTS RECEIVABLE	179,890.71			179,890.71		
641-0000 115 12 00	A/R SUSPENSE ACCOUNT	ACCOUNTS RECEIVABLE	(1,342.15)			(1,342.15)		
641-0000 115 15 00	UNCOLLECTIBLE ACCOUNTS	ACCOUNTS RECEIVABLE	-	(80,000.00)		(80,000.00)		Sewage Works reserve-same each year
641-0000 115 25 00	ACCTS RECEIVABLE-OTHER	ACCOUNTS RECEIVABLE	4,831.96			4,831.96	2,386,960.61	\$4,831.96 = Septic Haulers, Lab Fees, Organic Resource
641-0000 130 00 00	ACCTS RECEIVABLE - INTERFUND	ACCOUNTS RECEIVABLE			4,704.53	4,704.53	4,704.53	Inter-fund Receivable from Water Works
641-0000 144 01 01	INVENTORY	INVENTORIES			194,499.86	194,499.86	194,499.86	
641-0000 143 00 00	PREPAID ITEMS	PREPAID			32,744.79	32,744.79	32,744.79	
641-0000 149 20 00	UNAMORTIZED LOSS ON REFUNDING - 2010 BLDG CORP	LOSS ON REFUNDING		16,818.53	(2,374.38)	14,444.15		
641-0000 149 20 00	UNAMORTIZED LOSS ON REFUNDING-'98 SRF & 2004 BOND	LOSS ON REFUNDING		596,870.00	(52,665.00)	544,205.00	558,649.15	
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 642	LAND & CONSTRUCTION IN PROGRESS		3,936,140.51	857,845.70	4,793,986.21		
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 647	LAND & CONSTRUCTION IN PROGRESS		249,311.68	10,119.59	259,431.27		
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 651	LAND & CONSTRUCTION IN PROGRESS		4,764.53	(4,764.53)	-		
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 658	LAND & CONSTRUCTION IN PROGRESS		-	2,219.59	2,219.59		
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 659	LAND & CONSTRUCTION IN PROGRESS		2,015,854.11	5,289,257.32	7,305,111.43		
641-0000 190 15 00	CONST. IN PROGRESS-PER WIP SCHEDULE 661	LAND & CONSTRUCTION IN PROGRESS		5,083,415.77	(3,482,679.66)	1,600,736.11		
641-0000 190 15 00	CONST. IN PROGRESS-RETAINAGE HELD	LAND & CONSTRUCTION IN PROGRESS		318,627.24	83,480.49	402,107.73		
641-0000 190 15 00	CONST. IN PROGRESS-CAPITALIZED INTEREST	LAND & CONSTRUCTION IN PROGRESS		209,030.56	104,708.99	313,739.55	14,677,331.89	Per WIP schedule
641-0000 190 15 00	LAND	LAND & CONSTRUCTION IN PROGRESS		364,207.60		364,207.60		
641-0000 190 16 00	BUILDINGS	OTHER CAP. ASSETS-NET OF DEPRECIATION		19,974,485.33	(21,016.00)	19,953,469.33		
641-0000 190 17 00	IMPR. OTHER THAN BUILDINGS	OTHER CAP. ASSETS-NET OF DEPRECIATION		21,232,025.72	3,047,172.00	24,279,197.72		

City of South Bend
 Conversion Worksheets - Wastewater
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ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
641-0000 190 18 00	MACHINERY & EQUIPMENT	OTHER CAP. ASSETS-NET OF DEPRECIATION		18,720,067.00	1,277,519.00	19,997,586.00		
641-0000 190 19 00	ROADS & OTHER INFRASTRUCTURE	OTHER CAP. ASSETS-NET OF DEPRECIATION		143,352,278.62	3,467,807.00	146,820,085.62	211,414,546.27	
641-0000 190 20 00	ACCUMULATED DEPRECIATION	OTHER CAP. ASSETS-NET OF DEPRECIATION		(72,964,146.90)	(6,087,286.00)	(79,051,432.90)	(79,051,432.90)	
640-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(18,766.10)	(18,766.10)		
641-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(314,729.95)	(314,729.95)		
642-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(42,776.31)	(42,776.31)		
649-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(1,850.00)	(1,850.00)		
659-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(644,775.99)	(644,775.99)		
661-0000 202 00 00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-		(244,922.00)	(244,922.00)		
641-0000 202 65 00	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	(5,732.76)		5,732.76	-		
642-0000 202 65 00	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	-		-	-	(1,267,820.35)	Per A&F A/P Accrual, Audit item #74
641-0000 206 00 00	CONTRACTOR RETAINAGE	ACCOUNTS PAYABLE	-		(402,107.73)	(402,107.73)	(402,107.73)	Per WIP schedule
641-0000 208 06 20	DUE TO WATER WORKS FUND	ACCOUNTS PAYABLE - INTERFUND	-		(1,576.68)	(1,576.68)	(1,576.68)	Per A&F A/P Accrual, Audit item #74
641-0000 227 10 00	PAYROLL PAYABLE	ACCRUED PAYROLL PAYABLE			(321,696.90)	(321,696.90)		
641-0000 227 14 00	ACCRUED FICA PAYABLE	ACCRUED PAYROLL PAYABLE			-	-		Included in Payroll Payable, per Admin & Finance
641-0000 227 12 00	ACCRUED PERF PAYABLE	ACCRUED PAYROLL PAYABLE			-	-		Included in Payroll Payable, per Admin & Finance
640-0000 227 12 00	ACCRUED PERF PAYABLE	ACCRUED PAYROLL PAYABLE			-	-	(321,696.90)	
641-0000 227 10 01	COMP TIME ACCRUAL	COMPENSATED ABSENCES			(1,129.92)	(1,129.92)		
640-0000 227 10 01	COMP TIME ACCRUAL	COMPENSATED ABSENCES			(129.08)	(129.08)		
641-0000 227 10 01	VACATION ACCRUAL	COMPENSATED ABSENCES			(246,671.00)	(246,671.00)		
640-0000 227 10 01	VACATION ACCRUAL	COMPENSATED ABSENCES			(8,269.53)	(8,269.53)	(256,199.53)	
649-0000 232 10 01	UNAMORTIZED BOND PREMIUM-BLDG. CORP.	NONCURRENT LIABILITIES		(7,617.56)	1,793.36	(5,824.20)		Amortization Schedule #36
649-0000 232 10 01	UNAMORTIZED BOND DISCOUNT 2006	NONCURRENT LIABILITIES		(35,979.19)	(989.30)	(36,968.49)		Amortization Schedule #42
649-0000 232 10 01	UNAMORTIZED BOND DISCOUNT 2007	NONCURRENT LIABILITIES		(23,131.45)	(8,706.34)	(31,837.79)		Amortization Schedule #40
649-0000 232 10 01	UNAMORTIZED BOND PREMIUM 2007B	NONCURRENT LIABILITIES		(81,996.15)	(359.06)	(82,355.21)		Amortization Schedule #52
649-0000 232 10 01	UNAMORTIZED BOND PREMIUM 2010	NONCURRENT LIABILITIES		(158,839.73)	19,637.83	(139,201.90)		Amortization Schedule #80
649-0000 232 10 01	UNAMORTIZED BOND PREMIUM 2011	NONCURRENT LIABILITIES		94,585.54	(6,286.71)	88,298.83		Amortization Schedule #93
649-0000 232 10 01	UNAMORTIZED BOND PREMIUM 2012	NONCURRENT LIABILITIES		(174,580.93)	11,923.85	(162,657.08)	(370,545.84)	Amortization Schedule #101
649-0000 230 00 00	PUBLIC SERVICE BUILDING	MORTGAGE BONDS PAYABLE		(539,355.00)	64,575.00	(474,780.00)		Amortization Schedule #36
649-0000 230 10 00	LEASE PAYABLE - EQUIPMENT PNC	CAPITAL LEASES PAYABLE		(310,470.39)	86,278.85	(224,191.54)		Amortization Schedule #98
649-0000 230 10 00	LEASE PAYABLE - EQUIPMENT PNC	CAPITAL LEASES PAYABLE		(519,122.78)	127,260.53	(391,862.25)		Amortization Schedule #100
649-0000 230 10 00	LEASE PAYABLE - RICOH COPIER	CAPITAL LEASES PAYABLE		(4,278.32)	1,108.22	(3,170.10)		Amortization Schedule #102
649-0000 230 10 00	LEASE PAYABLE - SEWER EQUIPMENT KEY GOVT.	CAPITAL LEASES PAYABLE		-	(235,138.31)	(235,138.31)		Amortization Schedule #124 (Sewers)
649-0000 230 10 00	LEASE PAYABLE - HP COMPUTERS	CAPITAL LEASES PAYABLE		-	(11,371.78)	(11,371.78)		Amortization Schedule #125
649-0000 230 10 00	LEASE PAYABLE - RICOH COPIERS - 3	CAPITAL LEASES PAYABLE		-	(11,182.59)	(11,182.59)		Amortization Schedule #132
649-0000 230 10 00	LEASE PAYABLE - SEWER EQUIPMENT SUN TRUST	CAPITAL LEASES PAYABLE		(232,836.47)	45,159.58	(187,676.89)		Amortization Schedule #110 (Sewers)
649-0000 230 00 00	BOND PAYABLE 2006	REVENUE BONDS PAYABLE		(6,090,000.00)	350,000.00	(5,740,000.00)		Amortization Schedule #42
649-0000 230 00 00	BOND PAYABLE 2007	REVENUE BONDS PAYABLE		(13,010,000.00)	690,000.00	(12,320,000.00)		Amortization Schedule #40
649-0000 230 00 00	BOND PAYABLE 2007B	REVENUE BONDS PAYABLE		(12,960,000.00)	680,000.00	(12,280,000.00)		Amortization Schedule #52
649-0000 230 00 00	BOND PAYABLE 2010	REVENUE BONDS PAYABLE		(8,270,000.00)	365,000.00	(7,905,000.00)		Amortization Schedule #80
649-0000 230 00 00	BOND PAYABLE 2011	REVENUE BONDS PAYABLE		(19,895,000.00)	855,000.00	(19,040,000.00)		Amortization Schedule #93
649-0000 230 00 00	BOND PAYABLE 2012	REVENUE BONDS PAYABLE		(23,985,000.00)	1,020,000.00	(22,965,000.00)		Amortization Schedule #101
649-0000 230 00 00	BOND PAYABLE 2013A SEWER BOND REFUNDING	REVENUE BONDS PAYABLE		(13,700,000.00)	1,845,000.00	(11,855,000.00)		Amortization Schedule #105
649-0000 232 00 00	2009 SRF LOAN PAYABLE	NOTES AND LOANS PAYABLE		(2,710,898.00)	149,511.00	(2,561,387.00)	(96,205,760.46)	Amortization Schedule #70
649-0000 227 24 00	INTEREST PAYABLE	ACCRUED INTEREST PAYABLE		(284,295.41)	15,663.64	(268,631.77)	(268,631.77)	
640-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(239,978.24)			(239,978.24)		
640-0000 272 00 00	RETAINED EARNINGS	NET ASSETS	(1,162,728.40)			(1,162,728.40)		
641-0000 243 00 00	ENCUMBRANCES	NET ASSETS	1,253,785.05			1,253,785.05		
641-0000 245 00 00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(1,253,785.05)			(1,253,785.05)		
641-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(13,880,263.99)			(13,880,263.99)		
641-0000 272 00 00	RETAINED EARNINGS	NET ASSETS	4,315,865.33			4,315,865.33		
642-0000 243 00 00	ENCUMBRANCES	NET ASSETS	3,712,709.03			3,712,709.03		
642-0000 245 00 00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(3,712,709.03)			(3,712,709.03)		
642-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(43,995,681.18)			(43,995,681.18)		
642-0000 272 00 00	RETAINED EARNINGS	NET ASSETS	39,951,115.17	(37,290,739.23)		2,660,375.94		
643-0000 271 00 00	FUND BALANCE	NET ASSETS	(3,292,599.55)	98,037.87		(3,194,561.68)		
647-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(6,575,762.59)			(6,575,762.59)		
647-0000 271 00 00	FUND BALANCE	NET ASSETS	6,574,621.71			6,574,621.71		

