Period Ending:	***December 31, 2015***
Issued By:	***Controller***

City of South Bend

2015 Conversion Worksheets

Page Numbers	***Contents***

Distribution

Mayor	*Pete Buttigieg*
Chief of Staff	*James Mueller*
City Controller	*John Murphy*
Deputy City Controller	*Jennifer Hockenhull*
Department Heads	
Fiscal Officers	

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2015

Fund	Fund Name	Beginning Fund Balance	Revenue & Transfers In	Expenditures & Transfers Out	Ending Fund Balance	Net Surplus/ (Loss)	Fund Balance Percentage of Expenditures
City Controlled Funds							
	General Fund						
101	GENERAL FUND	27,587,405	64,855,322	61,820,671	30,622,056	3,034,651	50%
	Total General Fund	**27,587,405**	**64,855,322**	**61,820,671**	**30,622,056**	**3,034,651**	**50%**
	Special Revenue Funds						
102	RAINY DAY FUND	8,642,568	50,131	0	8,692,699	50,131	100%
103	EXCESS LEVY	3,648	17	0	3,665	17	100%
201	PARKS & RECREATION	3,283,147	11,065,012	10,527,677	3,820,482	537,335	36%
202	MOTOR VEHICLE HIGHWAY	4,059,430	10,575,058	8,887,807	5,746,681	1,687,251	65%
203	RECREATION - NONREVERTING	802,588	997,315	989,484	810,419	7,831	82%
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,586,689	134,933	137,576	1,584,046	(2,643)	1151%
210	ECONOMIC DEVELOPMENT STATE GRANTS	741,069	2,602,207	2,632,454	710,822	(30,247)	27%
211	COMMUNITY INVESTMENT ADMINISTRATION	996,127	2,517,094	2,390,880	1,122,341	126,214	47%
212	COMMUNITY INVESTMENT GRANTS	4,101,441	2,652,262	3,128,658	3,625,045	(476,396)	116%
216	POLICE STATE SEIZURES	187,440	30,511	3,116	214,835	27,395	6895%
217	GIFT, DONATION, BEQUEST	105,219	9,376	49,717	64,878	(40,341)	130%
218	POLICE CURFEW VIOLATIONS	12,006	232	0	12,238	232	100%
220	LAW ENFORCEMENT CONTINUING EDUCATION	981,190	279,039	346,533	913,696	(67,494)	264%
227	LOSS RECOVERY FUND	5,621,559	53,857	4,685,306	990,110	(4,631,449)	21%
244	EMERGENCY 911 TELEPHONE	19,883	13,788	0	33,671	13,788	100%
249	PUBLIC SAFETY L.O.I.T.	1,008,564	6,471,567	6,926,864	553,267	(455,297)	8%
251	LOCAL ROADS & STREETS	2,521,175	1,748,525	1,326,494	2,943,206	422,031	222%
252	EXCESS WELFARE DISTRIBUTION	8	0	0	8	0	100%
258	HUMAN RIGHTS - FEDERAL GRANT	515,794	173,043	194,793	494,044	(21,750)	254%
271	EASTRACE WATERWAY	5,313	21	3,999	1,335	(3,978)	33%
273	MORRIS PAC/PALAIS ROYALE MARKETING	26,715	11,380	7,541	30,554	3,839	405%
280	POLICE BLOCK GRANTS	3,828	22	0	3,850	22	100%
281	ECONOMIC DEVELPMENT COMM - REV BONDS	27,205	158	0	27,363	158	100%
289	HAZMAT	32,478	188	602	32,064	(414)	5326%
291	INDIANA RIVER RESCUE	103,753	54,444	64,593	93,604	(10,149)	145%
292	POLICE GRANTS	80,111	56,946	22,574	114,483	34,372	507%
294	REGIONAL POLICE ACADEMY	65,561	24,978	18,616	71,923	6,362	386%
295	COPS MORE GRANT	85,779	82,997	40,029	128,747	42,968	322%
299	POLICE FEDERAL DRUG ENFORCEMENT	328,975	69,565	145,694	252,846	(76,129)	174%
404	COUNTY OPTION INCOME TAX	16,516,882	9,587,465	13,044,737	13,059,610	(3,457,272)	100%
408	ECONOMIC DEVELOPMENT INCOME TAX	10,327,716	9,892,798	9,991,291	10,229,223	(98,493)	102%
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	(231,454)	11,544	0	(219,910)	11,544	-100%
655	PROJECT RELEAF	1,016,242	444,372	501,498	959,116	(57,126)	191%
705	POLICE K-9 UNIT	3,820	1,020	971	3,869	49	398%
754	INDUSTRIAL REVOLVING	6,954,273	170,709	103,820	7,021,162	66,889	6763%
	Total Special Revenue Funds	**70,536,740**	**59,782,573**	**66,173,323**	**64,145,990**	**(6,390,750)**	**97%**
	Debt Service Fund						
313	HALL OF FAME DEBT SERVICE	82,799	1,200,616	1,266,833	16,582	(66,217)	1%
672	CENTURY CENTER ENERGY CONSERVATION BOND	0	50,032	0	50,032	50,032	100%
755	SOUTH BEND BUILDING CORPORATION DEBT SERVICE	622,361	2,165,696	2,266,347	521,710	(100,651)	23%
757	PARKS BOND DEBT SERVICE	0	555,687	0	555,687	555,687	100%
	Capital Project Funds						
377	PROFESSIONAL SPORTS DEVELOPMENT	747,195	684,818	855,603	576,410	(170,785)	67%
401	COVELESKI STADIUM CAPITAL	40,452	42,107	22,000	60,559	20,107	275%
403	ZOO ENDOWMENT	49,164	285	0	49,449	285	100%
405	PARK NONREVERTING CAPITAL	525,183	10,380	65,812	469,751	(55,432)	714%
406	CUMULATIVE CAPITAL DEVELOPMENT	581,689	520,967	530,663	571,993	(9,696)	108%
407	CUMULATIVE CAPITAL IMPROVEMENT	249,493	429,632	367,875	311,250	61,757	85%
412	MAJOR MOVES CONSTRUCTION	9,106,270	249,442	2,256,767	7,098,945	(2,007,325)	315%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	514,175	64,145	71,505	506,815	(7,360)	709%
434	CRED FUND	114,866	377	112,794	2,449	(112,417)	2%
450	PALAIS ROYALE HISTORIC PRESERVATION	63,164	13,254	0	76,418	13,254	100%
677	FOOTBALL HALL OF FAME CAPITAL	0	69,761	69,761	0	0	0%
750	EQUIPMENT LEASING	303,531	2,435,789	2,316,487	422,833	119,302	18%
751	PARKS BOND CAPITAL	0	5,688,849	738,618	4,950,231	4,950,231	670%
756	CENTURY CENTER ENERGY CONSERVATION BOND	0	4,167,897	3,824,419	343,478	343,478	9%
	Total Capital & Debt Service Funds	**13,000,342**	**18,349,734**	**14,765,484**	**16,584,591**	**3,584,249**	**112%**
	Enterprise Funds						
287-288	EMERGENCY MEDICAL SERVICES	8,631,250	6,493,657	6,596,206	8,528,701	(102,549)	129%
600	BUILDING DEPARTMENT	2,298,878	4,708,091	3,552,347	3,454,622	1,155,744	97%
601	PARKING GARAGES	6,351,740	975,128	2,139,182	5,187,686	(1,164,054)	243%
610-611	SOLID WASTE	1,461,864	5,367,170	5,243,972	1,585,062	123,198	30%
620-629	WATER WORKS	53,175,607	14,281,811	15,551,986	51,905,432	(1,270,175)	334%
640-665	SEWAGE WORKS	95,372,534	36,880,158	29,235,063	103,017,629	7,645,095	352%
670-671	CENTURY CENTER	17,150,231	8,886,797	4,904,747	21,132,281	3,982,050	431%
	Total Enterprise Funds	**184,442,104**	**77,592,812**	**67,223,503**	**194,811,413**	**10,369,309**	**290%**
	Internal Service Funds						
222-224	CENTRAL SERVICES	2,945,923	7,392,535	7,270,119	3,068,339	122,416	42%
226	LIABILITY INSURANCE	4,199,103	1,347,223	2,309,569	3,236,757	(962,346)	140%

City of South Bend, Indiana
Financial Summary - GAAP Basis
(Governmental - Modified Accrual, Proprietary - Full Accrual)
Fiscal Year Ended December 31, 2015

Fund	Fund Name	Beginning Fund Balance	Revenue & Transfers In	Expenditures & Transfers Out	Ending Fund Balance	Net Surplus/ (Loss)	Fund Balance Percentage of Expenditures
278	POLICE TAKE HOME VEHICLES	516,035	126,568	1,140	641,463	125,428	56284%
711	SELF-FUNDED EMPLOYEE BENEFITS	2,987,685	14,351,895	14,069,299	3,270,281	282,596	23%
713	UNEMPLOYMENT COMPENSATION FUND	227,020	103,086	68,906	261,200	34,180	379%
	Total Internal Service Funds	**10,875,767**	**23,321,307**	**23,719,033**	**10,478,041**	**(397,726)**	**44%**
	Trust and Agency Funds						
701	FIREFIGHTERS PENSION	639,081	5,044,367	5,211,413	472,035	(167,046)	9%
702	POLICE PENSION	1,110,743	6,382,797	6,336,107	1,157,433	46,690	18%
718	PAYROLL	301,548	104,323,272	104,212,130	412,690	111,142	0%
725	MORRIS/PALAIS BOX OFFICE	1,071,032	4,349,030	3,915,604	1,504,458	433,426	38%
730	CITY CEMETARY TRUST FUND	28,379	164	0	28,543	164	100%
726	POLICE DISTRIBUTION PAYABLE	802,859	97,510	65,261	835,108	32,249	1280%
	Total Trust and Funds	**3,953,642**	**120,197,140**	**119,740,515**	**4,410,267**	**456,625**	**4%**
	Total City Funds	**310,395,999**	**364,098,888**	**353,442,530**	**321,052,358**	**10,656,359**	**91%**
Redevelopment Commission Controlled Funds							
	Tax Increment Financing Funds						
324	TIF REVENUE - RIVER WEST	41,365,210	29,208,697	28,830,759	41,743,148	377,938	145%
420	TIF DISTRICT - SBCDA GENERAL DOWNTOWN	9,941,478	0	9,941,478	0	(9,941,478)	0%
422	TIF DISTRICT - WEST WASHINGTON	1,632,484	494,269	102,144	2,024,609	392,125	1982%
425	TIF LEIGHTON PLAZA	172,326	161,066	126,814	206,578	34,252	163%
426	TIF CENTRAL MEDICAL SERVICE AREA	2,215,650	0	2,215,650	0	(2,215,650)	0%
429	TIF RIVER EAST DISTRICT	4,443,701	4,092,081	874,376	7,661,406	3,217,705	876%
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,472,032	2,406,189	762,481	6,115,740	1,643,708	802%
432	TIF SSDA #3 - ERSKINE VILLAGE	5,942,024	50,837	690,104	5,302,756	(639,268)	768%
435	TIF DOUGLAS ROAD	(665,242)	312,161	90,030	(443,111)	222,131	-492%
436	TIF RIVER EAST RESIDENTIAL	(3,035,281)	3,340,109	3,121,003	(2,816,175)	219,106	-90%
	Total Tax Increment Financing Funds	**66,484,383**	**40,065,408**	**46,754,840**	**59,794,952**	**(6,689,431)**	**128%**
	Redevelopment Funds						
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,091	59	1,447	8,703	(1,388)	601%
439	CERTIFIED TECHNOLOGY PARK	5,020,782	73,520	2,820,835	2,273,467	(2,747,315)	81%
454	AIRPORT URBAN ENTERPRISE ZONE	377,458	2,189	0	379,647	2,189	100%
619	BLACKTHORN GOLF COURSE	1,256,736	109,949	1,366,685	0	(1,256,736)	0%
753	SMART STREETS BOND CAPITAL	0	22,016,187	2,992,400	19,023,787	19,023,787	636%
	Total Redevelopment Funds	**6,665,067**	**22,201,904**	**7,181,367**	**21,685,604**	**15,020,538**	**302%**
	Debt Service Funds						
315	AIRPORT 2003 DEBT RESERVE	1,038,350	6,013	6,740	1,037,623	(727)	15395%
317	COVELESKI BOND DEBT RESERVE	504,925	2,928	0	507,853	2,928	100%
328	SBCDA 2003 DEBT RESERVE	1,734,914	10,050	11,262	1,733,702	(1,212)	15395%
754	SMART STREETS BOND DEBT SERVICE	0	3,141,480	245,644	2,895,836	2,895,836	1179%
752	REDEVELOPMENT AUTHORITY DEBT SERVCE	4,139,414	38,006,786	40,928,788	1,217,412	(2,922,002)	3%
758	ERSKINE VILLAGE DEBT SERVICE	561,115	488,380	488,380	561,115	0	115%
	Total Debt Service Funds	**7,978,718**	**41,655,637**	**41,680,814**	**7,953,541**	**(25,177)**	**19%**
	Total Redevelopment Commission Funds	**81,128,168**	**103,922,950**	**95,617,020**	**89,434,097**	**8,305,930**	**94%**
	Grand Totals	**391,524,167**	**468,021,838**	**449,059,549**	**410,486,455**	**18,962,288**	**91%**