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ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
649-0000 271 00 00	FUND BALANCE	NET ASSETS	(782,806.62)			(782,806.62)		
651-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(9,370,779.39)			(9,370,779.39)		
651-0000 271 00 00	FUND BALANCE	NET ASSETS	9,370,777.28			9,370,777.28		
653-0000 271 00 00	FUND BALANCE	NET ASSETS	(7,286,828.40)			(7,286,828.40)		
658-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(1,904,381.22)			(1,904,381.22)		
658-0000 271 00 00	FUND BALANCE	NET ASSETS	1,902,166.06			1,902,166.06		
659-0000 243 00 00	ENCUMBRANCES	NET ASSETS	1,705,837.65			1,705,837.65		
659-0000 245 00 00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(1,705,837.65)			(1,705,837.65)		
659-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(7,235,205.62)			(7,235,205.62)		
659-0000 271 00 00	FUND BALANCE	NET ASSETS	(613,293.47)			(613,293.47)		
661-0000 243 00 00	ENCUMBRANCES	NET ASSETS	1,624,274.75			1,624,274.75		
661-0000 245 00 00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(1,624,274.75)			(1,624,274.75)		
661-0000 249 00 00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(868,570.31)			(868,570.31)		
661-0000 271 00 00	FUND BALANCE	NET ASSETS	(17,430,456.48)			(17,430,456.48)		
664-0000 271 00 00	FUND BALANCE	NET ASSETS	(4,467.73)			(4,467.73)	(89,721,959.00)	Per 2013 CAFR \$89,721,959 combined fund balances
640-0000 344 07 20	SEWER REPAIR INSURANCE	REPAIR FUND REVENUES	(528,648.58)			(528,648.58)		
640-0000 344 07 25	SEWER REPAIR DEDUCTIBLE	REPAIR FUND REVENUES	(57,208.96)			(57,208.96)	(585,857.54)	
641-0000 344 01 10	METERED SALES-RESIDENTIAL	OPERATING REVENUE	(16,653,616.91)			(16,653,616.91)		
641-0000 344 01 20	METERED SALES-COMMERCIAL	OPERATING REVENUE	(5,130,761.11)			(5,130,761.11)		
641-0000 344 01 30	INDUSTRIAL	OPERATING REVENUE	(4,546,685.50)			(4,546,685.50)		
641-0000 344 01 40	METERED SALES-MULTI FAMILY	OPERATING REVENUE	(2,384,328.21)			(2,384,328.21)		
641-0000 344 01 60	INSTITUTIONAL	OPERATING REVENUE	(271,631.80)			(271,631.80)		
641-0000 344 03 00	SEWER-PUBLIC AUTHORITIES	OPERATING REVENUE	(1,090,742.14)			(1,090,742.14)		
641-0000 344 05 20	WHLSL METER- NEW CARLISLE	OPERATING REVENUE	(191,471.04)			(191,471.04)		
641-0000 344 07 10	PENALTIES (FORFEIT DISC.)	OPERATING REVENUE	(685,810.57)			(685,810.57)		
641-0000 344 07 12	DUMPING FEES	OPERATING REVENUE	(19,892.40)			(19,892.40)		
641-0000 344 07 13	ORGANIC RESOURCES	OPERATING REVENUE	(58,314.50)			(58,314.50)		
641-0000 344 07 14	LABORATORY SERVICE FEES	OPERATING REVENUE	(98,511.00)			(98,511.00)		
641-0000 344 07 16	DISCHARGE PERMIT FEES	OPERATING REVENUE	(6,500.00)			(6,500.00)		
641-0000 344 07 54	MISC. SEWAGE REVENUES	OPERATING REVENUE	(204,532.66)			(204,532.66)		
641-0000 360 00 00	MISCELLANEOUS REVENUE	OPERATING REVENUE	(649.02)			(649.02)		
641-0000 360 02 00	SALE OF SCRAP METAL	OPERATING REVENUE	(3,872.20)			(3,872.20)		
641-0000 380 10 04	REIMBURSEMENTS/EXTENSIONS	OPERATING REVENUE	(4,501.92)			(4,501.92)		
641-0000 380 10 99	MISC. REIMBURSEMENTS	OPERATING REVENUE	(2,415.70)			(2,415.70)		
641-0621 360 02 00	SALE OF SCRAP METAL	OPERATING REVENUE	(3,587.85)			(3,587.85)		
641-0650 344 01 10	METERED SALES-RESIDENTIAL	OPERATING REVENUE	(1,114,193.40)			(1,114,193.40)		
641-0650 344 01 20	METERED SALES-COMMERCIAL	OPERATING REVENUE	(506,272.52)			(506,272.52)		
641-0650 344 01 40	METERED SALES-MULTI FAMILY	OPERATING REVENUE	(330,532.19)			(330,532.19)		
641-0650 344 07 10	PENALTIES (FORFEIT DISC.)	OPERATING REVENUE	(23,219.38)			(23,219.38)		
641-0650 360 00 00	MISCELLANEOUS REVENUE	OPERATING REVENUE	(1,938.87)			(1,938.87)	(33,333,980.89)	
641-0625 344 07 55	INTERFUND REVENUE	OTHER REVENUE	(27,364.06)		(4,704.53)	(32,068.59)		Sewer cuts billed to Water Works
641-0625 360 86 00	SEWER CONCRETE UTIL CUT MAT	OTHER REVENUE	(57,210.16)			(57,210.16)	(89,278.75)	
640-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(4,036.94)	1,572.04		(2,464.90)		
641-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(15,306.44)	8,380.36		(6,926.08)		
642-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(15,111.42)	4,712.72		(10,398.70)		
643-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(9,662.29)	3,800.12		(5,862.17)		
647-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(2.73)	1.71		(1.02)		
649-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(12,106.46)	911.57		(11,194.89)		
651-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(0.32)	0.33		0.01		
653-0630 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(3.10)			(3.10)		
658-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(6.47)	2.69		(3.78)		
659-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(19,665.32)	9,085.68		(10,579.64)		
661-0000 361 00 00	INTEREST ON INVESTMENTS	INTEREST & INVESTMENT REVENUE	(51,260.64)	21,150.88		(30,109.76)	(77,544.03)	
641-0621 391 01 00	SALE OF FIXED ASSETS	SALE OF FIXED ASSETS	(1,518.00)			(1,518.00)		
641-0630 391 01 00	SALE OF FIXED ASSETS	SALE OF FIXED ASSETS	(4,278.00)			(4,278.00)		
641-0631 391 01 00	SALE OF FIXED ASSETS	SALE OF FIXED ASSETS	(4,508.00)			(4,508.00)	(10,304.00)	(34,096,965.21)
641-0621 792 10 01	SALARIES - REGULAR	COLLECTION SYSTEM EXPENSES	369,675.72	(55,821.38)	59,539.04	373,393.38		
641-0621 792 10 02	SALARIES - HOURLY	COLLECTION SYSTEM EXPENSES	1,069,317.27	(82,816.40)	146,782.22	1,133,283.09		