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
FUND 101 - GENERAL FUND - COMPLETED 3/21/16						
101-0000-101.00-00	CASH	5,797,177.25	-		5,797,177.25	
101-0000-101.01-00	PETTY CASH	1,950.00	-		1,950.00	
101-0000-103.00-00	INVESTMENTS	24,517,569.79	-		24,517,569.79	
101-0000-107.00-00	POLICE BUY MONEY	82,212.86	-	18,160.35	100,373.21	
101-0000-111.00-00	CASH WITH FISCAL AGENT	134.00	-		134.00	
101-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	465,375.54	465,375.54	
101-0000-115.95-10	BUSINESS LICENSES	1,408.00	-		1,408.00	
101-0000-116.00-00	INTEREST REC -INVESTMENTS	46,867.63	-	1,716.13	48,583.76	
101-0000-120.00-00	ADVANCE TO OTHER FUND	558,304.00	-	(66,639.29)	491,664.71	
101-0000-130.00-00	DUE FROM OTHER FUNDS	-	-	36,768.66	36,768.66	31,461,004.92
101-0000-202.00-00	ACCOUNTS PAYABLE	(165.15)	-	(155,418.04)	(155,583.19)	
101-0000-202.60-00	DUE TO CIRCUIT COURT	(2,188.00)	-		(2,188.00)	
101-0000-202.65-00	PNC PCARD PAYABLE	(2,024.21)	-		(2,024.21)	
101-0000-203.00-00	PERFORMANCE BONDS PAYABLE	(78,906.00)	-		(78,906.00)	
101-0000-204.10-00	DUE TO OTHER FUNDS	-	-	(20,202.04)	(20,202.04)	
101-0000-227.10-00	PAYROLL ACCRUAL	-	-	(579,249.30)	(579,249.30)	
101-0000-227.20-20	STATE SALES TAXES	(798.35)	-		(798.35)	(838,951.09)
101-0000-243.00-00	ENCUMBRANCES	466,088.00	-		466,088.00	
101-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(466,088.00)	-		(466,088.00)	
101-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(36,271,847.87)	-		(36,271,847.87)	
101-0000-271.00-00	**FUND BALANCE**	**7,081,703.47**	1,602,739.40		**8,684,442.87**	**(27,587,405.00)**
Property Taxes						
101-0000-311.00-00	GENERAL PROPERTY TAX	(37,349,387.81)	**70,641.82**		(37,278,745.99)	(37,278,745.99)
Inter-Governmental						
101-0000-312.02-00	AUTO EXCISE	(2,564,703.14)	-		(2,564,703.14)	
101-0000-312.03-00	COMMERCIAL VEHICLE TAX	(758,554.36)	-		(758,554.36)	
101-0000-335.01-00	LIQUOR EXCISE TAX DIST.	(64,350.00)	**41,349.00**	(44,797.00)	(67,798.00)	
101-0000-335.02-00	LIQUOR GALLONAGE TAX DIST	(211,919.13)	**67,258.74**	(57,691.87)	(202,352.26)	
101-0000-335.03-00	CIGAR. TAX DIST. GEN. FD	(69,269.06)	-		(69,269.06)	
101-0000-335.12-00	RIVERBOAT GAMING REVENUE	(599,026.86)	-		(599,026.86)	
101-0000-331.02-00	PUBLIC SAFETY	(649,514.77)	**319,983.25**		(329,531.52)	
101-0801-331.02-00	PUBLIC SAFETY	-	-		-	
101-0801-349.06-00	POLICE PENSION	-	0.00	(5,039,025.40)	(5,039,025.40)	
101-0901-349.06-00	FIRE PENSION	-	0.00	(6,378,358.73)	(6,378,358.73)	(16,008,619.33)
Licenses & Permits						
101-0000-321.02-00	SELF-SERVE LAUNDRY	(2,047.50)	-	(173.00)	(2,220.50)	
101-0000-321.03-00	MASSAGE ESTABLISHMENT	(2,370.00)	-		(2,370.00)	
101-0000-321.03-10	MASSAGE TECHNICIAN	(1,487.50)	-		(1,487.50)	
101-0000-321.05-00	RUBBISH/GARBAGE REMOVAL	(6,883.00)	-		(6,883.00)	
101-0000-321.08-00	JUNK/ SCRAP DEALER	(3,050.00)	-		(3,050.00)	
101-0000-321.09-00	PUBLIC PARKING FACILITY	(624.00)	-		(624.00)	
101-0000-321.10-00	SECOND-HAND DEALERS	(4,456.00)	-	(235.00)	(4,691.00)	
101-0000-321.11-10	PEDDLERS/CANVASSERS	(2,325.00)	-		(2,325.00)	
101-0000-321.12-00	TRANSIENT MERCHANT	(985.00)	-		(985.00)	
101-0000-321.13-00	PET SHOPS	(580.00)	-		(580.00)	
101-0000-321.14-00	RESTAURANT	(39,627.50)	-		(39,627.50)	
101-0000-321.17-00	FOOD VENDING MACHINES	(3,085.00)	-		(3,085.00)	
101-0000-321.18-00	AUTO. REPAIR & SERV. CTR	(19,465.00)	**205.00**	(1,025.00)	(20,285.00)	
101-0000-321.19-00	VEHICLE REMOVAL SERVICE	(935.00)	-		(935.00)	
101-0000-321.20-00	FOOD VENDING VEHICLE	(647.00)	-		(647.00)	
101-0000-321.21-00	HOTEL & MOTEL	(1,709.50)	-	(100.00)	(1,809.50)	
101-0000-321.22-00	OPEN AIR BUSINESS	(2,755.00)	-		(2,755.00)	
101-0000-321.23-00	PRECIOUS METALS DEALER	(567.50)	-		(567.50)	
101-0000-321.24-00	CHARITABLE SOLICITATION	(659.50)	-		(659.50)	
101-0000-321.25-00	ARBORIST/TREE SERVICE	(3,655.20)	-		(3,655.20)	
101-0000-321.27-00	ADULT BUSINESS	(2,020.00)	-		(2,020.00)	
101-0000-321.29-00	TATTOO & PIERCING EST.	(155.00)	-		(155.00)	
101-0000-321.29-10	TATTOO & PIERCING PERSONNEL	(467.50)	-		(467.50)	
101-0000-321.31-00	ALARM AGENTS	(5,985.50)	-	(160.00)	(6,145.50)	
101-0000-321.32-10	LAWN PARKING UNDER 10	(3,586.00)	-		(3,586.00)	
101-0000-321.32-20	LAWN PARKING OVER 10	(7,333.00)	-		(7,333.00)	
101-0000-322.10-00	ENGINEERING	(34,780.00)	**1,810.00**		(32,970.00)	
101-0000-322.10-10	SPECIFICATIONS	-	-		-	(151,919.20)
Charges for Services						
101-0000-341.01-00	PLAN COMMISSION CHARGES	(9,564.97)	-		(9,564.97)	
101-0000-341.03-00	COPIES OF PUBLIC RECORDS	(16.30)	-		(16.30)	
101-0000-344.30-00	ENVIRONMENTAL CLEANUP	7,198.14	-		7,198.14	
101-0000-360.01-00	MUNICIPAL CODE SUPPLEMENT	(505.39)	-		(505.39)	
101-0000-360.80-00	CURB PROGRAM. RESIDENT SHARE	(1,647.94)	**350.00**	(75.00)	(1,372.94)	
101-0000-360.85-00	CURB LOAN RECEIPTS	32,963.78	-		32,963.78	
101-0404-360.12-00	ROOM RENTAL	(129,680.70)	-		(129,680.70)	
101-0404-360.13-00	EQUIPMENT RENTAL	(4,214.80)	-		(4,214.80)	
101-0404-360.15-00	BOX OFFICE COMMISSIONS	(37,107.72)	-		(37,107.72)	
101-0404-360.16-00	TICKET HANDLING FEES	(279,072.50)	-		(279,072.50)	
101-0404-360.17-00	MERCHANDISE SALES	(9,183.64)	-		(9,183.64)	
101-0404-360.18-00	CONCESSION	(67,051.46)	-	(13.00)	(67,064.46)	
101-0404-360.19-00	FACILITY FEE	(136,415.00)	-		(136,415.00)	
101-0404-360.21-00	CREDIT CARD FEES	(20,090.00)	-		(20,090.00)	
101-0404-360.22-00	SECURITY	(8,569.25)	-		(8,569.25)	
101-0404-360.23-00	MPAC STAGE MANAGER	(23,460.00)	-		(23,460.00)	
101-0404-360.25-00	THEATRE SEATING LEASING	(30,000.00)	-		(30,000.00)	
101-0404-380.10-99	MISC. REIMBURSEMENTS	(5,212.54)	637.56		(4,574.98)	
101-0405-360.00-00	MISCELLANEOUS REVENUE	(13,145.47)	-		(13,145.47)	
101-0405-360.12-00	ROOM RENTAL	(41,310.00)	-		(41,310.00)	
101-0405-360.18-00	CONCESSION	(169,967.01)	-		(169,967.01)	
101-0405-362.02-00	BALLROOM RENTAL	(61,967.51)	-		(61,967.51)	

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0405-380.10-99	MISC. REIMBURSEMENTS	(18,532.00)	-	(795.12)	(19,327.12)	
101-0801-342.51-00	EVENT FEES	(759.17)	-		(759.17)	
101-0801-362.00-00	RENTAL OF PROPERTY	(47,918.78)	-	(34,925.66)	(82,844.44)	
101-0801-380.10-97	SALARY/OVERTIME	(188,483.29)	12,574.48	(58,814.67)	(234,723.48)	
101-0901-340.20-00	NEO NATAL REVENUE	(96.75)	19,898.33		19,801.58	(1,324,973.35)
Fines & Forfeitures						
101-0000-351.04-00	BAD CHECKS FINES	(185.00)	10.00		(175.00)	
101-0000-351.07-00	CURFEW VIOLATION	(212.50)	-		(212.50)	
101-0000-351.30-00	MISC COLLECTIONS REVENUE	(1,187.32)	-		(1,187.32)	
101-0000-354.00-00	ORDINANCE VIOLATION	(12,526.36)	20.00		(12,506.36)	(14,081.18)
Interest						
101-0000-361.00-00	INTEREST ON INVESTMENTS	(106,340.72)	1,081.00	(1,716.13)	(106,975.85)	
101-0000-361.02-00	OTHER INTEREST	-	-		-	(106,975.85)
Gifts & Donations						
101-0000-367.30-00	NOTRE DAME CONTRIBUTION	(330,000.00)	-		(330,000.00)	
101-0301-367.20-00	DONATED SALARY	(378.70)	-		(378.70)	
101-0101-367.20-00	DONATED SALARY	(65.39)	-		(65.39)	(330,444.09)
Miscellaneous Revenues						
101-0000-360.00-00	MISCELLANEOUS REVENUE	(8,340.28)	(2,277.41)		(10,617.69)	
101-0404-360.00-00	MISCELLANEOUS REVENUE	(29,129.82)	-	(21.55)	(29,151.37)	
101-0000-364.00-00	CABLE T.V. FRANCHISE	(723,675.78)	177,167.26	(182,826.80)	(729,335.32)	
101-0000-366.00-00	AT&T FRANCHISE FEES	(281,873.38)	69,036.66	(70,747.26)	(283,583.98)	
101-0000-380.10-99	MISC. REIMBURSEMENTS	(232.93)	-		(232.93)	
101-0101-347.01-86	SALE OF MERCHANDISE	(90.00)	-		(90.00)	
101-0101-380.10-99	MISC. REIMBURSEMENTS	(22.61)	-		(22.61)	
101-0301-380.10-16	TRAVEL REIMBURSEMENTS	(200.00)	-		(200.00)	
101-0401-380.10-62	OFFICE MAX REBATE	(611.83)	-		(611.83)	
101-0401-380.10-99	MISC. REIMBURSEMENTS	(220.00)	-		(220.00)	
101-0401-360.00-00	MISCELLANEOUS REVENUE	(335.86)	-		(335.86)	
101-0501-360.00-00	MISCELLANEOUS REVENUE	(500.00)	-		(500.00)	
101-0501-380.10-99	MISC. REIMBURSEMENTS	(57,587.52)	-		(57,587.52)	
101-0602-360.00-00	MISCELLANEOUS REVENUE	(4,299.40)	-		(4,299.40)	
101-0602-380.10-19	BLUEPRINTS/COPIES	(3.80)	-		(3.80)	
101-0602-380.10-99	MISC. REIMBURSEMENTS	(2,555.25)	-	(32,117.76)	(34,673.01)	
101-0801-360.00-00	MISCELLANEOUS REVENUE	(18,900.00)	500.00	(7.43)	(18,407.43)	
101-0801-360.51-00	INSURANCE REIMBURSEMENT	(40,651.30)	-	(8,073.41)	(48,724.71)	
101-0801-380.10-96	REPAIR REIMBURSEMENTS.	(5,141.64)	2,636.75	(60.00)	(2,564.89)	
101-0801-380.10-99	MISC. REIMBURSEMENTS	(13,481.02)	-		(13,481.02)	
101-0901-340.23-00	MISCELLANEOUS CHARGES	(625.00)	-		(625.00)	
101-0901-360.00-00	MISCELLANEOUS REVENUE	(293.00)	-		(293.00)	
101-0901-360.51-00	INSURANCE REIMBURSEMENT	(5,081.45)	-	(9,484.67)	(14,566.12)	
101-0901-380.10-99	MISC. REIMBURSEMENTS	(3,724.87)	2,654.60		(1,070.27)	
101-0901-392.00-00	INTER-FUND OPER. TRANSFER	-	-		-	
101-0901-392.50-50	INSURANCE PROCEEDS	-	-		-	(1,251,197.76)
Other Financing Sources						
101-0000-392.04-00	ADMINISTRATIVE COST	(3,642,954.96)	-		(3,642,954.96)	
101-0000-338.00-00	PILOT TRANSFERS IN	(4,282,211.52)	-		(4,282,211.52)	
101-0104-380.10-99	MISC. REIMBURSEMENTS	(464,072.24)	-		(464,072.24)	(8,389,238.72)
Mayor's Office						
101-0101-413.10-01	REGULAR	467,283.61	(21,488.10)	6,917.48	452,712.99	
101-0101-413.10-03	SEASONAL & INTERNS	2,290.00	-		2,290.00	
101-0101-413.10-04	EXTRA AND OVERTIME	1,637.73	-		1,637.73	
101-0101-413.10-05	TEMPORARY SERVICES	-	-		-	
101-0101-413.10-09	PERMANENT PART-TIME	14,850.00	(569.70)	49.25	14,329.55	
101-0101-413.11-01	FICA - REGULAR	37,821.16	(1,687.94)	539.42	36,672.64	
101-0101-413.11-04	PERF - REGULAR	52,475.90	(2,406.66)	774.76	50,844.00	
101-0101-413.11-07	UNEMPLOYMENT COMP	1,198.56	-		1,198.56	
101-0101-413.11-08	HEALTH INSURANCE	83,296.49	-		83,296.49	
101-0101-413.11-09	LIFE INSURANCE	705.00	-		705.00	
101-0101-413.11-12	AUTO ALLOWANCE	18,187.50	-		18,187.50	
101-0101-413.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0101-413.11-22	PARKING ALLOWANCE	1,660.00	-		1,660.00	
101-0101-413.11-24	CELL PHONE ALLOWANCE	660.00	-		660.00	
101-0101-413.11-25	FRINGE BENEFITS TAXES	-	-		-	
101-0101-413.21-02	PRINT SHOP	9,788.13	-		9,788.13	
101-0101-413.21-03	C.S. - OFFICE SUPPLIES	-	-		-	
101-0101-413.21-04	OTHER - OFFICE SUPPLIES	1,878.20	-	(108.15)	1,770.05	
101-0101-413.21-05	SMALL OFFICE EQUIPMENT	-	-		-	
101-0101-413.22-01	CENTRAL SERVICE GASOLINE	-	-		-	
101-0101-413.22-24	OTHER SUPPLIES	-	-		-	
101-0101-413.31-06	OTHER PROFESSIONAL SVC	1,412.00	(1,338.00)		74.00	
101-0101-413.31-71	CENTRAL STORES ALLOCATION	185.16	-		185.16	
101-0101-413.31-72	GIS ALLOCATION	2,162.28	-		2,162.28	
101-0101-413.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0101-413.32-02	POSTAGE	1,216.64	(20.59)	10.80	1,206.85	
101-0101-413.32-03	TRAVEL	-	-		-	
101-0101-413.32-05	OTHER COMM/TRANS	-	-		-	
101-0101-413.32-21	TRAVEL - MILEAGE	-	-		-	
101-0101-413.32-22	TRAVEL - AIRFARE	777.20	-		777.20	
101-0101-413.32-23	TRAVEL - HOTEL	1,685.16	-		1,685.16	
101-0101-413.32-24	TRAVEL - MEALS	30.37	-		30.37	
101-0101-413.32-25	TRAVEL - OTHER	19.95	-		19.95	
101-0101-413.33-01	OUTSIDE PRINTING SERVICE	-	-		-	
101-0101-413.33-03	PROMOTIONAL	21,895.23	(216.40)	6,471.07	28,149.90	
101-0101-413.34-02	LIABILITY INSURANCE	1,716.00	-		1,716.00	
101-0101-413.36-01	BUILDINGS	-	-		-	