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641-0621 792 10 03	SEASONAL & INTERNS	COLLECTION SYSTEM EXPENSES	21,224.25	(486.00)		20,738.25		
641-0621 792 10 04	EXTRA AND OVERTIME	COLLECTION SYSTEM EXPENSES	187,353.10	(19,048.58)		168,304.52		
641-0621 792 10 05	TEMPORARY SERVICES	COLLECTION SYSTEM EXPENSES	(0.01)	(2,147.50)		(2,147.51)		
641-0621 792 10 09	PERMANENT PART-TIME	COLLECTION SYSTEM EXPENSES	59,980.37	(54.65)		59,925.72		
641-0621 792 10 13	STAND BY PAY	COLLECTION SYSTEM EXPENSES	44,162.76	(3,618.47)		40,544.29		
641-0621 792 11 01	FICA - REGULAR	COLLECTION SYSTEM EXPENSES	131,587.75	(6,020.06)		125,567.69		
641-0621 792 11 04	PERF - REGULAR	COLLECTION SYSTEM EXPENSES	188,821.17	(8,580.00)		180,241.17		
641-0621 792 11 07	UNEMPLOYMENT COMP	COLLECTION SYSTEM EXPENSES	4,571.04			4,571.04		
641-0621 792 11 08	GROUP INSURANCE - HEALTH	COLLECTION SYSTEM EXPENSES	318,613.27			318,613.27		
641-0621 792 11 09	GROUP INSURANCE - LIFE	COLLECTION SYSTEM EXPENSES	4,085.61			4,085.61		
641-0621 792 11 10	CLOTHING/SHOE ALLOWANCE	COLLECTION SYSTEM EXPENSES	8,782.74			8,782.74		
641-0621 792 11 12	VEH/TOOL ALLOWANCE	COLLECTION SYSTEM EXPENSES	1,950.00			1,950.00		
641-0621 792 11 24	CELL PHONE ALLOWANCE	COLLECTION SYSTEM EXPENSES	4,208.15			4,208.15		
641-0621 792 11 99	OTHER FRINGE BENEFITS	COLLECTION SYSTEM EXPENSES	2,315.00			2,315.00		
641-0621 792 21 02	PRINT SHOP	COLLECTION SYSTEM EXPENSES	1,628.10			1,628.10		
641-0621 792 21 03	C.S.-OFFICE SUPPLIES	COLLECTION SYSTEM EXPENSES	289.67			289.67		
641-0621 792 21 04	OTHER-OFFICE SUPPLIES	COLLECTION SYSTEM EXPENSES	1,836.88		58.79	1,895.67		
641-0621 792 22 02	DIESEL FUEL	COLLECTION SYSTEM EXPENSES	175,394.08			175,394.08		
641-0621 792 22 05	UNIFORMS	COLLECTION SYSTEM EXPENSES	7,810.95	(139.46)	274.96	7,946.45		
641-0621 792 22 21	C.S.- CLEANING SUPPLIES	COLLECTION SYSTEM EXPENSES	1,274.41			1,274.41		
641-0621 792 22 22	OTHER - MEDICAL/SAFETY	COLLECTION SYSTEM EXPENSES	1,953.63			1,953.63		
641-0621 792 22 24	OTHER OPERATING SUPPLIES	COLLECTION SYSTEM EXPENSES	11,683.16		604.51	12,287.67		
641-0621 792 23 01	BUILDING MATERIALS	COLLECTION SYSTEM EXPENSES	1,145.04			1,145.04		
641-0621 792 23 02	STREET MATERIAL	COLLECTION SYSTEM EXPENSES	187,208.12	(1,374.22)	(122,017.38)	63,816.52		
641-0621 792 23 03	SEWER CONST. MATERIALS	COLLECTION SYSTEM EXPENSES	41,804.38	(1,224.20)		40,580.18		
641-0621 792 23 04	SEWER MAINT MATERIALS	COLLECTION SYSTEM EXPENSES	54,737.86			54,737.86		
641-0621 792 23 20	SMALL TOOLS & EQUIPMENT	COLLECTION SYSTEM EXPENSES	9,264.48			9,264.48		
641-0621 792 23 40	SALT & WINTER MATERIALS	COLLECTION SYSTEM EXPENSES	18,710.12	(9,868.12)	27,528.72	36,370.72		
641-0621 792 23 99	OTHER REPAIR SUPPLIES	COLLECTION SYSTEM EXPENSES	4,625.50		233.90	4,859.40		
641-0621 792 32 04	TELEPHONE	COLLECTION SYSTEM EXPENSES	3,340.01		302.20	3,642.21		
641-0621 792 32 21	TRAVEL - MILEAGE	COLLECTION SYSTEM EXPENSES	77.28			77.28		
641-0621 792 32 23	TRAVEL - HOTEL	COLLECTION SYSTEM EXPENSES	334.62			334.62		
641-0621 792 32 24	TRAVEL - MEALS	COLLECTION SYSTEM EXPENSES	48.16			48.16		
641-0621 792 32 25	TRAVEL - OTHER	COLLECTION SYSTEM EXPENSES	69.00			69.00		
641-0621 792 33 02	PUBLICATION LEGAL NOTICE	COLLECTION SYSTEM EXPENSES	172.30			172.30		
641-0621 792 34 02	LIABILITY INSURANCE	COLLECTION SYSTEM EXPENSES	139,212.00			139,212.00		
641-0621 792 35 01	ELECTRIC	COLLECTION SYSTEM EXPENSES	14,341.91			14,341.91		
641-0621 792 35 02	GAS	COLLECTION SYSTEM EXPENSES	15,240.09			15,240.09		
641-0621 792 35 04	WATER	COLLECTION SYSTEM EXPENSES	5,685.98	(469.94)	485.96	5,702.00		
641-0621 792 36 01	BUILDING MAINTENANCE	COLLECTION SYSTEM EXPENSES	14,259.53	(763.96)	1,163.10	14,658.67		
641-0621 792 36 02	OFFICE EQUIPMENT REPAIR	COLLECTION SYSTEM EXPENSES	2,021.60	(102.38)	120.49	2,039.71		
641-0621 792 36 03	AUTOMOTIVE EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	484,215.36			484,215.36		
641-0621 792 36 04	COMPUTER EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	7,236.00		(5,361.28)	1,874.72		
641-0621 792 36 05	OTHER EQUIPMENT	COLLECTION SYSTEM EXPENSES	1,971.96			1,971.96		
641-0621 792 36 06	RADIO EQUIPMENT	COLLECTION SYSTEM EXPENSES	5,829.26			5,829.26		
641-0621 792 36 10	HAZARDOUS WASTE DISPOSAL	COLLECTION SYSTEM EXPENSES	60,449.50		3,676.01	64,125.51		
641-0621 792 37 11	CAPITAL LEASE PRINCIPAL	COLLECTION SYSTEM EXPENSES	138,639.74		(137,190.02)	1,449.72		
641-0621 792 39 11	DUES	COLLECTION SYSTEM EXPENSES	30.00			30.00		
641-0621 792 39 70	EDUCATION & TRAINING	COLLECTION SYSTEM EXPENSES	170.00		400.00	570.00		
641-0621 792 39 89	MISC. CHARGES & SVCS.	COLLECTION SYSTEM EXPENSES	3,558.46		(538.13)	3,020.33		
641-0621 792 63 35	CONTRACTUAL SERVICE-OTHER	COLLECTION SYSTEM EXPENSES	72,571.46	(4,282.00)	2,400.00	70,689.46		
641-0625 792 10 01	SALARIES - REGULAR	COLLECTION SYSTEM EXPENSES	52,341.96	(6,140.53)	7,231.81	53,433.24		
641-0625 792 10 02	SALARIES - HOURLY	COLLECTION SYSTEM EXPENSES	95,928.14	(9,033.82)	10,516.97	97,411.29		
641-0625 792 10 04	EXTRA AND OVERTIME	COLLECTION SYSTEM EXPENSES	19,374.43	(2,593.14)		16,781.29		
641-0625 792 10 13	STAND BY PAY	COLLECTION SYSTEM EXPENSES	3,834.05	(271.65)		3,562.40		
641-0625 792 11 01	FICA - REGULAR	COLLECTION SYSTEM EXPENSES	13,006.84	(642.68)		12,364.16		
641-0625 792 11 04	PERF - REGULAR	COLLECTION SYSTEM EXPENSES	19,667.89	(989.03)		18,678.86		
641-0625 792 11 07	UNEMPLOYMENT COMP	COLLECTION SYSTEM EXPENSES	444.48			444.48		

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641-0625 792 11 08	GROUP INSURANCE - HEALTH	COLLECTION SYSTEM EXPENSES	31,464.89			31,464.89		
641-0625 792 11 09	GROUP INSURANCE - LIFE	COLLECTION SYSTEM EXPENSES	407.75			407.75		
641-0625 792 11 10	CLOTHING/SHOE ALLOWANCE	COLLECTION SYSTEM EXPENSES	608.50			608.50		
641-0625 792 11 12	VEH/TOOL ALLOWANCE	COLLECTION SYSTEM EXPENSES	845.00			845.00		
641-0625 792 11 24	CELL PHONE ALLOWANCE	COLLECTION SYSTEM EXPENSES	552.50			552.50		
641-0625 792 11 99	OTHER FRINGE BENEFITS	COLLECTION SYSTEM EXPENSES	200.00			200.00		
641-0625 792 22 02	DIESEL FUEL	COLLECTION SYSTEM EXPENSES	17,991.22			17,991.22		
641-0625 792 22 05	UNIFORMS	COLLECTION SYSTEM EXPENSES	722.67	(14.01)	28.70	737.36		
641-0625 792 22 24	OTHER OPERATING SUPPLIES	COLLECTION SYSTEM EXPENSES	4,986.55			4,986.55		
641-0625 792 23 04	SEWER MAINT MATERIALS	COLLECTION SYSTEM EXPENSES	60,947.56	(1,230.72)	(4,707.76)	55,009.08		
641-0625 792 23 20	SMALL TOOLS & EQUIPMENT	COLLECTION SYSTEM EXPENSES	3,297.61			3,297.61		
641-0625 792 34 02	LIABILITY INSURANCE	COLLECTION SYSTEM EXPENSES	708.00			708.00		
641-0625 792 36 03	AUTOMOTIVE EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	30,019.30			30,019.30		
642-0621 415 42 05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	765,259.11	(118,810.94)	(640,000.00)	6,448.17		
642-0621 415 43 02	MOTOR EQUIPMENT	COLLECTION SYSTEM EXPENSES	840,482.00		(840,482.00)	-		
642-0621 415 43 10	MISCELLANEOUS EQUIPMENT	COLLECTION SYSTEM EXPENSES	15,140.00		(15,140.00)	-		
642-0658 415 42 05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	86,493.28	(64,999.29)	(20,229.24)	1,264.75		
647-0621 415 31 02	ENGINEERING	COLLECTION SYSTEM EXPENSES	1,143.47		(5,355.06)	(4,211.59)		
658-0621 415 31 02	ENGINEERING	COLLECTION SYSTEM EXPENSES	924.09		(924.09)	-		
658-0621 415 42 05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	1,295.50		(1,295.50)	-		
659-0621 415 31 01	LEGAL SERVICES	COLLECTION SYSTEM EXPENSES	1,793.00			1,793.00		
659-0621 415 31 02	ENGINEERING	COLLECTION SYSTEM EXPENSES	9,214.96		3,916.50	13,131.46		
659-0621 415 42 05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	1,116,399.29	(113,646.53)	(656,522.51)	346,230.25		
661-0415 415 31 01	LEGAL SERVICES	COLLECTION SYSTEM EXPENSES	495.00			495.00		
661-0621 415 31 02	ENGINEERING	COLLECTION SYSTEM EXPENSES	2.44			2.44		
661-0621 415 42 05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	1,503,164.39	(431,314.90)	(1,071,849.49)	-	4,401,791.52	
641-0630 793 10 01	SALARIES - REGULAR	TREATMENT & DISPOSAL EXPENSES	1,383,795.81	(122,198.15)	199,120.91	1,460,718.57		
641-0630 793 10 02	SALARIES - HOURLY	TREATMENT & DISPOSAL EXPENSES	976,892.50	(111,636.38)	100,651.87	965,907.99		
641-0630 793 10 03	SEASONAL & INTERNS	TREATMENT & DISPOSAL EXPENSES	10,125.50			10,125.50		
641-0630 793 10 04	EXTRA AND OVERTIME	TREATMENT & DISPOSAL EXPENSES	121,617.47	(6,872.49)		114,744.98		
641-0630 793 10 13	STAND BY PAY	TREATMENT & DISPOSAL EXPENSES	45,684.55	(1,689.61)		43,994.94		
641-0630 793 11 01	FICA - REGULAR	TREATMENT & DISPOSAL EXPENSES	188,141.77	(7,152.12)		180,989.65		
641-0630 793 11 04	PERF - REGULAR	TREATMENT & DISPOSAL EXPENSES	282,557.86	(10,918.15)		271,639.71		
641-0630 793 11 07	UNEMPLOYMENT COMP	TREATMENT & DISPOSAL EXPENSES	6,440.04			6,440.04		
641-0630 793 11 08	GROUP INSURANCE - HEALTH	TREATMENT & DISPOSAL EXPENSES	414,225.66			414,225.66		
641-0630 793 11 09	GROUP INSURANCE - LIFE	TREATMENT & DISPOSAL EXPENSES	5,577.85			5,577.85		
641-0630 793 11 10	CLOTHING/SHOE ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	6,434.17	(808.60)	377.50	6,003.07		
641-0630 793 11 12	AUTO ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	3,525.00			3,525.00		
641-0630 793 11 24	CELL PHONE ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	7,084.75			7,084.75		
641-0630 793 11 99	OTHER FRINGE BENEFITS	TREATMENT & DISPOSAL EXPENSES	2,400.00			2,400.00		
641-0630 793 21 02	PRINT SHOP	TREATMENT & DISPOSAL EXPENSES	2,071.41			2,071.41		
641-0630 793 21 03	C.S.- OFFICE SUPPLIES	TREATMENT & DISPOSAL EXPENSES	1,466.74			1,466.74		
641-0630 793 21 04	OTHER - OFFICE SUPPLIES	TREATMENT & DISPOSAL EXPENSES	3,759.36		17.17	3,776.53		
641-0630 793 21 05	SMALL OFFICE EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	3,972.09		7,488.61	11,460.70		
641-0630 793 22 01	CENTRAL SERVICE GASOLINE	TREATMENT & DISPOSAL EXPENSES	33,427.48			33,427.48		
641-0630 793 22 02	COMPRESSED GAS/DIESEL	TREATMENT & DISPOSAL EXPENSES	2,493.17			2,493.17		
641-0630 793 22 05	UNIFORMS	TREATMENT & DISPOSAL EXPENSES	22,701.06	(1,661.46)	6,376.81	27,416.41		
641-0630 793 22 12	OIL	TREATMENT & DISPOSAL EXPENSES	8,412.75			8,412.75		
641-0630 793 22 20	C.S.-MEDICAL/SAFETY	TREATMENT & DISPOSAL EXPENSES	2,477.00		51.00	2,528.00		
641-0630 793 22 21	C.S.-CLEANING SUPPLIES	TREATMENT & DISPOSAL EXPENSES	4,427.07			4,427.07		
641-0630 793 22 22	OTHER - MEDICAL/SAFETY	TREATMENT & DISPOSAL EXPENSES	19,287.03			19,287.03		
641-0630 793 23 10	REPAIR PARTS	TREATMENT & DISPOSAL EXPENSES	334,212.98	(47,921.88)	52,095.90	338,387.00		
641-0630 793 23 20	SMALL TOOLS & EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	14,093.30	(259.29)		13,834.01		
641-0630 793 23 21	C.S.-SMALL TOOLS & EQUIP.	TREATMENT & DISPOSAL EXPENSES	524.73			524.73		
641-0630 793 23 60	LAB MATERIALS / SUPPLIES	TREATMENT & DISPOSAL EXPENSES	58,655.68	(2,245.19)	(1,609.71)	54,800.78		
641-0630 793 23 62	MATERIALS & SUPPLIES	TREATMENT & DISPOSAL EXPENSES	251,183.40	(50,121.35)	(39,746.68)	161,315.37		
641-0630 793 31 01	LEGAL	TREATMENT & DISPOSAL EXPENSES	488.00		6,201.60	6,689.60		
641-0630 793 31 02	ENGINEERING	TREATMENT & DISPOSAL EXPENSES	926,685.67	(97,552.96)	16,869.50	846,002.21		