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0101-413.36-02	OFFICE EQUIPMENT	966.22	(449.82)		516.40	
101-0101-413.36-03	AUTOMOTIVE EQUIPMENT	-	-		-	
101-0101-413.36-04	COMPUTER EQUIPMENT	4,715.52	-		4,715.52	
101-0101-413.37-02	EQUIPMENT	-	-		-	
101-0101-413.37-11	CAPITAL LEASE PRINCIPAL	1,607.79	-		1,607.79	
101-0101-413.37-12	CAPITAL LEASE INTEREST	87.53	-		87.53	
101-0101-413.39-10	SUBSCRIPTIONS	176.80	-		176.80	
101-0101-413.39-11	DUES & MEMBERSHIPS	800.00	-	11.22	811.22	
101-0101-413.39-70	EDUCATION & TRAINING	1,999.00	-	650.00	2,649.00	
101-0101-413.39-89	MISC CHARGES & SERVICES	-	-		-	
101-0101-413.43-01	FURNITURE AND FIXTURES	-	-		-	
101-0101-413.43-02	MOTOR EQUIPMENT	-	-		-	
101-0101-413.43-03	OFFICE EQUIPMENT	-	-		-	
101-0101-413.43-08	COMPUTER EQUIPMENT	-	-		-	
101-0101-413.50-05	ADMINISTRATIVE COST	-	-		-	722,323.77
311 Call Center						
101-0104-413.10-01	REGULAR	288,428.30	(13,415.13)	4,168.23	279,181.40	
101-0104-413.10-03	SEASONAL & INTERNS	-	-		-	
101-0104-413.10-04	EXTRA AND OVERTIME	66.70	-		66.70	
101-0104-413.10-05	TEMPORARY SERVICES	-	-		-	
101-0104-413.10-09	PERMANENT PART-TIME	14,341.76	(970.88)	575.78	13,946.66	
101-0104-413.11-01	FICA - REGULAR	22,663.53	(1,059.41)	358.86	21,962.98	
101-0104-413.11-04	PERF - REGULAR	32,311.17	(1,502.49)	531.33	31,340.01	
101-0104-413.11-07	UNEMPLOYMENT COMP	780.96	-		780.96	
101-0104-413.11-08	HEALTH INSURANCE	61,748.08	-		61,748.08	
101-0104-413.11-09	LIFE INSURANCE	775.00	-		775.00	
101-0104-413.11-12	AUTO ALLOWANCE	2,387.50	-		2,387.50	
101-0104-413.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0104-413.11-22	PARKING ALLOWANCE	3,054.00	-		3,054.00	
101-0104-413.11-24	CELL PHONE ALLOWANCE	210.00	-		210.00	
101-0104-413.21-02	PRINT SHOP	-	-		-	
101-0104-413.21-03	C.S. - OFFICE SUPPLIES	85.88	-		85.88	
101-0104-413.21-04	OTHER - OFFICE SUPPLIES	1,771.18	(646.62)	537.96	1,662.52	
101-0104-413.21-05	SMALL OFFICE EQUIPMENT	69.50	-		69.50	
101-0104-413.22-60	COMPUTER SUPPLIES	-	-		-	
101-0104-413.22-61	PROMOTIONAL SUPPLIES	1,519.76	-		1,519.76	
101-0104-413.31-06	OTHER PROFESSIONAL SVC	446.00	(446.00)		-	
101-0104-413.31-72	GIS ALLOCATION	10,811.28	-		10,811.28	
101-0104-413.32-02	POSTAGE	-	-		-	
101-0104-413.32-05	OTHER COMM/TRANS	-	-		-	
101-0104-413.32-21	TRAVEL - MILEAGE	-	-		-	
101-0104-413.32-22	TRAVEL - AIRFARE	2,845.90	-		2,845.90	
101-0104-413.32-23	TRAVEL - HOTEL	6,103.10	-		6,103.10	
101-0104-413.32-24	TRAVEL - MEALS	769.18	-		769.18	
101-0104-413.32-25	TRAVEL - OTHER	480.16	-		480.16	
101-0104-413.33-03	PROMOTIONAL	3,275.15	(3,033.94)		241.21	
101-0104-413.34-02	LIABILITY INSURANCE	1,668.00	-		1,668.00	
101-0104-413.36-02	OFFICE EQUIPMENT	-	-		-	
101-0104-413.36-04	COMPUTER EQUIPMENT	3,143.64	-		3,143.64	
101-0104-413.37-03	OFFICE SPACE	1,100.00	-		1,100.00	
101-0104-413.37-11	CAPITAL LEASE PRINCIPAL	-	-		-	
101-0104-413.39-11	DUES & MEMBERSHIPS	385.00	-		385.00	
101-0104-413.39-70	EDUCATION & TRAINING	2,831.51	-		2,831.51	
101-0104-413.43-01	FURNITURE AND FIXTURES	-	-		-	
101-0104-413.43-03	OFFICE EQUIPMENT	-	-		-	
101-0104-413.43-08	COMPUTER EQUIPMENT	-	-		-	449,169.93
City Clerk						
101-0201-411.10-01	REGULAR	226,698.14	(10,713.65)	6,083.10	222,067.59	
101-0201-411.10-05	TEMPORARY SERVICES	-	-		-	
101-0201-411.11-01	FICA - REGULAR	17,004.25	(800.29)	187.44	16,391.40	
101-0201-411.11-04	PERF - REGULAR	18,615.43	(878.82)	681.31	18,417.92	
101-0201-411.11-07	UNEMPLOYMENT COMP	578.52	-		578.52	
101-0201-411.11-08	GROUP INSURANCE - HEALTH	48,452.40	-		48,452.40	
101-0201-411.11-09	GROUP INSURANCE - LIFE	600.00	-		600.00	
101-0201-411.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0201-411.11-22	PARKING ALLOWANCE	1,824.00	-		1,824.00	
101-0201-411.11-24	CELL PHONE ALLOWANCE	-	-		-	
101-0201-411.21-01	OFFICIAL RECORDS	119.19	-		119.19	
101-0201-411.21-02	STATIONERY & PRINTING	320.52	-		320.52	
101-0201-411.21-03	C.S. - OFFICE SUPPLIES	899.37	-		899.37	
101-0201-411.21-04	OTHER - OFFICE SUPPLIES	870.08	-	618.48	1,488.56	
101-0201-411.21-05	LAW BOOKS	1,500.00	-	384.31	1,884.31	
101-0201-411.21-06	MICROFILM	-	-		-	
101-0201-411.22-60	SMALL OFFICE EQUIPMENT	6,198.00	-		6,198.00	
101-0201-411.31-01	LEGAL	-	-		-	
101-0201-411.31-06	OTHER PROFESSIONAL SVCS	9,011.60	(2,952.39)	68.25	6,127.46	
101-0201-411.31-39	COLLECTION COSTS	506.25	-	37.50	543.75	
101-0201-411.31-71	CENTRAL STORES ALLOCATION	604.32	-		604.32	
101-0201-411.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0201-411.32-02	POSTAGE	339.14	(18.22)	17.85	338.77	
101-0201-411.32-03	TRAVEL	-	-		-	
101-0201-411.32-21	TRAVEL - MILEAGE	1,289.86	-		1,289.86	
101-0201-411.32-22	TRAVEL - AIRFARE	-	-		-	
101-0201-411.32-23	TRAVEL - HOTEL	2,618.51	-		2,618.51	
101-0201-411.32-24	TRAVEL - MEALS	-	-		-	
101-0201-411.32-25	TRAVEL - OTHER	110.00	-		110.00	
101-0201-411.33-02	PUBLICATION LEGAL NOTICE	19,616.96	(1,106.55)	3,485.01	21,995.42	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0201-411.33-03	PROMOTIONAL	279.68	-		279.68	
101-0201-411.34-02	LIABILITY INSURANCE	1,260.00	-		1,260.00	
101-0201-411.36-02	OFFICE EQUIPMENT	1,940.00	-		1,940.00	
101-0201-411.36-04	COMPUTER EQUIPMENT	1,964.76	-		1,964.76	
101-0201-411.39-11	DUES	1,019.00	-		1,019.00	
101-0201-411.39-38	BAD DEBT/UNCOLLECTED NSF CHECK	-	-		-	
101-0201-411.39-39	BANK CREDIT CARD CHARGES	1,208.53	-		1,208.53	
101-0201-411.39-70	EDUCATION & TRAINING	2,444.00	-		2,444.00	
101-0201-411.39-89	MISC CHARGES & SERVICES	31.08	-		31.08	
101-0201-431.22-60	COMPUTER SUPPLIES/EQUIP	-	-		-	363,016.92
Common Council						
101-0301-411.10-01	REGULAR	151,812.72	(7,196.30)	2,921.39	147,537.81	
101-0301-411.10-03	SEASONAL & INTERNS	8,581.95	-	1,066.50	9,648.45	
101-0301-411.10-09	PERMANENT PART TIME	-	-		-	
101-0301-411.11-01	FICA - REGULAR	11,657.65	(529.74)	224.83	11,352.74	
101-0301-411.11-04	PERF - REGULAR	14,877.31	(705.24)	255.12	14,427.19	
101-0301-411.11-07	UNEMPLOYMENT COMP	427.56	-		427.56	
101-0301-411.11-08	GROUP INSURANCE - HEALTH	33,993.36	-		33,993.36	
101-0301-411.11-09	GROUP INSURANCE - LIFE	840.00	-		840.00	
101-0301-411.11-12	AUTO ALLOWANCE	-	-		-	
101-0301-411.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0301-411.11-22	PARKING ALLOWANCE	-	-		-	
101-0301-411.11-24	CELL PHONE ALLOWANCE	-	-		-	
101-0301-411.21-01	OFFICIAL RECORDS	-	-		-	
101-0301-411.21-02	STATIONERY & PRINTING	435.02	-		435.02	
101-0301-411.21-03	C.S. - OFFICE SUPPLIES	717.43	-		717.43	
101-0301-411.21-04	OTHER - OFFICE SUPPLIES	1,456.97	(303.19)		1,153.78	
101-0301-411.21-16	SMALL OFFICE EQUIPMENT	-	-		-	
101-0301-411.31-01	LEGAL	81,499.92	-		81,499.92	
101-0301-411.31-06	OTHER PROFESSIONAL SVCS	-	-	4,920.00	4,920.00	
101-0301-411.31-07	ADDITIONAL LEGAL SERVICES	112,233.57	(86,557.65)	12,632.00	38,307.92	
101-0301-411.31-08	SECURITY SERVICES	112.10	-		112.10	
101-0301-411.31-71	CENTRAL STORES ALLOCATION	-	-		-	
101-0301-411.31-72	GIS ALLOCATION	2,162.28	-		2,162.28	
101-0301-411.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0301-411.32-02	POSTAGE	95.48	(9.75)	1.84	87.57	
101-0301-411.32-21	TRAVEL - MILEAGE	401.57	-		401.57	
101-0301-411.32-22	TRAVEL - AIRFARE	396.20	-		396.20	
101-0301-411.32-23	TRAVEL - HOTEL	703.35	(199.99)		503.36	
101-0301-411.32-24	TRAVEL - MEALS	112.60	-		112.60	
101-0301-411.32-25	TRAVEL - OTHER	30.26	-		30.26	
101-0301-411.33-03	PROMOTIONAL	2,958.73	(333.91)		2,624.82	
101-0301-411.34-02	LIABILITY INSURANCE	2,160.00	-		2,160.00	
101-0301-411.36-01	BUILDINGS	3,680.00	(3,680.00)		-	
101-0301-411.36-02	OFFICE EQUIPMENT	6,631.35	-		6,631.35	
101-0301-411.36-04	COMPUTER EQUIPMENT	3,929.64	-		3,929.64	
101-0301-411.39-10	SUBSCRIPTIONS	1,000.00	-		1,000.00	
101-0301-411.39-70	EDUCATION & TRAINING	645.00	-		645.00	
101-0301-415.43-03	OFFICE EQUIPMENT	-	-		-	366,057.93
WNIT Contract						
101-0302-411.31-06	OTHER PROFESSIONAL SVCS	43,000.00	-		43,000.00	43,000.00
Admin & Finance						
101-0401-415.10-01	REGULAR SALARIES	1,170,052.68	(56,302.55)	16,443.73	1,130,193.86	
101-0401-415.10-02	HOURLY	-	-		-	
101-0401-415.10-03	SEASONAL & INTERNS	36,674.11	(3,154.81)	359.04	33,878.34	
101-0401-415.10-04	EXTRA AND OVERTIME	659.78	(50.42)	33.05	642.41	
101-0401-415.11-01	FICA - REGULAR	89,648.98	(4,366.33)	1,351.17	86,633.82	
101-0401-415.11-04	PERF - REGULAR	130,301.95	(6,303.48)	2,020.90	126,019.37	
101-0401-415.11-07	UNEMPLOYMENT COMP	3,259.56	-		3,259.56	
101-0401-415.11-08	GROUP INSURANCE - HEALTH	199,579.63	-		199,579.63	
101-0401-415.11-09	GROUP INSURANCE - LIFE	2,305.00	-		2,305.00	
101-0401-415.11-12	AUTO ALLOWANCE	150.00	-		150.00	
101-0401-415.11-22	PARKING ALLOWANCE	8,507.00	-		8,507.00	
101-0401-415.11-24	CELL PHONE ALLOWANCE	2,875.00	-		2,875.00	
101-0401-415.11-25	FRINGE BENEFITS TAXES	1,077.88	-		1,077.88	
101-0401-415.21-02	PRINT SHOP	8,926.64	-		8,926.64	
101-0401-415.21-03	CENTRAL STORES - OFFICE	3,895.14	-		3,895.14	
101-0401-415.21-04	OTHER - OFFICE SUPPLIES	16,788.61	(540.44)	69.69	16,317.86	
101-0401-415.21-05	SMALL OFFICE EQUIPMENT	2,876.00	-		2,876.00	
101-0401-415.31-01	LEGAL SERVICES	799.00	-		799.00	
101-0401-415.31-06	OTHER PROFESSIONAL SVCS	50,362.30	(6.00)		50,356.30	
101-0401-415.31-39	COLLECTION AGENCY EXPENSE	45.50	-		45.50	
101-0401-415.31-71	CENTRAL STORES ALLOCATION	2,378.28	-		2,378.28	
101-0401-415.32-02	POSTAGE / FREIGHT	7,381.85	(8,519.29)	665.68	(471.76)	
101-0401-415.32-21	TRAVEL - MILEAGE	1,859.65	(5.88)		1,853.77	
101-0401-415.32-22	TRAVEL - AIRFARE	1,281.34	-		1,281.34	
101-0401-415.32-23	TRAVEL - HOTEL	3,358.31	-		3,358.31	
101-0401-415.32-24	TRAVEL - MEALS	663.31	-		663.31	
101-0401-415.32-25	TRAVEL - OTHER	685.76	-		685.76	
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	891.18	-		891.18	
101-0401-415.34-02	LIABILITY INSURANCE	5,616.00	-		5,616.00	
101-0401-415.36-01	BUILDINGS	425.00	-		425.00	
101-0401-415.36-02	OFFICE EQUIPMENT	9,581.38	-		9,581.38	
101-0401-415.36-04	COMPUTER EQUIPMENT	9,823.92	-		9,823.92	
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	2,439.56	-		2,439.56	
101-0401-415.37-12	CAPITAL LEASE INTEREST	131.68	-		131.68	
101-0401-415.38-03	PAYING AGENT FEES	1,600.00	-		1,600.00	