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ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
641-0630 793 31 04	ACCOUNTING	TREATMENT & DISPOSAL EXPENSES	38,357.00	(32,690.00)		5,667.00		
641-0630 793 31 09	CONTRACT LAB ANALYSIS	TREATMENT & DISPOSAL EXPENSES	25,083.98	(1,979.00)	1,610.48	24,715.46		
641-0630 793 32 02	POSTAGE	TREATMENT & DISPOSAL EXPENSES	2,828.14	(22.90)	184.21	2,989.45		
641-0630 793 32 04	TELEPHONE	TREATMENT & DISPOSAL EXPENSES	21,138.54	(44.58)	1,066.46	22,160.42		
641-0630 793 32 21	TRAVEL - MILEAGE	TREATMENT & DISPOSAL EXPENSES	1,245.83			1,245.83		
641-0630 793 32 22	TRAVEL - AIRFARE	TREATMENT & DISPOSAL EXPENSES	404.20		(502.20)	(98.00)		
641-0630 793 32 23	TRAVEL - HOTEL	TREATMENT & DISPOSAL EXPENSES	5,383.32			5,383.32		
641-0630 793 32 24	TRAVEL - MEALS	TREATMENT & DISPOSAL EXPENSES	1,951.14	(210.00)		1,741.14		
641-0630 793 32 25	TRAVEL - OTHER	TREATMENT & DISPOSAL EXPENSES	1,311.49			1,311.49		
641-0630 793 33 02	PUBLICATION LEGAL NOTICE	TREATMENT & DISPOSAL EXPENSES	1,963.79			1,963.79		
641-0630 793 34 02	LIABILITY INSURANCE	TREATMENT & DISPOSAL EXPENSES	177,576.00			177,576.00		
641-0630 793 35 01	ELECTRIC	TREATMENT & DISPOSAL EXPENSES	672,358.87			672,358.87		
641-0630 793 35 02	HEAT	TREATMENT & DISPOSAL EXPENSES	159,530.94			159,530.94		
641-0630 793 35 04	WATER	TREATMENT & DISPOSAL EXPENSES	11,231.58	(1,772.58)	1,075.28	10,534.28		
641-0630 793 36 01	MAINT SVCS-BUILDING	TREATMENT & DISPOSAL EXPENSES	123,844.63	(3,138.50)	61,962.90	182,669.03		
641-0630 793 36 02	OFFICE EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	2,538.00			2,538.00		
641-0630 793 36 03	AUTOMOTIVE EQUIP REPAIR	TREATMENT & DISPOSAL EXPENSES	34,999.90			34,999.90		
641-0630 793 36 04	COMPUTER EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	48,708.01			48,708.01		
641-0630 793 36 05	OTHER EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	317,848.28	(6,802.25)	52,471.40	363,517.43		
641-0630 793 36 06	RADIO EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	5,855.27			5,855.27		
641-0630 793 37 11	CAPITAL LEASE PRINCIPAL	TREATMENT & DISPOSAL EXPENSES	128,633.42		(128,175.24)	458.18		
641-0630 793 39 10	SUBSCRIPTIONS	TREATMENT & DISPOSAL EXPENSES	45,274.56		(21,706.54)	23,568.02		
641-0630 793 39 11	DUES	TREATMENT & DISPOSAL EXPENSES	3,123.00			3,123.00		
641-0630 793 39 39	CREDIT CARD FEES	TREATMENT & DISPOSAL EXPENSES	792.51	(37.59)		754.92		
641-0630 793 39 70	EDUCATION & TRAINING	TREATMENT & DISPOSAL EXPENSES	9,717.00	(2,420.00)		7,297.00		
641-0630 793 39 89	MISC. CHARGES	TREATMENT & DISPOSAL EXPENSES	59.42			59.42		
641-0630 793 50 01	STATE BOARD OF ACCOUNTS	TREATMENT & DISPOSAL EXPENSES	3,194.00			3,194.00		
641-0630 793 63 35	CONTRACTUAL SERVICE-OTHER	TREATMENT & DISPOSAL EXPENSES	699,422.68	(140,706.79)	5,846.93	564,562.82		
641-0630 793 63 36	WASTE HAULING	TREATMENT & DISPOSAL EXPENSES	40,000.00		3,676.01	43,676.01		
641-0630 793 65 06	VARIOUS CHEMICALS	TREATMENT & DISPOSAL EXPENSES	283,374.91	(16,252.69)	17,969.49	285,091.71		
641-0631 793 10 01	SALARIES - REGULAR	TREATMENT & DISPOSAL EXPENSES	103,471.34	(11,380.19)	11,635.89	103,727.04		
641-0631 793 10 02	SALARIES - HOURLY	TREATMENT & DISPOSAL EXPENSES	154,889.61	(13,652.79)	24,860.17	166,096.99		
641-0631 793 10 04	EXTRA AND OVERTIME	TREATMENT & DISPOSAL EXPENSES	21,008.10	(641.55)		20,366.55		
641-0631 793 10 05	TEMPORARY SERVICES	TREATMENT & DISPOSAL EXPENSES	18,916.00	(1,152.00)		17,764.00		
641-0631 793 10 13	STAND BY PAY	TREATMENT & DISPOSAL EXPENSES	3,724.68	(218.40)		3,506.28		
641-0631 793 11 01	FICA - REGULAR	TREATMENT & DISPOSAL EXPENSES	22,877.41	(860.77)		22,016.64		
641-0631 793 11 04	PERF - REGULAR	TREATMENT & DISPOSAL EXPENSES	31,693.47	(1,160.69)		30,532.78		
641-0631 793 11 07	UNEMPLOYMENT COMP	TREATMENT & DISPOSAL EXPENSES	789.00			789.00		
641-0631 793 11 08	GROUP INSURANCE - HEALTH	TREATMENT & DISPOSAL EXPENSES	43,571.58			43,571.58		
641-0631 793 11 09	GROUP INSURANCE - LIFE	TREATMENT & DISPOSAL EXPENSES	727.00			727.00		
641-0631 793 11 10	CLOTHING/SHOE ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	740.45			740.45		
641-0631 793 11 12	AUTO ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	800.00			800.00		
641-0631 793 11 24	CELL PHONE ALLOWANCE	TREATMENT & DISPOSAL EXPENSES	671.00			671.00		
641-0631 793 11 99	OTHER FRINGE BENEFITS	TREATMENT & DISPOSAL EXPENSES	600.00			600.00		
641-0631 793 21 04	OTHER - OFFICE SUPPLIES	TREATMENT & DISPOSAL EXPENSES	200.07		3,730.15	3,930.22		
641-0631 793 22 01	CENTRAL SERVICE GASOLINE	TREATMENT & DISPOSAL EXPENSES	104,980.96			104,980.96		
641-0631 793 22 05	UNIFORMS	TREATMENT & DISPOSAL EXPENSES	1,646.94	(26.93)	54.90	1,674.91		
641-0631 793 22 21	C.S.-CLEANING SUPPLIES	TREATMENT & DISPOSAL EXPENSES	122.02			122.02		
641-0631 793 22 22	OTHER - MEDICAL/SAFETY	TREATMENT & DISPOSAL EXPENSES	86.63			86.63		
641-0631 793 23 10	REPAIR PARTS	TREATMENT & DISPOSAL EXPENSES	822.49			822.49		
641-0631 793 23 21	C.S.-SMALL TOOLS & EQUIP.	TREATMENT & DISPOSAL EXPENSES	501.07			501.07		
641-0631 793 23 62	MATERIALS & SUPPLIES	TREATMENT & DISPOSAL EXPENSES	69.88			69.88		
641-0631 793 32 04	TELEPHONE	TREATMENT & DISPOSAL EXPENSES	1,020.00			1,020.00		
641-0631 793 32 05	OTHER COMM/TRANSPORTATION	TREATMENT & DISPOSAL EXPENSES	1,396.00			1,396.00		
641-0631 793 32 23	TRAVEL - HOTEL	TREATMENT & DISPOSAL EXPENSES	95.20			95.20		
641-0631 793 32 24	TRAVEL - MEALS	TREATMENT & DISPOSAL EXPENSES	18.25			18.25		
641-0631 793 33 02	PUBLICATION LEGAL NOTICE	TREATMENT & DISPOSAL EXPENSES	73.71			73.71		
641-0631 793 34 02	LIABILITY INSURANCE	TREATMENT & DISPOSAL EXPENSES	1,464.00			1,464.00		