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0401-415.39-10	SUBSCRIPTIONS	270.00	-		270.00	
101-0401-415.39-11	DUES & MEMBERSHIPS	3,144.67	-		3,144.67	
101-0401-415.39-39	BANK CREDIT CARD CHARGES	1,373.25	-		1,373.25	
101-0401-415.39-70	EDUCATION & TRAINING	9,665.02	-	199.00	9,864.02	
101-0401-415.39-89	MISC CHARGES & SERVICES	21,845.46	(265.72)	1,432.90	23,012.64	1,756,260.62
Morris PAC						
101-0404-453.10-01	REGULAR	477,514.64	(22,636.27)	6,985.42	461,863.79	
101-0404-453.10-05	TEMPORARY SERVICES	-	-	384.00	384.00	
101-0404-453.10-09	PERMANENT PART TIME	21,932.23	(1,105.11)	212.70	21,039.82	
101-0404-453.11-01	FICA - REGULAR	36,715.90	(1,718.91)	524.12	35,521.11	
101-0404-453.11-04	PERF - REGULAR	53,481.83	(2,535.26)	782.36	51,728.93	
101-0404-453.11-07	UNEMPLOYMENT COMP	1,312.56	-		1,312.56	
101-0404-453.11-08	GROUP INSURANCE - HEALTH	127,147.49	-		127,147.49	
101-0404-453.11-09	GROUP INSURANCE - LIFE	1,267.00	-		1,267.00	
101-0404-453.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0404-453.11-22	PARKING ALLOWANCE	4,472.00	-		4,472.00	
101-0404-453.11-24	CELL PHONE ALLOWANCE	3,528.00	-		3,528.00	
101-0404-453.11-25	FRINGE BENEFITS TAXES	-	-		-	
101-0404-453.21-02	PRINT SHOP	6,650.19	-		6,650.19	
101-0404-453.21-03	C.S. OTHER OFFICE SUPPLIES	448.20	-		448.20	
101-0404-453.21-04	OTHER - OFFICE SUPPLIES	2,971.84	(145.18)		2,826.66	
101-0404-453.21-05	SMALL OFFICE EQUIPMENT	200.96	-	299.99	500.95	
101-0404-453.22-05	UNIFORMS	1,620.77	-	197.00	1,817.77	
101-0404-453.22-15	OTHER - CLEANING SUPPLIES	-	-		-	
101-0404-453.22-20	INSTITUTIONAL & MEDICAL	-	-		-	
101-0404-453.22-21	HOUSEHOLD, LAUNDRY, CLEAN	5,168.53	-	40.45	5,208.98	
101-0404-453.22-24	OTHER OPERATING SUPPLIES	273.12	(82.35)		190.77	
101-0404-453.23-01	BUILDING MATERIALS	2,478.42	-		2,478.42	
101-0404-453.23-10	REPAIR PARTS	-	-		-	
101-0404-453.23-20	SMALL TOOLS & EQUIPMENT	652.37	-		652.37	
101-0404-453.23-99	OTHER REPAIR & MAINT. SUP	867.38	-		867.38	
101-0404-453.31-06	OTHER PROFESSIONAL SVCS	2,007.00	-		2,007.00	
101-0404-453.31-71	CENTRAL STORES ALLOCATION	2,670.72	-		2,670.72	
101-0404-453.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0404-453.32-02	POSTAGE	6,090.63	(555.01)	521.40	6,057.02	
101-0404-453.32-03	TRAVEL	-	-		-	
101-0404-453.32-04	TELEPHONE & TELEGRAPH	-	-		-	
101-0404-453.32-05	OTHER COMM/TRANS	680.08	-		680.08	
101-0404-453.32-21	TRAVEL - MILEAGE	458.85	-		458.85	
101-0404-453.32-22	TRAVEL - AIRFARE	3,218.40	-		3,218.40	
101-0404-453.32-23	TRAVEL - HOTEL	8,608.91	-		8,608.91	
101-0404-453.32-24	TRAVEL - MEALS	1,028.12	-		1,028.12	
101-0404-453.32-25	TRAVEL - OTHER	1,167.36	-		1,167.36	
101-0404-453.33-01	OTHER THAN OFFICE SUPPLY	2,838.75	(396.88)		2,441.87	
101-0404-453.33-03	PROMOTIONAL	36,152.22	(2,322.75)	2,187.13	36,016.60	
101-0404-453.34-02	LIABILITY INSURANCE	22,140.00	-		22,140.00	
101-0404-453.35-01	ELECTRIC	73,107.77	-		73,107.77	
101-0404-453.35-02	GAS	14,135.19	-		14,135.19	
101-0404-453.35-04	WATER	12,785.77	(1,974.29)	3,713.11	14,524.59	
101-0404-453.36-01	BUILDING SERVICES	43,687.50	(233.55)	600.80	44,054.75	
101-0404-453.36-04	COMPUTER EQUIPMENT	12,821.47	-		12,821.47	
101-0404-453.36-05	OTHER EQUIPMENT	2,541.83	-		2,541.83	
101-0404-453.37-03	OFFICE SPACE	-	-		-	
101-0404-453.39-10	SUBSCRIPTIONS	1,070.80	-		1,070.80	
101-0404-453.39-11	DUES	2,776.12	-		2,776.12	
101-0404-453.39-38	BAD DEBT/UNCOLLECTED NSF CHECK	-	-		-	
101-0404-453.39-70	EDUCATION & TRAINING	5,432.00	-		5,432.00	
101-0404-453.39-89	MISC. CHARGES & SERVICES	982.50	-		982.50	987,848.34
Palais Royale						
101-0405-453.10-01	REGULAR	150,365.71	(7,379.35)	2,658.03	145,644.39	
101-0405-453.10-05	TEMPORARY SERVICES	-	-	256.00	256.00	
101-0405-453.10-09	PERMANENT PART TIME	15,528.05	(669.66)		14,858.39	
101-0405-453.11-01	FICA - REGULAR	12,683.18	(589.34)	195.36	12,289.20	
101-0405-453.11-04	PERF - REGULAR	16,820.92	(826.48)	297.70	16,292.14	
101-0405-453.11-07	UNEMPLOYMENT COMP	473.04	-		473.04	
101-0405-453.11-08	GROUP INSURANCE - HEALTH	38,096.61	-		38,096.61	
101-0405-453.11-09	GROUP INSURANCE - LIFE	393.00	-		393.00	
101-0405-453.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0405-453.11-22	PARKING ALLOWANCE	1,863.00	-		1,863.00	
101-0405-453.11-24	CELL PHONE ALLOWANCE	1,382.00	-		1,382.00	
101-0405-453.21-02	PRINT SHOP	3,920.00	-		3,920.00	
101-0405-453.21-03	C.S. OTHER OFFICE SUPPLIES	87.55	-		87.55	
101-0405-453.21-04	OTHER - OFFICE SUPPLIES	16.32	-		16.32	
101-0405-453.21-05	SMALL OFFICE EQUIPMENT	1,981.92	-		1,981.92	
101-0405-453.22-05	UNIFORMS	82.50	-	505.32	587.82	
101-0405-453.22-15	OTHER - CLEANING SUPPLIES	-	-		-	
101-0405-453.22-20	INSTITUTIONAL & MEDICAL	-	-		-	
101-0405-453.22-21	HOUSEHOLD, LAUNDRY, CLEAN	2,771.82	-	12.50	2,784.32	
101-0405-453.22-24	OTHER OPERATING SUPPLIES	69.70	(21.14)		48.56	
101-0405-453.23-01	BUILDING MATERIALS	5,222.98	-		5,222.98	
101-0405-453.23-10	REPAIR PARTS	-	-		-	
101-0405-453.23-20	SMALL TOOLS & EQUIPMENT	309.90	-		309.90	
101-0405-453.23-99	OTHER REPAIR & MAINT. SUP	223.61	-		223.61	
101-0405-453.31-06	OTHER PROFESSIONAL SVCS	892.00	-		892.00	
101-0405-453.31-71	CENTRAL STORES ALLOCATION	341.16	-		341.16	
101-0405-453.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0405-453.32-02	POSTAGE	256.41	(72.84)	87.39	270.96	

City of South Bend, Indiana Conversion Worksheet December 31, 2015 ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0405-453.32-03	TRAVEL	-	-		-	
101-0405-453.32-04	TELEPHONE & TELEGRAPH	-	-		-	
101-0405-453.32-05	OTHER COMM/TRANS	300.92	-		300.92	
101-0405-453.32-23	TRAVEL - HOTEL	185.08	-		185.08	
101-0405-453.32-24	TRAVEL - MEALS	130.49	-		130.49	
101-0405-453.33-01	OTHER THAN OFFICE SUPPLY	1,416.00	-	901.75	2,317.75	
101-0405-453.33-03	PROMOTIONAL	38,003.35	(4,615.50)	4,916.24	38,304.09	
101-0405-453.34-02	LIABILITY INSURANCE	10,668.00	-		10,668.00	
101-0405-453.35-01	ELECTRIC	43,415.97	-		43,415.97	
101-0405-453.35-02	GAS	10,663.45	-		10,663.45	
101-0405-453.35-04	WATER	13,624.55	(1,909.66)	1,295.21	13,010.10	
101-0405-453.36-01	BUILDING SERVICES	43,564.80	(74.00)	53.77	43,544.57	
101-0405-453.36-04	COMPUTER EQUIPMENT	1,487.50	-		1,487.50	
101-0405-453.36-05	OTHER EQUIPMENT	1,668.26	-		1,668.26	
101-0405-453.39-10	SUBSCRIPTIONS	100.00	-		100.00	
101-0405-453.39-11	DUES	460.00	-		460.00	
101-0405-453.39-70	EDUCATION & TRAINING	240.00	-		240.00	
101-0405-453.39-89	MISC. CHARGES & SERVICES	742.50	-		742.50	
101-0405-453.43-08	THEATER EQUIPMENT	12,071.74	-		12,071.74	427,545.29
Legal Department						
101-0501-415.10-01	REGULAR SALARIES	666,520.37	(33,956.58)	10,527.43	643,091.22	
101-0501-415.10-05	TEMPORARY SERVICES	9,400.00			9,400.00	
101-0501-415.11-01	FICA - REGULAR	50,013.46	(2,502.04)	773.41	48,284.83	
101-0501-415.11-04	PERF - REGULAR	74,650.34	(3,803.13)	1,179.08	72,026.29	
101-0501-415.11-07	UNEMPLOYMENT COMP	1,731.96	-		1,731.96	
101-0501-415.11-08	GROUP INSURANCE - HEALTH	80,096.70	-		80,096.70	
101-0501-415.11-09	GROUP INSURANCE - LIFE	1,115.00	-		1,115.00	
101-0501-415.11-12	AUTO ALLOWANCE	3,600.00	-		3,600.00	
101-0501-415.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0501-415.11-22	PARKING ALLOWANCE	4,039.00	-		4,039.00	
101-0501-415.11-24	CELL PHONE ALLOWANCE	500.00	-		500.00	
101-0501-415.11-25	FRINGE BENEFITS TAXES	-	-		-	
101-0501-415.21-02	PRINT SHOP	1,920.71	-		1,920.71	
101-0501-415.21-03	CENTRAL STORES - OFFICE	614.64	-		614.64	
101-0501-415.21-04	OTHER - OFFICE SUPPLIES	2,883.95	(668.39)	246.84	2,462.40	
101-0501-415.21-05	SMALL OFFICE EQUIPMENT	314.97	-		314.97	
101-0501-415.21-06	MICROFILM, BLUEPRINT, FILM	-	-		-	
101-0501-415.21-07	SMALL OFFICE EQUIPMENT	-	-		-	
101-0501-415.22-60	COMPUTER SUPPLIES	-	-		-	
101-0501-415.31-01	LEGAL SERVICES	2,323.50	-		2,323.50	
101-0501-415.31-06	OTHER PROFESSIONAL SVCS	1,049.56	-		1,049.56	
101-0501-415.31-39	COLLECTION AGENCY EXPENSE	-	-		-	
101-0501-415.31-71	CENTRAL STORES ALLOCATION	555.60	-		555.60	
101-0501-415.31-72	GIS ALLOCATION	1,081.08	-		1,081.08	
101-0501-415.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0501-415.32-02	POSTAGE / FREIGHT	2,811.25	(186.62)	137.89	2,762.52	
101-0501-415.32-03	TRAVEL	-	-		-	
101-0501-415.32-04	TELEPHONE EXPENSE	-	-		-	
101-0501-415.32-21	TRAVEL - MILEAGE	460.69	-		460.69	
101-0501-415.32-22	TRAVEL - AIRFARE	-	-		-	
101-0501-415.32-23	TRAVEL - HOTEL	324.13	-		324.13	
101-0501-415.32-24	TRAVEL - MEALS	184.56	-		184.56	
101-0501-415.32-25	TRAVEL - OTHER	152.81	-		152.81	
101-0501-415.33-01	OUTSIDE PRINTING SERVICES	-	-		-	
101-0501-415.33-03	PROMOTIONAL	-	-		-	
101-0501-415.34-02	LIABILITY INSURANCE	3,348.00	-		3,348.00	
101-0501-415.36-02	OFFICE EQUIPMENT	9.80	-		9.80	
101-0501-415.36-04	COMPUTER EQUIPMENT	5,108.52	-		5,108.52	
101-0501-415.37-11	CAPITAL LEASE PRINCIPAL	1,172.11	-		1,172.11	
101-0501-415.37-12	CAPITAL LEASE INTEREST	98.69	-		98.69	
101-0501-415.39-10	SUBSCRIPTIONS	19,468.50	(2,363.94)	2,487.69	19,592.25	
101-0501-415.39-11	DUES & MEMBERSHIPS	475.00	-		475.00	
101-0501-415.39-70	EDUCATION & TRAINING	8,474.96	-		8,474.96	
101-0501-415.39-89	MISC CHARGES & SERVICES	4.08	-		4.08	916,375.58
Engineering						
101-0602-431.10-01	REGULAR	424,336.21	(15,117.30)	7,438.88	416,657.79	
101-0602-431.10-02	HOURLY	-	-		-	
101-0602-431.10-03	SEASONAL & INTERNS	16,616.30	(361.28)	195.00	16,450.02	
101-0602-431.10-04	OVERTIME PAY	129.68	-		129.68	
101-0602-431.10-05	TEMPORARY SERVICES	-	-		-	
101-0602-431.10-09	PERMANENT PART-TIME	60,511.83	(2,829.70)	518.19	58,200.32	
101-0602-431.10-10	HIRING BONUS	-	-		-	
101-0602-431.11-01	FICA - REGULAR	37,586.00	(1,355.05)	606.10	36,837.05	
101-0602-431.11-04	PERF - REGULAR	46,331.02	(1,717.48)	833.16	45,446.70	
101-0602-431.11-07	UNEMPLOYMENT COMP	1,322.52	-		1,322.52	
101-0602-431.11-08	HEALTH INSURANCE	79,535.04	-		79,535.04	
101-0602-431.11-09	LIFE INSURANCE	865.00	-		865.00	
101-0602-431.11-11	SHOE ALLOWANCE	240.50	(45.50)		195.00	
101-0602-431.11-12	AUTO ALLOWANCE	1,657.50	-		1,657.50	
101-0602-431.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0602-431.11-22	PARKING ALLOWANCE	2,619.00	-		2,619.00	
101-0602-431.11-24	CELL PHONE ALLOWANCE	3,602.00	-		3,602.00	
101-0602-431.11-25	FRINGE BENEFIT TAXES	-	-		-	
101-0602-431.21-01	OFFICIAL RECORDS	404.00	-		404.00	
101-0602-431.21-02	PRINT SHOP	3,329.99	-		3,329.99	
101-0602-431.21-03	C.S.-OFFICE SUPPLIES	996.51	-		996.51	
101-0602-431.21-04	OTHER - OFFICE SUPPLIES	5,235.07	(724.79)		4,510.28	