City of South Bend
 Conversion Worksheets - Wastewater
 December 31, 2014

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
641-0631 793 35 01	ELECTRIC	TREATMENT & DISPOSAL EXPENSES	1,888.63			1,888.63		
641-0631 793 35 02	HEAT	TREATMENT & DISPOSAL EXPENSES	6,641.11			6,641.11		
641-0631 793 35 04	WATER	TREATMENT & DISPOSAL EXPENSES	197.57	(46.32)	15.44	166.69		
641-0631 793 36 01	MAINT SVCS-BUILDING	TREATMENT & DISPOSAL EXPENSES	2,372.06			2,372.06		
641-0631 793 36 03	AUTOMOTIVE EQUIP REPAIR	TREATMENT & DISPOSAL EXPENSES	148,708.13			148,708.13		
641-0631 793 36 04	COMPUTER EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	732.00			732.00		
641-0631 793 36 06	RADIO EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	467.20			467.20		
641-0631 793 37 11	CAPITAL LEASE PRINCIPAL	TREATMENT & DISPOSAL EXPENSES	33,204.55		(33,003.33)	201.22		
641-0631 793 63 35	CONTRACTUAL SERVICE-OTHER	TREATMENT & DISPOSAL EXPENSES	131,472.31	(6,708.23)		124,764.08		
641-0631 793 63 36	WASTE HAULING	TREATMENT & DISPOSAL EXPENSES	8,935.50	(8,935.50)		-		
642-0630 415 31 06	OTHER PROFESSIONAL SVCS	TREATMENT & DISPOSAL EXPENSES	97,221.17	(22,841.01)	11,900.69	86,280.85		
642-0630 415 42 01	LAND IMPROVEMENTS	TREATMENT & DISPOSAL EXPENSES	29,229.77	(29,229.77)		-		
642-0630 415 43 02	MOTOR EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	171,693.00		(171,693.00)	-		
642-0630 415 43 10	MISCELLANEOUS EQUIPMENT	TREATMENT & DISPOSAL EXPENSES	93,020.60		(93,020.60)	-		
642-0630 415 43 66	TREATMENT & DISPOSAL EQ.	TREATMENT & DISPOSAL EXPENSES	2,209,416.89	(884,769.44)	(1,293,772.81)	30,874.64		
659-0630 415 42 06	WASTEWATER PLANT	TREATMENT & DISPOSAL EXPENSES	5,141,371.35	(449,208.90)	(4,568,780.02)	123,382.43		
661-0630 415 42 06	WASTEWATER PLANT	TREATMENT & DISPOSAL EXPENSES	27,361.00			27,361.00	8,770,856.10	
640-0620 811 63 70	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	4,928.15			4,928.15		
641-0621 792 63 70	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	169,038.70			169,038.70		
641-0650 851 74 01	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	1,421.98			1,421.98	175,388.83	
640-0620 811 31 70	ADM FEE ALLOCATION	ADMINISTRATIVE & GENERAL	14,845.08			14,845.08		
641-0621 792 31 70	ADM FEE ALLOCATION	ADMINISTRATIVE & GENERAL	137,750.16			137,750.16		
641-0625 792 31 70	ADM FEE ALLOCATION	ADMINISTRATIVE & GENERAL	12,088.80			12,088.80		
641-0630 793 31 70	ADM FEE ALLOCATION	ADMINISTRATIVE & GENERAL	708,373.56			708,373.56		
641-0631 793 31 70	ADM FEE ALLOCATION	ADMINISTRATIVE & GENERAL	37,104.96			37,104.96		
641-0621 792 31 71	CENTRAL STORES ALLOCATION	ADMINISTRATIVE & GENERAL	4,536.00			4,536.00		
641-0630 793 31 71	CENTRAL STORES ALLOCATION	ADMINISTRATIVE & GENERAL	5,268.00			5,268.00		
641-0631 793 31 71	CENTRAL STORES ALLOCATION	ADMINISTRATIVE & GENERAL	228.00			228.00		
641-0621 792 31 72	GIS ALLOCATION	ADMINISTRATIVE & GENERAL	20,592.96			20,592.96		
641-0630 793 31 72	GIS ALLOCATION	ADMINISTRATIVE & GENERAL	20,592.96			20,592.96		
641-0630 793 60 03	PAYMENT IN LIEU OF TAX	ADMINISTRATIVE & GENERAL	2,914,332.00			2,914,332.00		
649-0630 472 38 03	PAYING AGENT FEES	ADMINISTRATIVE & GENERAL	2,200.00		850.00	3,050.00		
649-0630 473 38 03	PAYING AGENT FEES	ADMINISTRATIVE & GENERAL	1,000.00	(500.00)	1,000.00	1,500.00	3,880,262.48	
664-0630 473 31 50	BOND ISSUANCE COSTS	AMORTIZATION	-		55,039.38	55,039.38		
664-0630 473 31 50	BOND ISSUANCE COSTS	AMORTIZATION	-		(17,013.63)	(17,013.63)	38,025.75	
641-0000 473 45 00	DEPRECIATION EXPENSE	DEPRECIATION	-		6,087,286.00	6,087,286.00	6,087,286.00	
649-0630 472 38 02	CAPITALIZED INTEREST CALCULATION	INTEREST EXPENSE	-		313,739.55	313,739.55		
649-0630 472 38 01	PRINCIPAL	INTEREST EXPENSE	5,805,000.00		(5,805,000.00)	-		
649-0630 472 38 02	INTEREST	INTEREST EXPENSE	3,267,457.52			3,267,457.52		
649-0630 473 38 01	PRINCIPAL 98 BOND SRF	INTEREST EXPENSE	149,511.00		(149,511.00)	-		
649-0630 473 38 02	INTEREST SRF BONDS	INTEREST EXPENSE	77,053.35		(1,919.38)	75,133.97	3,656,331.04	
640-0620 811 37 12	CAPITAL LEASE INTEREST	CAPITAL LEASE INTEREST	1,352.23			1,352.23		
641-0621 792 37 12	CAPITAL LEASE INTEREST	CAPITAL LEASE INTEREST	7,639.16			7,639.16		
641-0630 793 37 12	CAPITAL LEASE INTEREST	CAPITAL LEASE INTEREST	22,067.35			22,067.35		
641-0631 793 37 12	CAPITAL LEASE INTEREST	CAPITAL LEASE INTEREST	1,750.24			1,750.24	32,808.98	
640-0620 811 10 01	REGULAR	REPAIR FUND EXPENSES	79,562.57	(7,534.71)	9,158.94	81,186.80		
640-0620 811 10 02	HOURLY	REPAIR FUND EXPENSES	20,311.20		8,398.61	28,709.81		
640-0620 811 10 04	EXTRA & OVERTIME	REPAIR FUND EXPENSES	1,274.40			1,274.40		
640-0620 811 10 13	CONTRACT ADD PAYS	REPAIR FUND EXPENSES	25,009.24	(961.55)		24,047.69		
640-0620 811 11 01	FICA - REGULAR	REPAIR FUND EXPENSES	8,436.93	(198.21)		8,238.72		
640-0620 811 11 04	PERF - REGULAR	REPAIR FUND EXPENSES	11,691.51	(292.71)		11,398.80		
640-0620 811 11 07	UNEMPLOYMENT COMP	REPAIR FUND EXPENSES	644.52			644.52		
640-0620 811 11 08	GROUP INSURANCE - HEALTH	REPAIR FUND EXPENSES	18,481.20			18,481.20		
640-0620 811 11 09	GROUP INSURANCE - LIFE	REPAIR FUND EXPENSES	236.00			236.00		
640-0620 811 11 10	CLOTHING/SHOE ALLOWANCE	REPAIR FUND EXPENSES	125.00			125.00		
640-0620 811 11 24	CELL PHONE ALLOWANCE	REPAIR FUND EXPENSES	1,000.00			1,000.00		
640-0620 811 21 03	C.S.-OFFICE SUPPLIES	REPAIR FUND EXPENSES	194.07			194.07		
640-0620 811 22 01	CENTRAL SERVICE GASOLINE	REPAIR FUND EXPENSES	3,045.33			3,045.33		

City of South Bend
 Conversion Worksheets - Wastewater
 December 31, 2014

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2014	Prior Year Adjustment	Current Year Adjustment	12/31/2014 CAFR Balance	Total	Notes
640-0620 811 22 22	OTHER-MEDICAL/SAFETY	REPAIR FUND EXPENSES	495.71			495.71		
640-0620 811 22 24	OTHER OPERATING SUPPLIES	REPAIR FUND EXPENSES	919.50			919.50		
640-0620 811 23 04	SEWER MAINT. MATERIALS	REPAIR FUND EXPENSES	8,518.10	(141.76)	717.50	9,093.84		
640-0620 811 32 04	TELEPHONE	REPAIR FUND EXPENSES	256.10		61.14	317.24		
640-0620 811 34 02	LIABILITY INSURANCE	REPAIR FUND EXPENSES	240.00			240.00		
640-0620 811 36 03	AUTOMOTIVE EQUIPMENT	REPAIR FUND EXPENSES	826.92			826.92		
640-0620 811 36 09	SEWER REPAIR	REPAIR FUND EXPENSES	211,956.19	(9,900.00)	17,987.46	220,043.65		
640-0620 811 37 11	CAPITAL LEASE PRINCIPAL	REPAIR FUND EXPENSES	27,083.36		(27,083.36)	-	410,519.20	
641-0630 793 31 07	MGMT FEE TO WATERWORKS	MANAGEMENT FEE	993,120.00			993,120.00	993,120.00	
641-0000 392 00 00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(11,637.22)			(11,637.22)		
642-0000 392 00 00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(4,000,000.00)			(4,000,000.00)		
643-0000 392 00 00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(129,963.99)			(129,963.99)		
649-0000 392 00 00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(9,297,645.47)			(9,297,645.47)		
641-0630 793 50 02	OPERATING TRANSFER	TRANSFERS OUT	13,427,609.46			13,427,609.46		
643-0630 415 50 02	INTER-FUND OPER. TRANSFERS	TRANSFERS OUT	11,637.22			11,637.22	(0.00)	28,446,389.90
			(0.00)	0.00	0.00	0.00	0.00	

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT NO	DESCRIPTION	TRIAL BALANCE 12.01.14	ADJUST- MENTS DR (CR)	BALANCE SHEET 12.31.14 DR (CR)	
1010	WATER TREATMENT & PUMPING EQUIPMENT	2,249,145.22	(696,262.49)	1,552,882.73	√
1011	LAND	376,951.46	-	376,951.46	√
1010	STRUCTURES & IMPROVEMENTS	30,801,945.82	(19,366.20)	30,782,579.62	√
1010	WELLS AND SPRINGS	4,158,464.68	-	4,158,464.68	√
1010	DIST RES. & STANDPIPE	4,436,139.37	-	4,436,139.37	√
1010	TRANSPORTATION EQUIP	1,994,559.33	(124,519.15)	1,870,040.18	√
1010	OFFICE EQUIP	982,920.04	(146,297.90)	836,622.14	√
1010	MISC. OTHER EQUIP	268,740.14	(30,514.34)	238,225.80	√
1010	IMPROVE. OTHER THAN BLDG	15,387.00	-	15,387.00	√
1010	COMMUNICATION EQUIP	329,481.07	(130,288.81)	199,192.26	√
1010	TOOLS & WORK EQUIP	77,984.00	-	77,984.00	√
1010	POWER OPERATED EQUIP	546,121.67	-	546,121.67	√
1010	METERS	6,343,436.31	(282,655.10)	6,060,781.21	√
1010	MAINS	33,594,333.88	(8,367.38)	33,585,966.50	√
1010	HYDRANTS	1,069,689.26	-	1,069,689.26	√
1010	INTANGIBLES	239,640.47	-	239,640.47	√
1050	CIP-EQUIP	1,020,070.79	(42,921.66)	977,149.13	√
1050	CIP-COMMUNICATION	-	-	-	
1050	CIP-BLDG STRUCTURES, FIXED EQUIP	1,586,744.70	1,164.11	1,587,908.81	√
1050	CIP-WELLS	-	-	-	
1050	CIP-DISTRIBUTION RESERVOIR	-	-	-	
1050	CIP-INTANGIBLES	-	-	-	
1050	CIP-MAINS	0.00	-	0.00	WIP
1081	ACCUM DEPREC-WATER TREATMENT & PUMPING EQUIP	(1,329,853.12)	565,644.52	(764,208.60)	√
1081	ACCUM DEPREC-BLDG,STRUCT,FX EQUIP	(10,800,146.50)	(43,892.56)	(10,844,039.06)	√
1081	ACCUM DEPREC-WELLS & SPRINGS	(1,756,380.06)	(8,063.61)	(1,764,443.67)	√
				<u>86,046,668.35</u>	√
				<u>2,565,057.94</u>	√