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0602-431.21-05	SMALL OFFICE EQUIP.	1,720.58	(1,273.55)		447.03	
101-0602-431.22-01	CENTRAL SERVICE GASOLINE	2,022.87	-		2,022.87	
101-0602-431.22-05	UNIFORMS	-	-		-	
101-0602-431.22-15	OTHER-CLEANING SUPPLIES	-	-		-	
101-0602-431.22-21	C.S.-CLEANING SUPPLIES	-	-		-	
101-0602-431.22-22	OTHER-MEDICAL/SAFETY	-	-		-	
101-0602-431.22-24	OTHER OPERATING SUPPLIES	-	-		-	
101-0602-431.22-30	TRAFFIC/SIGN/OTHER	-	-		-	
101-0602-431.22-40	SIGNALS/LIGHTS	-	-		-	
101-0602-431.22-50	TRAFFIC	-	-		-	
101-0602-431.22-60	COMPUTER SUPPLIES/EQUIP	10,996.64	-		10,996.64	
101-0602-431.23-20	SMALL TOOLS & EQUIPMENT	889.47	-	338.75	1,228.22	
101-0602-431.23-21	C.S.-SMALL TOOLS & EQUIP.	-	-		-	
101-0602-431.23-40	SALT	-	-		-	
101-0602-431.23-99	OTHER REPAIR & MAINT. SUP	-	-		-	
101-0602-431.31-01	LEGAL SERVICES	4,860.20	(3,617.60)		1,242.60	
101-0602-431.31-06	OTHER PROFESSIONAL SVCS	78,615.35	-	5,382.88	83,998.23	
101-0602-431.31-10	COMMUNITY OUTREACH	-	-		-	
101-0602-431.31-71	CENTRAL STORES ALLOCATION	809.04	-		809.04	
101-0602-431.31-72	GIS ALLOCATION	36,758.52	-		36,758.52	
101-0602-431.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0602-431.32-01	FREIGHT	-	-		-	
101-0602-431.32-02	POSTAGE	1,829.78	(87.65)	85.57	1,827.70	
101-0602-431.32-03	TRAVEL	1,570.00	(50.24)		1,519.76	
101-0602-431.32-04	TELEPHONE	-	-		-	
101-0602-431.32-05	OTHER COMM/TRANS	-	-		-	
101-0602-431.32-21	TRAVEL - MILEAGE	1,094.17	-		1,094.17	
101-0602-431.32-22	TRAVEL - AIRFARE	3,158.80	(425.20)		2,733.60	
101-0602-431.32-23	TRAVEL - HOTEL	7,053.83	(1,114.11)		5,939.72	
101-0602-431.32-24	TRAVEL - MEALS	1,382.82	(9.19)		1,373.63	
101-0602-431.32-25	TRAVEL - OTHER	699.57	(45.00)		654.57	
101-0602-431.33-01	OUTSIDE PRINTING SERVICES	2,817.54	-		2,817.54	
101-0602-431.33-02	PUBLICATION LEGAL NOTICE	499.75	(127.88)	10.62	382.49	
101-0602-431.34-02	LIABILITY INSURANCE	9,612.00	-		9,612.00	
101-0602-431.36-01	BUILDING/STREET MAINTENANCE	18,300.00	(18,300.00)		-	
101-0602-431.36-02	OFFICE EQUIPMENT	28,268.65	(1,425.00)	7.85	26,851.50	
101-0602-431.36-03	AUTOMOTIVE EQUIPMENT	2,767.68	-		2,767.68	
101-0602-431.36-04	COMPUTER EQUIPMENT	7,859.16	-		7,859.16	
101-0602-431.36-05	OTHER EQUIPMENT	-	-		-	
101-0602-431.36-06	RADIO REPAIR	52.02	-		52.02	
101-0602-431.36-08	TRAFFIC CONTROL DAMAGE PROP.	-	-		-	
101-0602-431.37-01	HYDRANT RENTAL	-	-		-	
101-0602-431.37-02	EQUIPMENT & CAPITAL LEASE	-	-		-	
101-0602-431.37-04	UNIFORM RENTAL	-	-		-	
101-0602-431.37-11	CAPITAL LEASE PRINCIPAL	10,748.00	-		10,748.00	
101-0602-431.37-12	CAPITAL LEASE INTEREST	1,035.13	-		1,035.13	
101-0602-431.39-01	REFUND, AWARDS, INDEMNITIES	1,320.00	(300.00)		1,020.00	
101-0602-431.39-10	SUBSCRIPTIONS	561.00	-		561.00	
101-0602-431.39-11	DUES & MEMBERSHIPS	2,246.57	-		2,246.57	
101-0602-431.39-38	BAD DEBT/UNCOLLECTED NSF CHECK	-	-		-	
101-0602-431.39-39	BANK CREDIT CARD CHARGES	608.46	-		608.46	
101-0602-431.39-45	LICENSES	-	-		-	
101-0602-431.39-70	EDUCATION AND TRAINING	10,446.00	(2,594.00)	92.75	7,944.75	
101-0602-431.39-89	MISC. CHARGES AND SERVICE	718.83	(55.45)	-	663.38	900,574.38
Police						
101-0801-421.10-01	REGULAR	13,657,646.28	(643,631.55)	205,010.90	13,219,025.63	
101-0801-421.10-02	HOURLY	111,387.81	(5,202.97)	1,650.72	107,835.56	
101-0801-421.10-03	SEASONAL & INTERNS	19,212.65	(454.50)		18,758.15	
101-0801-421.10-04	EXTRA AND OVERTIME	1,525,328.73	(57,058.48)	15,527.84	1,483,798.09	
101-0801-421.10-05	TEMPORARY SERVICES	-	-		-	
101-0801-421.10-06	SPECIAL PAYS	954,062.30	(33,762.28)	17,354.32	937,654.34	
101-0801-421.10-07	HOLIDAY PAY	-	-		-	
101-0801-421.10-09	PERMANENT PART TIME	105,505.37	(6,431.71)	10.20	99,083.86	
101-0801-421.10-10	HIRING BONUS	-	-		-	
101-0801-421.10-12	CRITICAL DUTY DAYS	83,511.00	(14,130.00)	18,093.60	87,474.60	
101-0801-421.10-13	CONTRACT ADD PAYS	3,246.21	(153.78)	48.62	3,141.05	
101-0801-421.10-14	PRODUCTION BONUS	735.00	(735.00)		-	
101-0801-421.10-28	OVERTIME SPECIAL PROJECT	-	-		-	
101-0801-421.11-01	FICA - REGULAR	162,932.44	(7,016.87)	2,281.22	158,196.79	
101-0801-421.11-03	FICA - POLICE	180,549.90	(8,074.75)	2,786.71	175,261.86	
101-0801-421.11-04	PERF - REGULAR	204,020.76	(8,367.61)	2,971.74	198,624.89	
101-0801-421.11-06	PERF - POLICE	2,291,299.27	(107,878.74)	33,432.00	2,216,852.53	
101-0801-421.11-07	UNEMPLOYMENT COMP	12,500.04	-		12,500.04	
101-0801-421.11-08	GROUP INSURANCE - HEALTH	2,744,036.18	-		2,744,036.18	
101-0801-421.11-09	GROUP INSURANCE - LIFE	29,615.00	-		29,615.00	
101-0801-421.11-10	CLOTHING ALLOWANCE	288,394.06	-		288,394.06	
101-0801-421.11-11	TOOL ALLOWANCE	-	-		-	
101-0801-421.11-12	AUTO ALLOWANCE	5,400.00	-		5,400.00	
101-0801-421.11-15	MEDICAL, SURGICAL, DENTAL	17,754.70	-		17,754.70	
101-0801-421.11-18	FLEX. SPENDING ACCOUNT	-	-		-	
101-0801-421.11-19	GUN/RADIO ALLOWANCE	-	-		-	
101-0801-421.11-24	CELL PHONE ALLOWANCE	8,515.00	-		8,515.00	
101-0801-421.11-25	FRINGE BENEFITS TAXES	-	-		-	
101-0801-421.11-99	OTHER FRINGE BENEFITS	200.00	-		200.00	
101-0801-421.21-01	OFFICIAL RECORDS	610.00	(598.00)		12.00	
101-0801-421.21-02	PRINT SHOP	20,589.34	-		20,589.34	
101-0801-421.21-03	CENTRAL STORES - OFFICE	10,948.97	-		10,948.97	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-0801-421.21-04	MISC- OFFICE	23,921.46	(4,086.01)	987.70	20,823.15	
101-0801-421.21-05	SMALL OFFICE EQUIPMENT	25,761.95	-	410.38	26,172.33	
101-0801-421.21-10	LABORATORY SUPPLIES	10,145.39	(69.95)	1,483.49	11,558.93	
101-0801-421.22-01	CENTRAL SERVICE GASOLINE	-	-		-	
101-0801-421.22-05	UNIFORMS	86,060.63	(5,464.65)	8,003.61	88,599.59	
101-0801-421.22-07	LANDSCAPING MATERIALS	52.20	-		52.20	
101-0801-421.22-11	GARAGE AND MOTOR	-	-		-	
101-0801-421.22-15	OTHER- CLEANING SUPPLIES	9,446.50	(1,358.27)	1,357.14	9,445.37	
101-0801-421.22-20	C.S. - MEDICAL/SAFETY	-	-		-	
101-0801-421.22-21	C.S. - CLEANING SUPPLIES	1,145.22	-		1,145.22	
101-0801-421.22-22	OTHER - MEDICAL/SAFETY	3,578.19	(2,833.74)		744.45	
101-0801-421.22-24	OTHER OPERATING SUPPLIES	172,804.47	(16,113.68)	6,462.36	163,153.15	
101-0801-421.22-99	GAS - OTHER	3,535.22	(222.29)	99.37	3,412.30	
101-0801-421.23-01	BUILDING MATERIALS	19,951.08	(1,868.31)		18,082.77	
101-0801-421.23-10	REPAIR PARTS	3,816.14	-		3,816.14	
101-0801-421.23-20	SMALL TOOLS & EQUIPMENT	1,507.21	-		1,507.21	
101-0801-421.23-21	C.S. - SMALL TOOLS & EQUIP	587.51	-		587.51	
101-0801-421.23-99	OTHER REPAIR & MAINT. SUP	-	-		-	
101-0801-421.31-01	LEGAL SERVICES	357,956.44	(11,787.26)	11,512.02	357,681.20	
101-0801-421.31-02	ENGINEERING	-	-		-	
101-0801-421.31-03	ARCHITECTURAL	-	-		-	
101-0801-421.31-04	ACCOUNTING	-	-		-	
101-0801-421.31-05	APPRAISAL	-	-		-	
101-0801-421.31-06	OTHER PROFESSIONAL SVCS	178,002.00	-		178,002.00	
101-0801-421.31-09	VETERINARIAN SERVICES	15,787.86	(335.10)	1,568.35	17,021.11	
101-0801-421.31-39	COLLECTION COSTS	587.50	-	75.00	662.50	
101-0801-421.31-71	CENTRAL STORES ALLOCATION	9,142.80	-		9,142.80	
101-0801-421.31-72	GIS ALLOCATION	10,811.28	-		10,811.28	
101-0801-421.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0801-421.32-01	FREIGHT	-	-		-	
101-0801-421.32-02	POSTAGE	8,996.89	(1,875.77)	577.93	7,699.05	
101-0801-421.32-03	TRAVEL	(29.91)	-		(29.91)	
101-0801-421.32-04	TELEPHONE EXPENSE	-	-		-	
101-0801-421.32-05	OTHER COMM/TRANS	-	-		-	
101-0801-421.32-07	COMPUTER LINES	49,478.71	(598.36)	627.86	49,508.21	
101-0801-421.32-09	CELLULAR PHONES	83,410.33	(12,080.69)	28,031.41	99,361.05	
101-0801-421.32-10	PAGERS / ALARMS	4,604.41	-		4,604.41	
101-0801-421.35-01	ELECTRIC	138,502.24	-		138,502.24	
101-0801-421.35-02	GAS	32,376.54	-		32,376.54	
101-0801-421.35-03	HEAT	-	-		-	
101-0801-421.35-04	WATER	13,261.36	(1,002.46)	1,022.37	13,281.27	
101-0801-421.35-09	RENTS	36,000.00	-		36,000.00	
101-0801-421.36-01	BUILDINGS	47,248.84	(3,363.47)	47.28	43,932.65	
101-0801-421.36-02	OFFICE EQUIPMENT	26,144.16	(223.77)	1,167.17	27,087.56	
101-0801-421.36-03	AUTOMOTIVE EQUIPMENT	307,209.83	(2,419.08)	3,510.00	308,300.75	
101-0801-421.36-04	COMPUTER EQUIPMENT	445,751.17	(17,804.98)		427,946.19	
101-0801-421.36-05	OTHER EQUIPMENT	11,417.66	-		11,417.66	
101-0801-421.36-06	RADIO EQUIPMENT	160,960.24	-		160,960.24	
101-0801-421.37-02	CAPITAL LEASE PAYMENTS	-	-		-	
101-0801-421.37-03	LAND	25,000.00	-		25,000.00	
101-0801-421.37-05	COMPUTER EQUIPMENT	-	-		-	
101-0801-421.37-06	ROOM RENTALS	-	-		-	
101-0801-421.37-11	CAPITAL LEASE PRINCIPAL	5,224.91	(204.82)	216.92	5,237.01	
101-0801-421.37-12	CAPITAL LEASE INTEREST	1,084.65	(17.36)	36.00	1,103.29	
101-0801-421.39-01	REFUNDS, AWARDS, INDEMNITIES	46,118.96	-		46,118.96	
101-0801-421.39-10	SUBSCRIPTIONS	667.00	-		667.00	
101-0801-421.39-11	DUES	4,925.50	-		4,925.50	
101-0801-421.39-20	PREMIUM ON OFFICIAL BONDS	-	-		-	
101-0801-421.39-30	GRANTS AND SUBSIDIES	21,139.40	(500.00)	159.88	20,799.28	
101-0801-421.39-89	MISC CHARGES & SERVICES	264,177.87	(14,741.35)	2,222.53	251,659.05	
101-0801-421-39-90	POLICE PENSION EXPENSE	-	-		-	
101-0801-421-39-89	POLICE BUY MONEY ADJUSTMENT	-	0.00	(18,160.35)	(18,160.35)	
101-0801-421-39-90	POLICE PENSION EXPENSE	-	0.00	5,039,025.40	5,039,025.40	29,503,416.90
Police - Communications						
101-0802-423.10-01	REGULAR	96,742.22	(113,498.98)		(16,756.76)	
101-0802-423.10-04	EXTRA AND OVERTIME	18,769.26	(10,298.86)		8,470.40	
101-0802-423.11-01	FICA - REGULAR	8,884.80	(9,350.45)		(465.65)	
101-0802-423.11-04	PERF - REGULAR	13,239.66	(13,744.53)		(504.87)	
101-0802-423.11-07	UNEMPLOYMENT COMP	91.56	-		91.56	
101-0802-423.11-09	GROUP INSURANCE - LIFE	280.00	-		280.00	
101-0802-423.31-07	PSAP PAYMENT TO COUNTY	1,543,560.00	-		1,543,560.00	
101-0802-423.36-06	COMMUNICATION EQUIPMENT	0.12	-		0.12	1,534,674.80
Fire						
101-0901-422.10-01	REGULAR	9,420,681.25	(593,061.57)	152,568.36	8,980,188.04	
101-0901-422.10-04	EXTRA AND OVERTIME	1,055,626.68	(51,972.69)	11,129.92	1,014,783.91	
101-0901-422.10-06	SPECIAL PAYS	336,451.12	(443.25)	672.03	336,679.90	
101-0901-422.10-07	FLSA	102,130.95	(2,758.47)		99,372.48	
101-0901-422.10-08	SICK LEAVE BUY BACK/RETIRE	184,877.06	-		184,877.06	
101-0901-422.10-09	PERMANENT PART TIME	653.08	(653.08)		-	
101-0901-422.10-11	WORKING OUT OF CLASSIFICATION	319,754.38	(7,058.09)	4,878.32	317,574.61	
101-0901-422.10-12	CRITICAL DUTY DAYS	67,134.19	(17,675.79)	2,055.74	51,514.14	
101-0901-422.10-13	NEO-NATAL	41,463.75	(2,253.50)	250.00	39,460.25	
101-0901-422.10-14	FIRE PRO PAY	226,469.44	(1,315.39)	386.98	225,541.03	
101-0901-422.11-01	FICA - REGULAR	15,793.38	(831.21)	177.00	15,139.17	
101-0901-422.11-02	FICA - FIRE	162,080.42	(8,425.79)	2,058.09	155,712.72	
101-0901-422.11-04	PERF - REGULAR	16,267.34	(1,171.20)	198.98	15,295.12	
101-0901-422.11-05	PERF - FIRE	1,878,648.85	(111,997.26)	27,383.35	1,794,034.94	

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101-0901-422.11-07	UNEMPLOYMENT COMP	12,500.04	-		12,500.04	
101-0901-422.11-08	GROUP INSURANCE - HEALTH	2,008,863.54	-		2,008,863.54	
101-0901-422.11-09	GROUP INSURANCE - LIFE	21,648.20	-		21,648.20	
101-0901-422.11-10	CLOTHING ALLOWANCE	158,548.57	(1,221.80)	10,664.28	167,991.05	
101-0901-422.11-15	MEDICAL, SURGICAL, DENTAL	-	-	3,018.11	3,018.11	
101-0901-422.11-20	EDUCATION & TUITION REIMB	7,715.15	(304.60)		7,410.55	
101-0901-422.11-21	COMP TIME BUY BACK	26,708.56	-		26,708.56	
101-0901-422.11-24	CELL PHONE ALLOWANCE	8,450.00	-		8,450.00	
101-0901-422.11-25	FRINGE BENEFITS TAXES	-	-		-	
101-0901-422.11-99	OTHER FRINGE BENEFITS	66,630.00	-		66,630.00	
101-0901-422.21-01	OFFICIAL RECORDS	-	-		-	
101-0901-422.21-02	PRINT SHOP	12,589.02	-		12,589.02	
101-0901-422.21-03	CENTRAL STORES - OFFICE	743.00	-		743.00	
101-0901-422.21-04	OTHER - OFFICE SUPPLIES	10,147.76	(624.74)	1,035.32	10,558.34	
101-0901-422.21-05	SMALL OFFICE EQUIPMENT	598.88	-		598.88	
101-0901-422.22-01	CENTRAL SERVICE GASOLINE	-	-		-	
101-0901-422.22-11	GARAGE AND MOTOR	-	-		-	
101-0901-422.22-15	OTHER - CLEANING SUPPLIES	-	-		-	
101-0901-422.22-20	C.S. - MEDICAL/SAFETY	-	-		-	
101-0901-422.22-21	C.S. - CLEANING SUPPLIES	28,176.74	-		28,176.74	
101-0901-422.22-22	OTHER - MEDICAL/SAFETY	3,779.32	(3,779.32)		-	
101-0901-422.22-24	OTHER OPERATING SUPPLIES	113,916.37	(369.38)	1,923.25	115,470.24	
101-0901-422.22-29	STATION ALLOWANCE	25,540.26	(427.98)	2,401.90	27,514.18	
101-0901-422.22-99	GAS OTHER	-	-		-	
101-0901-422.23-01	BUILDING MATERIALS	8,750.17	(34.94)	855.37	9,570.60	
101-0901-422.23-10	REPAIR PARTS	351.00	(210.11)		140.89	
101-0901-422.23-20	SMALL TOOLS & EQUIPMENT	12,228.06	(1,255.95)	91.00	11,063.11	
101-0901-422.23-99	OTHER REPAIR & MAINT. SUP	-	-		-	
101-0901-422.31-01	LEGAL SERVICES	70,567.71	(4,964.66)	1,353.20	66,956.25	
101-0901-422.31-06	OTHER PROFESSIONAL SVCS	84,466.36	(2,894.62)	2,148.00	83,719.74	
101-0901-422.31-39	COLLECTION EXPENSES	-	-		-	
101-0901-422.31-71	CENTRAL STORES ALLOCATION	29,572.80	-		29,572.80	
101-0901-422.31-72	GIS ALLOCATION	10,811.28	-		10,811.28	
101-0901-422.31-73	PRINT SHOP ALLOCATION	-	-		-	
101-0901-422.32-01	FREIGHT	-	-		-	
101-0901-422.32-02	POSTAGE	2,666.62	(986.44)	865.01	2,545.19	
101-0901-422.32-03	TRAVEL	(47.55)	-		(47.55)	
101-0901-422.32-04	TELEPHONE & TELEGRAPH	-	-		-	
101-0901-422.32-05	OTHER COMM/TRANS	-	-		-	
101-0901-422.32-21	TRAVEL - MILEAGE	-	-		-	
101-0901-422.32-22	TRAVEL - AIRFARE	3,752.47	-		3,752.47	
101-0901-422.32-23	TRAVEL - HOTEL	16,332.78	(114.99)	365.90	16,583.69	
101-0901-422.32-24	TRAVEL - MEALS	4,602.12	(28.34)	109.61	4,683.39	
101-0901-422.32-25	TRAVEL - OTHER	2,116.84	-	119.50	2,236.34	
101-0901-422.33-01	OTHER THAN OFFICE SUPPLY	289.81	-		289.81	
101-0901-422.33-02	PUBLICATION LEGAL NOTICE	-	-		-	
101-0901-422.34-02	LIABILITY INSURANCE	-	-		-	
101-0901-422.35-01	ELECTRIC	126,836.02	-		126,836.02	
101-0901-422.35-02	GAS	59,599.69	-		59,599.69	
101-0901-422.35-03	HEAT	-	-		-	
101-0901-422.35-04	WATER	27,423.17	(3,434.10)	3,049.68	27,038.75	
101-0901-422.35-05	SEWAGE	-	-		-	
101-0901-422.36-01	BUILDINGS	134,774.35	(5,831.95)	7,646.45	136,588.85	
101-0901-422.36-02	OFFICE EQUIPMENT	3,483.00	(125.00)		3,358.00	
101-0901-422.36-03	AUTOMOTIVE EQUIPMENT	396,059.89	(90.00)		395,969.89	
101-0901-422.36-04	COMPUTER EQUIPMENT	105,263.47	-		105,263.47	
101-0901-422.36-05	OTHER EQUIPMENT	9,944.00	-		9,944.00	
101-0901-422.36-06	RADIO EQUIPMENT	42,996.40	-		42,996.40	
101-0901-422.36-07	STATION MAINTENANCE	80,716.50	(8,705.20)	4,110.00	76,121.30	
101-0901-422.39-01	REFUNDS, AWARDS, INDEMNITIES	1,535.22	-		1,535.22	
101-0901-422.39-10	SUBSCRIPTIONS	1,685.50	-		1,685.50	
101-0901-422.39-11	DUES/MEMBERSHIPS	1,593.00	-		1,593.00	
101-0901-422.39-39	BANK CREDIT CARD CHARGES	9,975.45	-		9,975.45	
101-0901-422.39-70	EDUCATION & TRAINING	58,313.83	(1,705.48)	4,744.90	61,353.25	
101-0901-422.39-87	BOARD UPS	1,575.00	-		1,575.00	
101-0901-422.39-89	MISC CHARGES & SERVICES	101.90	-		101.90	
101-0901-422-39-90	FIRE PENSION EXPENSE	-	-	6,378,358.73	6,378,358.73	23,430,816.25
Human Rights						
101-1008-415.10-01	REGULAR SALARIES	197,928.31	(9,789.44)	2,976.32	191,115.19	
101-1008-415.10-09	PERMANENT PART TIME	17,785.90	(556.42)	164.82	17,394.30	
101-1008-415.11-01	FICA - REGULAR	16,006.67	(760.84)	230.38	15,476.21	
101-1008-415.11-04	PERF - REGULAR	22,168.02	(1,096.43)	333.34	21,404.93	
101-1008-415.11-07	UNEMPLOYMENT COMP	522.96	-		522.96	
101-1008-415.11-08	GROUP INSURANCE - HEALTH	37,921.92	-		37,921.92	
101-1008-415.11-09	GROUP INSURANCE - LIFE	480.00	-		480.00	
101-1008-415.21-02	PRINT SHOP	657.24	-		657.24	
101-1008-415.21-03	CENTRAL STORES - OFFICE	297.28	-		297.28	
101-1008-415.31-06	OTHER PROFESSIONAL SVCS	1,561.00	-		1,561.00	
101-1008-415.31-71	CENTRAL STORES ALLOCATION	302.16	-		302.16	
101-1008-415.32-02	POSTAGE / FREIGHT	6,569.65	-		6,569.65	
101-1008-415.32-05	OTHER COMM/TRANS	509.16	-		509.16	
101-1008-415.34-02	LIABILITY INSURANCE	1,704.00	-		1,704.00	
101-1008-415.36-01	BUILDINGS	8,744.50	(71.50)	7.50	8,680.50	
101-1008-415.36-02	OFFICE EQUIPMENT	1,151.07	-	12.19	1,163.26	
101-1008-415.36-04	COMPUTER EQUIPMENT	3,143.64	-		3,143.64	
101-1008-415.37-03	OFFICE SPACE	43,235.14	-		43,235.14	
101-1008-415.39-10	SUBSCRIPTIONS	176.80	-		176.80	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
101-1008-415.39-11	DUES & MEMBERSHIPS	50.00	-		50.00	
101-1008-415.39-89	MISC CHARGES & SERVICES	420.00	-		420.00	
101-1008-415.43-08	COMPUTER EQUIP. & NETWORK	10,407.30	(10,242.00)		165.30	352,950.64
Code Enforcement/Animal Control						
101-1205-349.09-00	DEMOLITION AND BOARDING	876.00	-		876.00	876.00
Other						
101-1500-415-39.89	HALL OF FAME ADJUSTMENT (OPERATING TRANS OUT)	-	0.00	66,639.29	66,639.29	66,639.29
TOTAL GENERAL FUND		**0.00**	**(0.00)**	**(0.00)**	**0.00**	**(0.00)**
FUND 102 - RAINY DAY FUND - COMPLETED 3/18/16						
102-0000-101.00-00	CASH	1,760,578.02	-	-	1,760,578.02	
102-0000-103.00-00	INVESTMENTS	6,918,304.00	-	-	6,918,304.00	
102-0000-116.00-00	INTEREST REC -INVESTMENTS	13,224.99	-	591.54	13,816.53	8,692,698.55
102-0000-271.00-00	**FUND BALANCE**	**(8,642,187.95)**	**(380.02)**	**-**	**(8,642,567.97)**	**(8,642,567.97)**
102-0000-361.00-00	INTEREST ON INVESTMENTS	(49,919.06)	380.02	(591.54)	(50,130.58)	(50,130.58)
TOTAL RAINY DAY FUND		**0.00**	**0.00**	**-**	**0.00**	**0.00**
FUND 103 - EXCESS LEVY - COMPLETED 3/18/16						
103-0000-101.00-00	CASH	742.42	-	-	742.42	
103-0000-103.00-00	INVESTMENTS	2,917.38	-	-	2,917.38	
103-0000-116.00-00	INTEREST REC -INVESTMENTS	5.58	-	0.25	5.83	3,665.63
103-0000-271.00-00	**FUND BALANCE**	**(3,647.54)**	**-**	**-**	**(3,647.54)**	**(3,647.54)**
103-0000-361.00-00	INTEREST ON INVESTMENTS	(17.84)	-	(0.25)	(18.09)	(18.09)
TOTAL EXCESS LEVY		**0.00**	**-**	**-**	**0.00**	**0.00**
FUND 201 - PARKS & RECREATION - COMPLETED 3/18/16						
201-0000-101.00-00	CASH	784,448.75	-		784,448.75	
201-0000-101.01-00	PETTY CASH	9,521.11	-		9,521.11	
201-0000-103.00-00	INVESTMENTS	3,119,955.37	-		3,119,955.37	
201-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	3,420.67	3,420.67	
201-0000-116.00-00	INTEREST REC -INVESTMENTS	5,964.09	-	190.23	6,154.32	
201-0000-130.00-00	INTERFUND RECEIVABLE	-	-	9,056.70	9,056.70	
201-0000-142.00-00	INVENTORY-GOLF PROSHOP	43,813.42	-	(9,207.53)	34,605.89	
201-0000-144.00-00	CONCESSION INVENTORY	8,571.66	-	2,019.48	10,591.14	3,977,753.95
201-0000-202.00-00	ACCOUNTS PAYABLE	(29.08)	-	(68,478.74)	(68,507.82)	
201-0000-202.65-00	PNC PCARD PAYABLE	(3,196.62)	-		(3,196.62)	
201-0000-204.00-00	DUE TO OTHER FUNDS	-	-	(6,505.56)	(6,505.56)	
201-0000-205.00-00	REFUNDABLE DEPOSITS	(1,361.09)	-		(1,361.09)	
201-0000-227.10-00	PAYROLL ACCRUAL	-	-	(76,869.67)	(76,869.67)	
201-0000-227.20-20	STATE SALES TAXES	(830.34)	-		(830.34)	(157,271.10)
201-0000-243.00-00	ENCUMBRANCES	70,755.15	-		70,755.15	
201-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(70,755.15)	-		(70,755.15)	
201-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(4,480,237.80)	-		(4,480,237.80)	
201-0000-271.00-00	**FUND BALANCE**	**932,189.94**	**264,901.91**		**1,197,091.85**	**(3,283,145.95)**
201-0000-311.00-00	GENERAL PROPERTY TAX	(7,487,554.34)	7,102.74		(7,480,451.60)	
201-0000-312.02-00	AUTO EXCISE	(514,154.44)	-		(514,154.44)	
201-0000-312.03-00	COMMERCIAL VEHICLE TAX	(152,069.98)	-		(152,069.98)	
201-0000-338.00-00	PILOT TRANSFERS IN	(884,835.48)	-		(884,835.48)	
201-0000-360.00-00	MISCELLANEOUS REVENUE	(10,235.84)	-		(10,235.84)	
201-0000-360.51-00	INSURANCE REIMBURSEMENT	(7,675.75)	-		(7,675.75)	
201-0000-361.00-00	INTEREST ON INVESTMENTS	(8,546.81)	101.35	(190.23)	(8,635.69)	
201-0000-380.10-99	MISC. REIMBURSEMENTS	(30,144.31)	-		(30,144.31)	
201-0000-391.01-00	SALE OF FIXED ASSETS	(1,104.00)	-		(1,104.00)	
201-1100-354.00-00	ORDINANCE VIOLATION	25.00	-		25.00	
201-1100-360.00-00	MISCELLANEOUS REVENUE	(234.11)	55.20	(200.00)	(378.91)	
201-1100-362.03-01	PICNIC RENTALS	(3,245.21)	-		(3,245.21)	
201-1100-362.03-02	PINHOOK PAVILION	(10,275.00)	-		(10,275.00)	
201-1100-362.03-03	PICNIC SHELTER	(20,663.00)	120.00		(20,543.00)	
201-1101-347.01-40	LEASE OF STADIUM	(75,000.00)	-		(75,000.00)	
201-1101-347.01-71	SITE MOWING	(158,494.31)	-		(158,494.31)	
201-1101-360.00-00	MISCELLANEOUS REVENUE	(68,941.26)	-		(68,941.26)	
201-1102-347.01-19	SEASON PASS SALES	(160,697.34)	-		(160,697.34)	
201-1102-347.01-20	GOLF COURSE GREEN FEES	(428,135.90)	-	(40.00)	(428,175.90)	
201-1102-347.01-22	GOLF CART RENTALS	(417,256.36)	-	(118.42)	(417,374.78)	
201-1102-347.01-23	PRO SHOP RETAIL SALES	(133,027.76)	-	(58.42)	(133,086.18)	
201-1102-347.01-25	DRIVING RANGE	(15,247.00)	-		(15,247.00)	
201-1102-347.01-26	GIFT CERTIFICATES	(3,193.68)	-	(648.00)	(3,841.68)	
201-1102-347.01-35	FOOD SALES	(64,032.02)	-		(64,032.02)	
201-1102-347.01-37	NON-ALCOHOLIC BEVERAGES	(40,969.21)	-		(40,969.21)	
201-1102-347.01-38	ALCOHOLIC BEVERAGE SALES	(95,315.73)	-		(95,315.73)	
201-1102-347.01-39	GOLF OUTINGS	(2,846.02)	-		(2,846.02)	
201-1102-347.99-00	CASH OVER/SHORT	(144.95)	-		(144.95)	
201-1102-360.00-00	MISCELLANEOUS REVENUE	(9,056.12)	3.27	3,550.00	(5,502.85)	
201-1102-392.00-00	INTERFUND TRANSFER IN	-	-	(3,550.00)	(3,550.00)	
201-1103-347.01-10	SWIMMING POOL	(35,833.15)	-		(35,833.15)	
201-1103-347.01-35	FOOD SALES	(2,342.84)	100.61	(46.64)	(2,288.87)	
201-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	(3,633.70)	144.79	(137.79)	(3,626.70)	
201-1103-347.01-50	EAST RACEWAY	(43,005.00)	-		(43,005.00)	
201-1103-347.01-60	ICE SKATING	(34,801.00)	1,878.00	(1,726.00)	(34,649.00)	
201-1103-347.01-62	SKATE RENTAL\SHARP\LOCKERS	(8,004.85)	379.20	(410.40)	(8,036.05)	
201-1103-347.01-90	RECREATION	(7,969.00)	-		(7,969.00)	
201-1103-347.99-00	CASH OVER/SHORT	(336.06)	(1.00)	(35.00)	(372.06)	
201-1103-360.00-00	MISCELLANEOUS REVENUE	(855.00)	-		(855.00)	
201-1108-380.10-99	MISC. REIMBURSEMENTS	(92,089.30)	-	(9,056.70)	(101,146.00)	
201-0000-393.00-00	EQUIPMENT LEASES	-	-	(34,130.07)	(34,130.07)	(11,068,854.34)