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET		
			MENTS	12.31.14		
NO	DESCRIPTION	12.01.14	DR (CR)	DR (CR)		
1081	ACCUM DEPREC-DISTRIB RESERVOIR & STAND PIPES	(1,341,379.75)	(5,799.42)	(1,347,179.17)	√	
1081	ACCUM DEPREC-TRANSPORTATION EQUIPMENT	(1,176,696.08)	73,496.21	(1,103,199.87)	√	
1081	ACCUM DEPREC-OFFICE EQUIPMENT	(933,931.51)	167,719.35	(766,212.16)	√	
1081	ACCUM DEPREC-OTHER EQUIPMENT	(177,310.24)	66,939.23	(110,371.01)	√	
1081	ACCUM DEPREC-IMPROV OTHER THAN BLDG	(7,629.30)	(64.11)	(7,693.41)	√	
1081	ACCUM DEPREC-COMMUNICATION EQUIP	(180,726.60)	64,392.44	(116,334.16)	√	
1081	ACCUM DEPREC-TOOLS & WORK EQUIP	(40,835.67)	(463.62)	(41,299.29)	√	
1081	ACCUM DEPREC-POWER OPERATED	(489,406.21)	6,701.75	(482,704.46)	√	
1081	ACCUM DEPREC-METERS	(1,423,644.97)	189,089.26	(1,234,555.71)	√	
1081	ACCUM DEPREC-TRANS & DIST MAINS	(7,479,392.56)	(21,040.91)	(7,500,433.47)	√	
1081	ACCUM DEPREC-TRANS & DIST MAINS CLAY	(465,750.82)	(1,484.03)	(467,234.85)	√	
1081	ACCUM DEPREC-CIAC	-	-	-	√	
1081	ACCUM DEPREC-HYDRANTS	(578,818.65)	(1,013.46)	(579,832.11)	√	
1081	ACCUM DEPREC-INTANGIBLES	(118,343.45)	(2,380.03)	(120,723.48)	A/D	(27,250,464.48) √
1260	CASH-DEBT RESERVE O&M	2,085,038.68	(1,602,283.78)	482,754.90	√	
1260	CASH-SINKING	1,499,627.07	(1,498,548.58)	1,078.49	√	
1260	CASH-DEPREC	3,156,219.25	(2,429,072.35)	727,146.90	√	
1260	CASH-DEPOSIT	1,476,419.47	(1,133,469.41)	342,950.06	√	
1260	CASH-CONSTRUCTION	219,690.82	(172,778.69)	46,912.13	√	
1260	CASH-BOND RESERVE	1,615,171.18	(1,241,132.35)	374,038.83	√	
1310	CASH-OPERATING	4,212,721.17	(3,218,847.06)	993,874.11	√	
1340	PETTY CASH	3,000.00	-	3,000.00	√	
1320	CASH WITH FISCAL AGENT	32,120.00	-	32,120.00	√	
1350	INVEST-SINKING FUND	-	3,571.85	3,571.85	√	
1350	INVEST-CUST DEPOSIT	-	1,135,822.82	1,135,822.82	√	
1350	INVEST-DEPREC	-	2,408,251.68	2,408,251.68	√	
1350	INVEST-CONSTRUCTION	-	155,369.19	155,369.19	√	

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
1350	INVEST-GENERAL	-	3,301,566.39	3,301,566.39	√
1350	INVEST-O&M Reserve	-	1,598,845.18	1,598,845.18	√
1350	INVEST-Bond Debt Reserve	-	1,238,786.31	1,238,786.31	√
1410	ACCTS REC - CUSTOMER	981,955.48	(81,052.87)	900,902.61	√
1412	ACCTS REC SUSPENSE	(85,798.76)	(18,301.53)	(104,100.29)	√
1415	A/R-DEPOSITS	9,573.00	(1,359.13)	8,213.87	√
1410	ACCTS REC - LEAK REPAIR	81,828.19	(6,717.28)	75,110.91	√ 880,127.10
1430	PROVISION FOR UNCOLL	(50,000.00)	-	(50,000.00)	√
1415	BILLED DEPOS CLEARING	(9,573.00)	1,359.13	(8,213.87)	√
1420	ACCTS REC-OTHER	28,971.71	(640.00)	28,331.71	√
1459	DUE FROM OTHER FUNDS	-	17,692.01	17,692.01	√
1810	UNAMORTIZED LOSS ON REFUNDING	119,155.59	(1,228.39)	117,927.20	√
1810	INTERFUND RECEIVABLE - offset regular customer AR	0.00	(17,692.01)	(17,692.01)	√
1510	MTLS & SUPPLIES INVENTORY	170,455.53	8,026.46	178,481.99	√
1515	CHEMICALS INVENTORY	38,867.09	(7,339.77)	31,527.32	√ 160,789.98
1620	PREPAYMENTS	24,660.91	13,835.63	38,496.54	√
1710	INTEREST RECEIVABLE	2,746.48	11,014.59	13,761.07	√
2150	RETAINED EARNINGS	(41,556,188.83)	-	(41,556,188.83)	√
2310	ACCOUNTS PAYABLE	(279,718.63)	33,096.32	(246,622.31)	√
2311	ACCOUNTS PAYABLE - LEAK REPAIR	-	-	-	
2311	A/P CENTRAL STORES	(57.58)	57.58	(0.00)	√
2313	CONTSTR. CONTR. PAYABLE	-	(219.11)	(219.11)	√
2312	WAGES PAYABLE	(160,329.05)	(20,143.76)	(180,472.81)	√
2314	EQUIPMENT LEASE PAYABLE	(25,224.20)	(1,294.49)	(26,518.69)	√
2210	COMPENSATED ABSENCES PAYABLE	-	(204,910.79)	(204,910.79)	
2210	BONDS PAYABLE 2006	(3,505,000.00)	205,000.00	(3,300,000.00)	√

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
2210	BONDS PAY-2009 B	(4,985,000.00)	210,000.00	(4,775,000.00)	√
2210	BONDS PAY- 2012	(7,960,000.00)	340,000.00	(7,620,000.00)	√
2210	REFUNDING REVENUE BONDS PAY-2012B	(3,450,000.00)	350,000.00	(3,100,000.00)	√
2510	BOND DISCOUNT & PREMIUM, NET	57,682.92	(2,883.72)	54,799.20	√
2310	RETAINAGE PAYABLE	(105,715.95)	15,319.39	(90,396.56)	√
2210	STATE REVOLVING LOAN PAYABLE 2000	(1,018,815.00)	157,902.00	(860,913.00)	√
2210	STATE REVOLVING LOAN PAYABLE 2009	(391,297.00)	18,933.00	(372,364.00)	√
2330	DUE TO OTHER FUNDS	(10,393.05)	5,688.52	(4,704.53)	√
2330	DUE TO GENERAL FUND	0.00	(104.14)	(104.14)	√
2350	CUSTOMER DEPOSITS PAYABLE	(1,476,419.47)	(4,796.19)	(1,481,215.66)	√
2351		-	-	-	
2361	ACCR GROSS TAX	-	-	-	
2362	SALES TAX PAYABLE	(43,129.62)	(799.52)	(43,929.14)	√
2410	UNCLAIMED REFUNDS	(9,610.67)	-	(9,610.67)	√
2710	CONTRIBUTIONS CIAC	(11,260,313.47)	-	(11,260,313.47)	√
	OTHER CONTRIBUTED CAPITAL - ARRA & OTHER SOURCES	(581,089.55)	-	(581,089.55)	√
4030	DEPREC EXPENSE	1,765,532.12	114,542.39	1,880,074.51	√ <u>DEPREC</u>
4083	PAYROLL TAXES	-	-	-	√ <u>BENEFITS</u>
4084	OTHER TAXES & LIC	5.00	-	5.00	√ TAX
4086	CIVIL CITY TAX	1,483,944.00	134,904.00	1,618,848.00	√ TAX
4087	UNEMPLOYMENT COMP.	-	-	-	√ <u>BENEFITS</u>
4092	UTILITY RECEIPTS TAX	107,000.00	38,800.00	145,800.00	√ TAX
4710	WATER LEAK INSURANCE REVENUE	(883,873.97)	(80,890.48)	(964,764.45)	√
4151	REVENUES FROM CUT OFF FEES	(13,725.00)	(1,200.00)	(14,925.00)	√ OTHER INCOME
4190	INTEREST INCOME	(51,703.66)	7,406.31	(44,297.35)	√ NONOPER
4210	MISC REVENUES	(9,722.64)	(4,419.26)	(14,141.90)	√ OTHER INCOME
4211	REIMBURSEMENTS	(25,068.18)	360.00	(24,708.18)	√ OTHER INCOME

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		ADJUST-	BALANCE SHEET		
NO	DESCRIPTION	TRIAL BALANCE	MENTS	12.31.14	
		12.01.14	DR (CR)	DR (CR)	
4140	GAIN/LOSS ON SALE	(13,984.00)	325,011.05	311,027.05	√ GAIN/LOSS
4210	SALE OF SCRAP	(40,703.40)	-	(40,703.40)	√ OTHER INCOME
4270	BOND ISSUE EXPENSE	750.00	-	750.00	√ MISC ADMIN(Agent Fees)
4270		-	-	-	
4273	INTEREST EXP-BONDS &EQUIP LEASE	430,228.19	388,048.73	818,276.92	√ INT. EXP
4611	METERED SALES-RES	(5,037,923.06)	(430,205.92)	(5,468,128.98)	√
4612	METERED SALES-COMMERC	(1,546,314.54)	(131,940.92)	(1,678,255.46)	√
4613	METERED SALES-INDUS	(309,532.18)	(25,942.33)	(335,474.51)	√
4615	METERED SALES-MULTI FAMILY	(773,230.30)	(69,853.24)	(843,083.54)	√
4740	BULK SALES	(4,017.74)	631.72	(3,386.02)	√
4612	METERED SALES-INSTIT	(79,782.45)	(6,447.19)	(86,229.64)	√
4621	PUBLIC FIRE PROT	(1,553,386.20)	(141,353.12)	(1,694,739.32)	√
4622	PRIVATE FIRE PROTEC	(263,635.26)	(24,211.45)	(287,846.71)	√
4640	PUBLIC AUTHORITY	(289,704.29)	(24,131.05)	(313,835.34)	√
4651	IRRIG/SPRINKLE-METERED	(925,635.37)	(1,063.91)	(926,699.28)	√
4700	PENALTIES	(113,787.80)	(9,032.63)	(122,820.43)	√
4710	MISC SERV REV	(358,875.12)	(25,117.12)	(383,992.24)	√
4715	BACKFLOW PREV INSP FEE	(104,100.00)	(7,175.00)	(111,275.00)	√
4771	MGNT FEE-WASTEWATER	(910,360.00)	(82,760.00)	(993,120.00)	√
4772	MGNT FEE-SOLID WASTE/RELEAF	(128,854.00)	(11,714.00)	(140,568.00)	√
4720	RENTS FROM WATER PROPERTY	(14,848.24)	(1,349.84)	(16,198.08)	√
4740	MISC WATER REVENUES	(40.00)	-	(40.00)	
4740	WATER MAIN EXT REIMB	(2,605.56)	(113.17)	(2,718.73)	√

-14,200,924.51 TOTAL REVENUE

SOURCE OF SUPPLY OPERATIONS

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	MENTS	12.31.14	
		DR (CR)	DR (CR)	
6011	PAYROLL - SOURCE OF SUPPLY	19,405.02	137,812.23	SS
6151	ELEC-PUMPING	40,112.46	558,819.67	PUR POWER
6750	TELEPHONE	-	-	MISC
6750	GAS HEAT	66.92	621.41	MISC
6201	OFFICE SUPPLIES	-	204.03	SUPP
6201	OTHER MTL-OPERATING	554.91	22,422.94	SUPP
6201	OTHER SUPPLIES	(0.00)	3,032.71	SUPP
6201	COMPUTER SUPPLIES	-	17,854.75	SUPP
6201	REPAIR PARTS	117.46	9,220.35	SUPP
6201	NON-CAP EQUIPMENT /TOOLS	944.95	11,121.46	SUPP
6350	OTHER CONTRACTUALS	1,835.88	5,325.86	CONTR
6751	COMPUTER EQUIP. REPAIRS	-	-	MAINT
6751	BLDG STRUCT REPAIR	-	-	MAINT
6751	EQUIP REPAIR	-	-	MAINT
SOURCE OF SUPPLY MAINT				
6012	PAYROLL - SOURCE OF SUPPLY	13,665.62	106,109.67	SS
6750	RESERV STRUCT REPAIR	1,941.22	22,548.32	MAINT
6350	OTHER CONTRACT	28,428.31	78,247.04	CONTR
6360	EQUIP REPAIR-MAINT	13.83	59,492.80	CONTR
WATER TREATMENT-OPER				
6013	PAYROLL - WATER TREATMENT	27,626.66	193,605.94	WT PAYROL
6200	OFF SUPPLIES-WT OPP	-	16.27	SUPP
6750	TELEPHONE	3,358.36	33,335.94	MISC
6750	GAS HEAT	2,022.78	29,685.89	MISC
6183	CHEMICALS	12,863.27	115,627.24	CHEM
6203	REPAIR PARTS	465.01	20,736.39	WT SUPP
6203	NON CAP TOOLS	-	15,732.00	WT SUPP