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
Park Administration						
201-1100-452.10-01	REGULAR	405,519.70	(18,857.81)	5,908.86	392,570.75	
201-1100-452.10-02	HOURLY	70,722.06	(3,356.29)	1,059.11	68,424.88	
201-1100-452.10-03	PART-TIME STAFF	70,057.16	(2,688.19)	966.14	68,335.11	
201-1100-452.10-04	OVERTIME	13,147.85	(1,650.17)		11,497.68	
201-1100-452.10-09	PERMANENT PART TIME	5,130.50	-	88.13	5,218.63	
201-1100-452.10-11	PARK BOARD STIPEND	900.00	-		900.00	
201-1100-452.11-01	FICA - REGULAR	41,785.47	(1,937.74)	591.94	40,439.67	
201-1100-452.11-04	PERF - REGULAR	54,805.04	(2,654.66)	780.41	52,930.79	
201-1100-452.11-07	UNEMPLOYMENT COMP	1,394.52	-		1,394.52	
201-1100-452.11-08	GROUP INSURANCE - HEALTH	106,885.95	-		106,885.95	
201-1100-452.11-09	GROUP INSURANCE - LIFE	1,195.00	-		1,195.00	
201-1100-452.11-24	CELL PHONE ALLOWANCE	1,320.00	-		1,320.00	
201-1100-452.21-02	STATIONERY & PRINTING	2,381.86	-		2,381.86	
201-1100-452.21-03	CENTRAL STORES - OFFICE	2,246.89	-		2,246.89	
201-1100-452.21-04	OTHER -OFFICE SUPPLIES	8,566.95	(662.36)	94.21	7,998.80	
201-1100-452.21-05	SMALL OFFICE EQUIPMENT	600.00	-		600.00	
201-1100-452.22-05	UNIFORMS	1,365.90	-		1,365.90	
201-1100-452.22-24	OPERATION/MAINT. SUPPLIES	12,077.49	(298.75)		11,778.74	
201-1100-452.23-01	BUILDING MATERIALS	5,670.00	(5,670.00)		-	
201-1100-452.23-20	SMALL TOOLS & EQUIPMENT	5,961.40	-		5,961.40	
201-1100-452.31-01	LEGAL	25,861.56	-		25,861.56	
201-1100-452.31-06	OTHER PROFESSIONAL SVCS	3,154.50	(1,028.50)		2,126.00	
201-1100-452.31-70	ADM FEE ALLOCATION	44,615.64	-		44,615.64	
201-1100-452.31-71	CENTRAL STORES ALLOCATION	2,475.72	-		2,475.72	
201-1100-452.31-72	GIS ALLOCATION	10,811.28	-		10,811.28	
201-1100-452.32-02	POSTAGE	5,083.89	(661.85)	458.01	4,880.05	
201-1100-452.32-22	TRAVEL - AIRFARE	388.54	-		388.54	
201-1100-452.32-23	TRAVEL - HOTEL	1,391.74	-		1,391.74	
201-1100-452.32-24	TRAVEL - MEALS	333.52	-		333.52	
201-1100-452.32-25	TRAVEL - OTHER	2,083.54	-		2,083.54	
201-1100-452.33-03	PROMOTIONAL - PARK DEPT.	400.00	-		400.00	
201-1100-452.36-04	COMPUTER EQUIPMENT	34,187.40	-		34,187.40	
201-1100-452.39-01	REFUNDS, AWARDS, INDEMNITIES	2,234.00	-		2,234.00	
201-1100-452.39-10	SUBSCRIPTIONS-REC	1,313.00	-		1,313.00	
201-1100-452.39-11	DUES	360.00	-		360.00	
201-1100-452.39-70	EDUCATION & TRAINING	1,305.42	-		1,305.42	
201-1100-452.39-89	CONTRACT SERVICES/CHARGES	33,770.27	(15.00)	428.50	34,183.77	952,397.75
Park Maintenance						
201-1101-452.10-01	REGULAR	479,017.99	(23,332.13)	7,584.67	463,270.53	
201-1101-452.10-02	HOURLY	1,386,057.15	(66,445.18)	20,222.00	1,339,833.97	
201-1101-452.10-03	PART-TIME STAFF	272,703.71	(6,562.54)	993.17	267,134.34	
201-1101-452.10-04	OVERTIME	64,066.81	(1,752.68)	1,317.40	63,631.53	
201-1101-452.10-09	PERMANENT PART TIME	102,084.65	(592.34)	1,308.19	102,800.50	
201-1101-452.10-14	PRODUCTIVITY BONUS	8,875.00	(1,625.00)		7,250.00	
201-1101-452.11-01	FICA - REGULAR	173,590.04	(7,317.44)	2,285.17	168,557.77	
201-1101-452.11-04	PERF - REGULAR	214,567.96	(10,251.36)	3,262.24	207,578.84	
201-1101-452.11-07	UNEMPLOYMENT COMP	5,908.56	-		5,908.56	
201-1101-452.11-08	GROUP INSURANCE - HEALTH	484,292.95	-		484,292.95	
201-1101-452.11-09	GROUP INSURANCE - LIFE	5,110.00	-		5,110.00	
201-1101-452.11-10	CLOTHING\SHOE ALLOWANCE	7,809.12	(126.00)	222.94	7,906.06	
201-1101-452.11-11	TOOL ALLOWANCE	3,963.91	(317.95)		3,645.96	
201-1101-452.11-24	CELL PHONE ALLOWANCE	2,985.00	-		2,985.00	
201-1101-452.11-99	OTHER FRINGE BENEFITS	1,804.60	-		1,804.60	
201-1101-452.21-02	STATIONERY & PRINTING	1,320.89	-		1,320.89	
201-1101-452.21-03	CENTRAL STORES - OFFICE	29.26	-		29.26	
201-1101-452.21-04	OTHER -OFFICE SUPPLIES	3,603.85	-		3,603.85	
201-1101-452.22-01	CENTRAL SERVICE GASOLINE	145,158.44	-		145,158.44	
201-1101-452.22-15	OTHER - CLEANING SUPPLIES	229.20	-		229.20	
201-1101-452.22-20	C.S.- MEDICAL/SAFETY	124.24	-		124.24	
201-1101-452.22-24	OPERATION/MAINT. SUPPLIES	92,410.67	(327.21)	850.00	92,933.46	
201-1101-452.22-25	PLANTS CHEM. SEED & FERT.	10,104.19	(1,990.00)		8,114.19	
201-1101-452.22-99	GAS OTHER	206.99	(51.11)		155.88	
201-1101-452.23-01	BUILDING MATERIALS	32,743.37	(285.00)	2,316.64	34,775.01	
201-1101-452.23-10	REPAIR PARTS	37,680.19	(640.17)		37,040.02	
201-1101-452.23-20	SMALL TOOLS & EQUIPMENT	12,247.58	(1,506.34)		10,741.24	
201-1101-452.23-99	REPAIR & MAINT. MATERIALS	60,423.51	(1,460.41)	2,108.87	61,071.97	
201-1101-452.31-06	OTHER PROFESSIONAL SVCS	1,807.50	-		1,807.50	
201-1101-452.31-70	ADM FEE ALLOCATION	143,784.36	-		143,784.36	
201-1101-452.31-71	CENTRAL STORES ALLOCATION	13,597.32	-		13,597.32	
201-1101-452.32-02	POSTAGE	2,370.39	-	117.00	2,487.39	
201-1101-452.32-04	TELEPHONE	33,560.78	(615.46)	1,664.50	34,609.82	
201-1101-452.32-05	OTHER COMM/TRANS	15,463.28	(37.02)		15,426.26	
201-1101-452.32-23	TRAVEL - HOTEL	239.40	-		239.40	
201-1101-452.32-24	TRAVEL - MEALS	30.70	-		30.70	
201-1101-452.35-01	ELECTRIC	306,973.79	-		306,973.79	
201-1101-452.35-02	GAS	78,924.37	-	279.97	79,204.34	
201-1101-452.35-03	TRASH REMOVAL	3,433.70	-		3,433.70	
201-1101-452.35-04	WATER	56,952.90	(3,075.98)	6,254.72	60,131.64	
201-1101-452.36-01	BUILDINGS	5,187.98	-		5,187.98	
201-1101-452.36-02	OFFICE EQUIPMENT	8,077.77	(176.71)	205.43	8,106.49	
201-1101-452.36-03	AUTOMOTIVE EQUIPMENT	216,732.52	-		216,732.52	
201-1101-452.36-06	RADIO MAINTENANCE	2,582.26	-		2,582.26	
201-1101-452.36-10	EXTERMINATING	3,523.00	(137.00)	252.00	3,638.00	
201-1101-452.37-11	CAPITAL LEASE PRINCIPAL	292,172.38	-		292,172.38	
201-1101-452.37-12	CAPITAL LEASE INTEREST	7,685.78	-		7,685.78	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
201-1101-452.39-10	SUBSCRIPTIONS-REC	125.00	-		125.00	
201-1101-452.39-70	EDUCATION & TRAINING	3,543.80	-		3,543.80	
201-1101-452.39-89	CONTRACT SERVICES/CHARGES	215,634.84	(4,283.63)	48,057.40	259,408.61	4,987,917.30
Golf Courses						
201-1102-452.10-01	REGULAR	242,140.83	(10,175.24)	2,399.98	234,365.57	
201-1102-452.10-02	HOURLY	120,790.15	(5,775.92)	1,828.42	116,842.65	
201-1102-452.10-03	PART-TIME STAFF	85,644.33	(1,346.00)	40.47	84,338.80	
201-1102-452.10-04	OVERTIME	22,783.53	(118.45)	20.05	22,685.13	
201-1102-452.10-09	PERMANENT PART TIME	185,102.70	0.00	349.89	185,452.59	
201-1102-452.11-01	FICA - REGULAR	49,305.72	(1,250.45)	330.71	48,385.98	
201-1102-452.11-04	PERF - REGULAR	42,380.99	(1,789.06)	475.83	41,067.76	
201-1102-452.11-07	UNEMPLOYMENT COMP	1,715.04	-		1,715.04	
201-1102-452.11-08	GROUP INSURANCE - HEALTH	90,174.83	-		90,174.83	
201-1102-452.11-09	GROUP INSURANCE - LIFE	895.00	-		895.00	
201-1102-452.11-10	CLOTHING\SHOE ALLOWANCE	244.05	-		244.05	
201-1102-452.11-11	TOOL ALLOWANCE	641.32	-		641.32	
201-1102-452.11-24	CELL PHONE ALLOWANCE	660.00	-		660.00	
201-1102-452.11-99	OTHER FRINGE BENEFITS	400.00	-		400.00	
201-1102-452.21-02	STATIONERY & PRINTING	705.48	-		705.48	
201-1102-452.21-04	OTHER -OFFICE SUPPLIES	1,506.08	-		1,506.08	
201-1102-452.21-05	SMALL OFFICE EQUIPMENT	1,750.00	-		1,750.00	
201-1102-452.22-01	CENTRAL SERVICE GASOLINE	2,178.19	-		2,178.19	
201-1102-452.22-03	OIL	898.93	-		898.93	
201-1102-452.22-24	OPERATION/MAINT. SUPPLIES	18,970.29	-		18,970.29	
201-1102-452.22-25	PLANTS CHEM. SEED & FERT.	111,305.84	-		111,305.84	
201-1102-452.22-29	INVENTORY "FOR SALE"	144,838.04	(547.16)	2,963.36	147,254.24	
201-1102-452.22-30	CONCESSIONS INVENTORY	113,376.95	-	129.70	113,506.65	
201-1102-452.22-99	GAS OTHER	26,347.00	-		26,347.00	
201-1102-452.23-10	REPAIR PARTS	42,572.54	-		42,572.54	
201-1102-452.23-99	REPAIR & MAINT. MATERIALS	4,576.72	-		4,576.72	
201-1102-452.31-06	OTHER PROFESSIONAL SVCS	1,115.00	-		1,115.00	
201-1102-452.31-70	ADM FEE ALLOCATION	45,434.64	-		45,434.64	
201-1102-452.31-71	CENTRAL STORES ALLOCATION	1,306.08	-		1,306.08	
201-1102-452.32-04	TELEPHONE	8,160.00	-		8,160.00	
201-1102-452.32-05	OTHER COMM/TRANS	4,624.50	-		4,624.50	
201-1102-452.33-02	PUBLICATION LEGAL NOTICE	46.64	-		46.64	
201-1102-452.35-01	ELECTRIC	47,057.99	-		47,057.99	
201-1102-452.35-02	GAS	23,071.90	-		23,071.90	
201-1102-452.35-03	TRASH REMOVAL	4,999.96	-		4,999.96	
201-1102-452.35-04	WATER	150.00	-		150.00	
201-1102-452.36-03	AUTOMOTIVE EQUIPMENT	3,377.55	-		3,377.55	
201-1102-452.36-10	EXTERMINATING	1,982.00	(170.00)	58.00	1,870.00	
201-1102-452.39-10	SUBSCRIPTIONS-REC	(190.00)	-		(190.00)	
201-1102-452.39-39	BANK CREDIT CARD CHARGES	19,312.70	-		19,312.70	
201-1102-452.39-89	CONTRACT SERVICES/CHARGES	43,106.04	(934.64)	242.52	42,413.92	1,502,191.56
Recreation						
201-1103-452.10-01	REGULAR	1,048,717.26	(47,900.90)	16,428.40	1,017,244.76	
201-1103-452.10-03	PART-TIME STAFF	255,942.63	(8,596.17)	2,193.52	249,539.98	
201-1103-452.10-04	OVERTIME	561.43	(22.50)		538.93	
201-1103-452.10-05	TEMPORARY SERVICES	4,556.50	0.00		4,556.50	
201-1103-452.10-09	PERMANENT PART TIME	102,364.46	(3,160.80)	1,073.30	100,276.96	
201-1103-452.11-01	FICA - REGULAR	104,445.63	(4,365.46)	1,445.04	101,525.21	
201-1103-452.11-04	PERF - REGULAR	117,385.72	(5,343.09)	1,839.98	113,882.61	
201-1103-452.11-07	UNEMPLOYMENT COMP	3,699.00	-		3,699.00	
201-1103-452.11-08	GROUP INSURANCE - HEALTH	249,437.91	-		249,437.91	
201-1103-452.11-09	GROUP INSURANCE - LIFE	2,970.00	-		2,970.00	
201-1103-452.11-24	CELL PHONE ALLOWANCE	2,640.00	-		2,640.00	
201-1103-452.21-02	STATIONERY & PRINTING	1,131.09	-		1,131.09	
201-1103-452.21-03	CENTRAL STORES - OFFICE	481.49	-		481.49	
201-1103-452.21-04	OTHER -OFFICE SUPPLIES	113.80	-		113.80	
201-1103-452.21-05	SMALL OFFICE EQUIPMENT	1,750.00	-		1,750.00	
201-1103-452.22-05	UNIFORMS	3,063.51	-		3,063.51	
201-1103-452.22-20	C.S.- MEDICAL/SAFETY	1,599.48	-		1,599.48	
201-1103-452.22-22	OTHER - MEDICAL/SAFETY	1,412.29	-		1,412.29	
201-1103-452.22-23	RECREATION SUPPLIES	43,629.32	(3,102.71)	5,409.37	45,935.98	
201-1103-452.22-24	OPERATION/MAINT. SUPPLIES	11,343.00	(181.76)	77.25	11,238.49	
201-1103-452.22-30	CONCESSIONS INVENTORY	3,942.58	(989.90)	178.40	3,131.08	
201-1103-452.31-06	OTHER PROFESSIONAL SVCS	3,568.00	-		3,568.00	
201-1103-452.31-70	ADM FEE ALLOCATION	62,667.84	-		62,667.84	
201-1103-452.32-21	TRAVEL - MILEAGE	2,399.35	(132.16)		2,267.19	
201-1103-452.32-25	TRAVEL - OTHER	3.00	-		3.00	
201-1103-452.33-03	PROMOTIONAL - PARK DEPT.	18,782.23	-	775.00	19,557.23	
201-1103-452.39-01	REFUNDS, AWARDS, INDEMNITIES	56.00	-		56.00	
201-1103-452.39-10	SUBSCRIPTIONS-REC	1,806.00	-		1,806.00	
201-1103-452.39-39	BANK CREDIT CARD CHARGES	9,548.56	-		9,548.56	
201-1103-452.39-70	EDUCATION & TRAINING	600.15	-		600.15	
201-1103-452.39-89	CONTRACT SERVICES/CHARGES	65,588.71	(362.00)	588.35	65,815.06	
201-1103-452.39-99	MILEAGE REIMBURSEMENT	62.27	-		62.27	2,082,120.37
Zoo						
201-1104-452.10-02	HOURLY	42,813.84	(2,029.35)	642.56	41,427.05	
201-1104-452.10-04	OVERTIME	1,230.08	-		1,230.08	
201-1104-452.11-01	FICA - REGULAR	3,193.58	(143.56)	45.68	3,095.70	
201-1104-452.11-04	PERF - REGULAR	4,932.99	(227.29)	71.97	4,777.67	
201-1104-452.11-07	UNEMPLOYMENT COMP	109.56	-		109.56	
201-1104-452.11-08	GROUP INSURANCE - HEALTH	12,090.48	-		12,090.48	
201-1104-452.11-09	GROUP INSURANCE - LIFE	120.00	-		120.00	
201-1104-452.11-10	CLOTHING\SHOE ALLOWANCE	(92.01)	-		(92.01)	