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
6203	WATER TRTMT-OFFICE SUPPLIES	421.80	-	421.80	WT SUPP
6203	WATER TRTMT-OTHER MTLs & EQUIP	2,391.67	-	2,391.67	WT SUPP
6203	WATER TRTMT-OTHER SUPPL	23,985.10	65.94	24,051.04	WT SUPP
6360	WATER TRTMT- OTHER CONTRACTUAL	127,312.77	1,622.84	128,935.61	WT CONTR
6353	WATER TRTMT-EQUIP REPAIR	5,420.22	-	5,420.22	CONTR
6753	WTR TRTMT-EDUC/TRAIN	2,420.00	(275.00)	2,145.00	WT-MISC
6750	HOUSEHOLD/CLEANING SUPPLIES	428.61	-	428.61	SUPP
WATER TREATMENT-MAINT					
6014	PAYROLL - WATER TREATMENT	140,790.82	21,887.23	162,678.05	WT PAYROL
6204	REPAIR PARTS	15,165.17	4,033.59	19,198.76	MAINT
6200	NON CAP TOOLS	-	-	-	SUPP
6360	OTHER CONTRACTUAL	4,674.25	-	4,674.25	CONTR
6360	BUILDING REPAIRS	2,799.00	-	2,799.00	MAINT
6360	WTR TRMT EQUIP REPAIR	36,308.31	-	36,308.31	MAINT
TRANSMISSION & DISTR-OPER					
6015	PAYROLL - METER SERVICE	861,904.06	131,219.03	993,123.09	PAYROLL
6017	PAYROLL T&D OPER CUST SERV	-	-	-	PAYROLL
6200	OFFICE SUPP	1,686.68	234.24	1,920.92	M&S
6750	TELEPHONE	-	-	-	MISC
6151	ELECTRICITY	10,757.16	725.22	11,482.38	PURCH POWER
6750	GAS HEAT	7,283.90	1,378.53	8,662.43	MISC
6200	OTHER MATERIAL	11,877.60	503.51	12,381.11	M&S
6200	OTHER SUPPLIES	3,337.94	259.44	3,597.38	M&S
6200	COMPUTER SUPPLIES	6,956.76	-	6,956.76	M&S
6200	WATER METERS	463,261.81	5,347.17	468,608.98	M&S
6200	NON-CAPIT TOOLS/EQUIP T & D OPER	2,155.87	1,338.00	3,493.87	M&S
6750	SERVICE LINES-OPER	398.73	293.26	691.99	MAINT

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
6750	SERVICE LINES-REPAIRS	1,287.46	-	1,287.46	MAINT
6200	TAP PARTS-T & D OPER	34,161.13	617.60	34,778.73	M&S
6200	STOP BOX REPAIR PARTS	46,670.39	3,609.84	50,280.23	MAINT
6360	OTHER CONTR-T&D OPER	92,787.79	3,350.57	96,138.36	CONTR
6360	COMPUTER EXP	-	-	-	MISC
6200	HSHLD CLN SUPPLIES	883.26	-	883.26	M&S
6200	BLDG MAINT SUPPL	818.26	-	818.26	M&S
6755	EQUIP REPAIR T & D OPER	267.01	-	267.01	MAINT
6755	EDUCATION AND TRAINING	210.00	-	210.00	MISC
6756	BLDG STRUCTURE AND REPAIR	1,694.34	-	1,694.34	REPAIRS
TRANS & DISTR-MAINT & CONSTRUCTION					
6015	PAYROLL - CONSTRUCTION	358,933.54	79,631.82	438,565.36	SAL & WAGES
6016	PAYROLL - METER	448,742.41	39,093.71	487,836.12	SAL & WAGES
6017	PAYROLL - SERVICE	24,884.44	1,372.24	26,256.68	SAL & WAGES
6200	CONCRETE & ASPHALT	106,455.61	3,228.76	109,684.37	M&S
6200	OTHER MTLs-MAINT DEPT	68,402.12	14,482.97	82,885.09	M&S
6200	OTHER SUPPLIES MAINT DEPT	9,475.55	315.48	9,791.03	M&S
6200	NON CAP TOOLS	14,339.62	-	14,339.62	M&S
6750	MAINS/VALVE REPAIR	19,687.86	4,543.66	24,231.52	MAINT
6750	MAINS/LEAK REPAIR	8,887.14	523.47	9,410.61	MAINT
6750	HYDRANTS/MAINT	34,979.35	3,466.96	38,446.31	MAINT
6750	HYDRANT HIT PARTS	30,661.60	2,749.00	33,410.60	MAINT
6360	OTHER CONTR-T&D MAINT	132,460.06	3,269.21	135,729.27	CONTRACTUAL
6750	STREET PGM-T&D MAINT	1,438.00	140.00	1,578.00	MISC
6426	EQUIP. RENTAL	-	-	-	MAINT
6506	VEHICLE EXPENSE-FUEL	123,190.58	7,268.03	130,458.61	M&S
6506	VEHICLE EXP-REPAIRS PARTS	100,792.66	4,998.63	105,791.29	MAINT

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
6506	VEHIC EXP REPAIR-LABOR	71,882.11	3,267.50	75,149.61	MAINT
6611	PAYROLL - STORAGE FACILITY LABOR & MAINTENANCE	92,297.39	5,583.06	97,880.45	SAL & WAGES
6756	BLDG STRUCT REPAIR	2,233.59	2,313.00	4,546.59	MAINT
6756	EQUIP REPAIR T&D MAINT	764.88	105.33	870.21	MAINT
6756	CONST EQUIP REPAIR	1,462.60	884.64	2,347.24	MAINT
6756	REP MAINT WATER SYSTEM	102,713.67	972.94	103,686.61	MAINT
6756	STOP BOX REPAIRS	85,516.78	1,925.00	87,441.78	MAINT
6756	TRAIN/EDUC-MAINT	300.00	-	300.00	MISC
6360	PLUMBING CONTRACTORS	947,834.04	33,584.39	981,418.43	CONTR
CUSTOMER SERVICE					
6017	PAYROLL - CUSTOMER SERVICE	749,027.63	100,419.29	849,446.92	SAL & WAGES
6750	POSTAGE	3,241.11	258.56	3,499.67	POST
6157	ELECTRICITY	1,620.55	55.45	1,676.00	PURCH POWER
6750	GAS HEAT	1,456.24	264.48	1,720.72	MISC
6200	OFFICE SUPPLIES	1,347.29	-	1,347.29	M&S
6200	OTHER SUPPLIES	5,899.49	100.00	5,999.49	M&S
6200	COMPUTER SUPPLIES	-	-	-	M&S
6360	LEGAL PUBL-CUST SERV	-	-	-	CONT SERV
6200	NON-CAP EQUIP-CUST SER	973.28	1,200.52	2,173.80	M & S
6360	PRINTING OTHER THAN OFFICE	-	-	-	CONTR
6360	COLL SERVICES	9,434.28	950.06	10,384.34	CONT SERV
6360	COMP EXPENSE-CUST SERV	2,916.65	2,208.33	5,124.98	CONT SERV
6750	BAD DEBT EXPENSE	81,829.28	6,539.81	88,369.09	BAD DEBT
6200	HOUSEHOLD CLEANING SUPPLIES	84.51	-	84.51	M & S
6360	Other Contractuals-Cust Ser	738,582.04	87,447.18	826,029.22	CONT SERV
6750	MILEAGE-METER READERS	-	-	-	MISC
6360	BLDG STR REP CUST SERV	7,356.89	242.47	7,599.36	CONT SERV

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
6750	OFFICE EQUIP REPAIR-CUST SERV	18,090.32	1,579.54	19,669.86	MISC
6750	ED & TRAIN. CUST SERV	249.00	300.00	549.00	MISC
6750	OVER/SHORT	(29.87)	29.87	-	MISC
ADMIN & GEN					
6018	PAYROLL - ADMINISTRATION & GENERAL	530,411.52	98,384.50	628,796.02	SAL
6038	PAYROLL - DIRECTOR	89,259.77	9,327.62	98,587.39	SAL
6041	GROUP INSURANCE	-	-	-	BENEFITS (PRORATE)
6042	CAFETERIA INSURANCE	-	-	-	BENEFITS (PRORATE)
6043	PERF	-	-	-	BENEFITS (PRORATE)
6047	UNIFORMS/SHOES	-	-	-	BENEFITS (PRORATE)
6045	MISC. BENEFITS	-	-	-	BENEFITS (PRORATE)
6750	POSTAGE G & A	207.32	-	207.32	M & S
6750	TELE-GEN & ADMIN	21,432.18	2,804.69	24,236.87	MISC
6360	LEGAL/PUBLICATIONS	627.02	195.00	822.02	CONTR
6200	OFFICE SUPPLIES	1,686.99	320.13	2,007.12	M&S
6200	OTHER SUPPL-G&A	193.90	169.00	362.90	M&S
6200	COMPUTER SUPPLIES	55.93	-	55.93	M&S
6200	PRINT OTHER THAN OFFICE	-	-	-	M&S
6200	NON CAP FURN/EQUIP G&A	3,536.25	-	3,536.25	M&S
6310	PROFES SERV-ENGINEERING	-	-	-	CONTR
6320	STATE BOARD OF ACCTS	3,148.00	-	3,148.00	CONTR
6330	CONTR SERV-LEGAL	963.00	516.80	1,479.80	CONTR
6340	CITY OF SB-ADMIN COSTS	442,182.93	39,777.80	481,960.73	CONTR
6360	CONTR SERV-OTHER	66,370.79	17,946.80	84,317.59	CONTR
6570	LIAB INS	156,431.00	14,221.00	170,652.00	INSUR
6750	OFFICE SUPP MAIN ST	-	-	-	M & S
6750	MISC EXP	38,134.26	5,144.92	43,279.18	MISC

SOUTH BEND WATER UTILITY

TRIAL BALANCE 12.31.14

CAFR ITEM # 82

ACCT		TRIAL BALANCE	ADJUST-	BALANCE SHEET	
NO	DESCRIPTION	12.01.14	MENTS	12.31.14	
			DR (CR)	DR (CR)	
6750	TRAVEL EXP	3,839.36	-	3,839.36	MISC
6750	EQUIPMENT REPAIR	2,916.07	1,183.92	4,099.99	MISC
6750	COMPUTER EQUIP. REPAIRS	-	-	-	MISC
6410	RENT-ADMIN OFFICE	51,962.90	-	51,962.90	RENTS
6750	DUES & SUBSCRIP	1,034.63	-	1,034.63	MISC
6750	EDUCA/TRAINING	737.00	-	737.00	MISC
1311	INTERFUND TRANSFERS	<u>(0.00)</u>	<u>-</u>	<u>(0.00)</u>	
TOTALS		<u>0.00</u>	<u>(0.00)</u>	<u>9,959,154.44</u>	TOTAL EXPENSES

City of South Bend, Indiana
 Equipment/Vehicle Leasing Conversion Worksheet
 December 31, 2014
 Prepared - February 16, 2015

Name	2013	2014	2013	2014	2012	Total
	Sun Trust Police/Public Works	PNC Bank Blackthorn Golf Carts	PNC Bank Police/Public Works	Key Bank Police/Public Works	PNC Bank Public Works #2 (1)	
Debt Schedule No.	113	121	110	124	100	
Beginning Cash Balance - 1/1/14	983,127.43	0.00	91.07	0.00	726.25	983,944.75
Debt Issuance (Escrow Funding) - Govt Funds	0.00	0.00	0.00	1,703,486.95	0.00	1,703,486.95
Debt Issuance (Escrow Funding) - Enterprise	0.00	294,038.00	0.00	255,999.00	0.00	550,037.00
Interest Earnings	762.57	6.04	0.00	42.28	0.06	810.95
Street Department Capital (202)	(328,632.86)	0.00	0.00	(548,780.41)	0.00	(877,413.27)
Engineering (101)	0.00	0.00	0.00	(23,769.00)	0.00	(23,769.00)
Police Department Capital (404)	(102,537.39)	0.00	0.00	(756,279.96)	0.00	(858,817.35)
Building Department Capital (600)	0.00	0.00	0.00	(23,769.00)	0.00	(23,769.00)
Blackthorn Golf Carts (619)	0.00	(293,787.75)	0.00	0.00	0.00	(293,787.75)
Solid Waste Capital (611)	(551,616.00)	0.00	0.00	0.00	0.00	(551,616.00)
Account Closed Out to Fund 406 CCD	(853.75)	0.00	0.00	0.00	0.00	(853.75)
Account Closed Out to Fund 404 COIT	0.00	0.00	(91.07)	0.00	0.00	(91.07)
Account Closed Out to Fund 619 Blackthorn	0.00	(6.29)	0.00	0.00	0.00	(6.29)
Fees/Other	(250.00)	(250.00)	0.00	0.00	0.00	(500.00)
Debt Service - Principal	0.00	0.00	0.00	0.00	(726.31)	(726.31)
Ending Cash Balance - 12/31/14	0.00	(0.00)	0.00	606,929.86	0.00	606,929.86
Ending Cash Balance						
Governmental Fund	0.00	0.00	0.00	374,699.86	0.00	374,699.86
Enterprise Fund	0.00	0.00	0.00	232,230.00	0.00	232,230.00
Ending Cash Balance - 12/31/14	0.00	0.00	0.00	606,929.86	0.00	606,929.86

Balance Sheet - 12/31/14 - Accrual	Total Funds	To be separately reported CAFR Fund Governmental Funds	(Reported on other conversion worksheets) Enterprise Funds
	Cash	606,929.86	374,699.86
Accounts Payable	(71,169.15)	(71,169.15)	0.00
Fund Balance	535,760.71	303,530.71	232,230.00
Income Statement - 2014 - Accrual			
Debt Issuance	2,253,523.97	1,703,486.95	550,037.02
Interest Earnings	810.95	804.87	6.08
Police Department	(929,986.50)	(929,986.50)	0.00
Highways & Streets	(877,413.27)	(877,413.27)	0.00
Engineering	(23,769.00)	(23,769.00)	0.00
Solid Waste	(551,616.00)	0.00	(551,616.00)
Building Department	(23,769.00)	0.00	(23,769.00)
Blackthorn Golf Course	(293,787.75)	0.00	(293,787.75)
Debt Service	(726.31)	0.00	(726.31)
Accounts Closed Out	(951.13)	(944.84)	(6.29)
Other Fees	(500.00)	(250.00)	(250.00)
Net Surplus/Loss	(448,184.05)	(128,071.79)	(320,112.26)
Fund Balance - 1/1/14 - CAFR	983,944.75	431,602.50	552,342.25
Fund Balance - 12/31/14 - CAFR	535,760.71	303,530.71	232,230.00

City of South Bend

Conversion Worksheet - Building Corporation Debt Service Accounts

(Recorded in CAFR as a separate fund. Not in NaviLine or on Controller's Cash Report)

December 31, 2014

Account Name	Unadjusted Trial Balance 12/31/14	Adjustments	CAFR Trial Balance 12/31/14
Cash - Police & Fire	15,837.99	0.00	15,837.99
Cash - Public Works Building, 87.7% of total	615,213.00	(76,667.43) 3	538,545.58
Cash - US Bank 2013 Revenue Bond Issue (EMS)	107,977.25	0.00	107,977.25
Beginning Fund Balance, per CAFR 12/31/13	(671,957.66)	76,126.66	(595,831.00)
Interest Income	(103.59)	2.65	(100.94)
Transfers In - From City Funds	(2,449,750.00)	83,025.00 1	(2,366,725.00)
Transfers In - From Building Corporation Accounts	(170,511.33)	170,511.33 2	0.00
Account Fees	3,951.00	0.00	3,951.00
Debt Service - Principal	1,645,000.00	(64,575.00) 1	1,580,425.00
Debt Service - Interest	733,832.00	(17,911.88) 1	715,920.13
Transfers Out - To Building Corporation Accounts	170,511.34	(170,511.34) 2	0.00
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Proof Total	<u>(0.00)</u>	<u>0.00</u>	<u>0.00</u>

1 - eliminate Wastewater portion of Public Works Building COIT debt service and Transfer In of 12.3% account no. 641-0630-793-37-02 - \$0 paid to Wells Fargo in lease payments in 2013.

2 - eliminate transfers in/transfer out from Building Authority Debt Service accounts for consolidation/conversion worksheet.

3 - allocate 12.3% of Building Corporation cash for Public Works Building to Wastewater trial balance.

Wastewater Cash Summary (12.3% of PW Building Total):

Beginning Cash - 1/1/14 (per prior year audit)	76,129.30	
Lease Rental Paid by Wastewater	83,025.00	#641-0630-793-37-11 and 12
Wastewater Principal Paid - \$525,000.00 x 12.3%	(64,575.00)	
Wastewater Interest Paid - \$145,625.00 x 12.3%	<u>(17,911.88)</u>	
Ending Cash - 12/31/14	<u>76,667.43</u>	

City of South Bend
Conversion Worksheet - Redevelopment Authority Debt Service
Year 2014

	Trustee Statements 12-31-14	Adjustments	Conversion Worksheet 12-31-14
Cash	4,139,414	0	4,139,414
Fund Balance (per 12/31/13 CAFR)	(3,980,899)	0	(3,980,899)
Revenue			
Interest Income	(806)	0	(806)
Transfers From City (Lease Rental)	(4,955,500)	0	(4,955,500)
Transfers Between Accounts	(580,916)	580,916	0
Expenditures			
Management Fees	2,000	0	2,000
Debt Service - Principal	2,630,000	0	2,630,000
Debt Service - Interest	2,165,790	0	2,165,790
Transfers Between Accounts	580,916	(580,916)	0
Totals	(1)	0	0

**City of South Bend
Erskine Village Project 2005 - Wells Fargo Statements
Report in CAFR as Debt Service Fund - TIF Erskine Village Debt Service Fund (not included in Fund 432)
Debt Amortization Schedule No. 22
December 31, 2014**

	<u>Reserve Account #xxxx6001</u>			<u>Principal & Interest #xxxx6000</u>			Grand Total
	Jan to June	July to December	Total	Jan to June	July to December	Total	
Beginning Balance	561,100	561,106	561,100	2	2	2	561,102
<u>Receipts:</u>							
Interest Income	6	0	6		0	0	6
Payment from City (from Fund 432)	0	0	0	353,950	137,545	491,495	491,495
Other							
Total Receipts	6	0	6	353,950	137,545	491,495	491,501
<u>Expenditures:</u>							
Principal Payment	0	0	0	210,000	0	210,000	210,000
Interest Payment	0	0	0	143,950	137,545	281,495	281,495
Other							
Total Expenditures	0	0	0	353,950	137,545	491,495	491,495
Ending Balance	561,106	561,106	561,106	2	2	2	561,108
<u>CAFR Summary</u>							
	Trustee			CAFR			
	Cash Activity	Adjustments		Report			
Cash	561,108	0		561,108	←		
Interest Receivable	0	7		7	(per trustee statements, accrued income)		
Fund Balance (per 12/31/13 CAFR)	(561,108)	0		(561,108)	Adj for PY Interest Receivable		
Interest Income	(6)	(1)		(7)	Reverse \$6 interest receivable at 12/31/13		
Transfer from City	(491,495)	0		(491,495)			
Debt Service - Principal	210,000	0		210,000			
Debt Service - Interest	281,495	0		281,495			
Totals	(6)	6	0	0			

INDUSTRIAL REVOLVING FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2014

		<u>Unadjusted</u>		<u>Adjusted</u>	
		<u>12/31/14</u>	<u>Adjustments</u>	<u>12/31/14</u>	
ASSETS:					
754-0000-101.00-00	CASH & INVESTMENTS	\$2,453,280	(3,987.87)	\$2,449,292	
754-0000-112.00-00	REAL ESTATE	97,800		97,800	
754-0000-115.87-00	LOANS RECEIVABLE	4,759,181	-	4,759,181	
	INTEREST RECEIVABLE	7,450	(7,450.00)	0	
754-0000-115.87-10	ALLOWANCE FOR DOUBTFUL ACCTS	0	(352,000.00)	(352,000)	
	ACCOUNTS PAYABLE	(4,218)	4,218.00	0	
754-0000-271.00-00	ORIGINAL GRANT	(5,000,000)		(5,000,000)	
754-0000-271.00-00	RETAINED EARNINGS	(2,472,167)	277,095.00	(2,195,072)	
754-0000-361.31-10	INTEREST ON LOANS	(\$171,267)	10,173.00	(\$161,094)	
754-0000-361.31-10	INTEREST ON INVEST.	(5,723)	-	(5,723)	
754-0000-361.31-10	INVEST GAIN/LOSS & TAX ADJUST.	3,715	3,987.87	7,703	
754-0000-360.00-00	ORIGINATION FEES	(3,000)		(3,000)	
754-0000-360.00-00	SERVICING FEES	(13,244)		(13,244)	
754-0000-360.00-00	OTHER INCOME	2,340	(2,723.00)	(383)	(175,741)
754-0000-472.38-03	TRUSTEE FEES	\$9,988		\$9,988	
754-0000-472.31-01	LEGAL & PROFESSIONAL	853		853	
754-0000-472.39-38	STAFF CONTRACT	77,176		77,176	
754-0000-472.39-38	LOAN LOSSES	253,711		253,711	
754-0000-472.39-38	BAD DEBT EXPENSE	0	72,000.00	72,000	
754-0000-472.39-38	OTHER EXPENSES	4,125	(1,313.00)	2,812	416,540
		\$0	\$0	(\$0)	

CITY OF SOUTH BEND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS - Police Distributions Payable
For the Year Ended December 31, 2014

	<u>Police Distributions Payable</u>
Assets:	
Cash and cash equivalents, January 1	\$ 785,912
Additions	144,567
Deductions	<u>(127,620)</u>
Cash and cash equivalents, December 31	<u>802,859</u>
Total assets, December 31	<u>\$ 802,859</u>
Liabilities	
Police Distribution Payable, January 1	785,912
Additions	144,567
Deductions	<u>(127,620)</u>
Police Distribution Payable, December 31	<u>802,859</u>
Total liabilities, December 31	<u>\$ 802,859</u>