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
201-1104-452.11-99	OTHER FRINGE BENEFITS	165.00	-		165.00	
201-1104-452.22-01	CENTRAL SERVICE GASOLINE	738.23	-		738.23	
201-1104-452.31-06	OTHER PROFESSIONAL SVCS	12,692.99	-		12,692.99	
201-1104-452.31-20	ZOOLOGICAL SOCIETY	734,490.78	-		734,490.78	
201-1104-452.36-03	AUTOMOTIVE EQUIPMENT	7,856.58	-		7,856.58	
201-1104-452.39-01	REFUNDS, AWARDS, INDEMNITIES	10.00	(10.00)		-	
201-1104-452.39-89	CONTRACT SERVICES/CHARGES	(368.75)	-		(368.75)	818,333.36
Greenhouse						
201-1106-452.23-99	REPAIR & MAINT. MATERIALS	85.50	-		85.50	
201-1106-452.31-70	ADM FEE ALLOCATION	1,622.64	-		1,622.64	
201-1106-452.32-05	OTHER COMM/TRANS	689.70	-		689.70	
201-1106-452.35-01	ELECTRIC	125.56	-		125.56	
201-1106-452.35-02	GAS	19,831.27	-		19,831.27	
201-1106-452.35-03	TRASH REMOVAL	2,205.99	-		2,205.99	
201-1106-452.39-89	CONTRACT SERVICES/CHARGES	20,177.00	-		20,177.00	44,737.66
Graffiti Removal						
201-1108-452.10-01	REGULAR	41,670.61	(1,975.56)	625.34	40,320.39	
201-1108-452.10-03	PART-TIME STAFF	4,141.24	(1,194.09)		2,947.15	
201-1108-452.10-09	PERMANENT PART TIME	22,153.76	-	533.62	22,687.38	
201-1108-452.11-01	FICA - REGULAR	4,919.28	(238.81)	87.44	4,767.91	
201-1108-452.11-04	PERF - REGULAR	4,667.17	(221.26)	70.04	4,515.95	
201-1108-452.11-07	UNEMPLOYMENT COMP	155.04	-		155.04	
201-1108-452.11-08	GROUP INSURANCE - HEALTH	12,090.48	-		12,090.48	
201-1108-452.11-09	GROUP INSURANCE - LIFE	120.00	-		120.00	
201-1108-452.22-24	OPERATION/MAINT. SUPPLIES	8,342.67	-	1,110.00	9,452.67	
201-1108-452.23-20	SMALL TOOLS & EQUIPMENT	949.72	-		949.72	
201-1108-452.31-70	ADM FEE ALLOCATION	3,096.12	-		3,096.12	
201-1108-452.32-04	TELEPHONE	1,348.15	(91.80)	142.16	1,398.51	
201-1108-452.43-03	COMPUTER LEASES	-	-	34,130.07	34,130.07	136,631.39
201-1100-452.22-24	INVENTORY ADJUSTMENTS	-	0.00	7,188.05	7,188.05	7,188.05
TOTAL PARKS & RECREATION		**0.00**	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**
FUND 202 - MOTOR VEHICLE HIGHWAY - COMPLETED 3/18/16						
202-0000-101.00-00	CASH	1,057,081.66	-		1,057,081.66	
202-0000-103.00-00	INVESTMENTS	4,153,870.04	-		4,153,870.04	
202-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	40,944.92	40,944.92	
202-0000-115.10-01	INTERGOVERNMENTAL	-	-	789,902.36	789,902.36	
202-0000-130.00-00	INTERFUND RECEIVABLE	-	-	69.28	69.28	
202-0000-115.85-00	A/R CURB LOAN PROGRAM	6,536.36	-		6,536.36	
202-0000-116.00-00	INTEREST REC -INVESTMENTS	7,940.51	-	391.28	8,331.79	6,056,736.41
202-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(184,357.31)	(184,357.31)	
202-0000-202.65-00	PNC PCARD PAYABLE	(78,500.00)	-		(78,500.00)	
202-0000-204.10-00	DUE TO OTHER FUNDS	-	-	(578.53)	(578.53)	
202-0000-227.10-00	ACCRUED PAYROLL	-	-	(46,619.35)	(46,619.35)	(310,055.19)
202-0000-243.00-00	ENCUMBRANCES	633,516.54	-		633,516.54	
202-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(633,516.54)	-		(633,516.54)	
202-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,019,493.26)	-		(3,019,493.26)	
202-0000-271.00-00	**FUND BALANCE**	**(862,431.22)**	**(177,507.02)**		**(1,039,938.24)**	**(4,059,431.50)**
202-0000-335.07-00	GASOLINE TAX DIST. M.V.H.	(3,679,370.83)	263,297.85	(279,365.22)	(3,695,438.20)	
202-0000-335.09-00	WHEEL TAX	(2,135,440.80)	486,720.45	(549,340.31)	(2,198,060.66)	
202-0000-361.00-00	INTEREST ON INVESTMENTS	(27,508.08)	177.73	(391.28)	(27,721.63)	
202-0000-391.01-00	SALE OF FIXED ASSETS	(13,528.60)	-		(13,528.60)	
202-0000-392.00-00	INTER-FUND OPER. TRANSFER	(3,703,000.00)	-		(3,703,000.00)	
202-0607-342.03-00	TRAFFIC SIGNAL MAINTENANCE	(255,528.53)	24,376.60		(231,151.93)	
202-0607-360.02-00	SALE OF SCRAP METAL	(5,714.12)	-		(5,714.12)	
202-0607-380.10-18	SALE OF SIGNS - MATERIALS	(31,735.60)	733.12	(1,084.45)	(32,086.93)	
202-0607-380.10-99	MISC. REIMBURSEMENTS	(5,155.14)	-	(1,126.58)	(6,281.72)	
202-0619-360.86-00	SEWER CONCRETE UTILITY CUT MAT	(38,966.66)	324.00		(38,642.66)	
202-0000-393.00-00	EQUIPMENT LEASES	-	-	(623,430.07)	(623,430.07)	(10,575,056.52)
202-0607-431.10-01	REGULAR	485,980.44	(30,229.09)	7,363.10	463,114.45	
202-0607-431.10-02	HOURLY	1,450,335.01	(72,829.72)	21,014.56	1,398,519.85	
202-0607-431.10-03	SEASONAL & INTERNS	40,668.32	(1,848.72)	579.20	39,398.80	
202-0607-431.10-04	OVERTIME PAY	249,973.80	(20,734.65)	4,094.89	233,334.04	
202-0607-431.10-08	OVERTIME - SPECIAL EVENTS	17,964.86	-		17,964.86	
202-0607-431.10-09	PERMANENT PART-TIME	70,860.99	(3,499.34)	871.58	68,233.23	
202-0607-431.10-13	CONTRACT ADDITIONAL PAYS	45,402.37	(5,481.30)	1,620.38	41,541.45	
202-0607-431.10-14	PRODUCTIVITY BONUS	9,356.09	(9,226.32)		129.77	
202-0607-431.11-01	FICA - REGULAR	177,377.34	(10,578.54)	2,617.69	169,416.49	
202-0607-431.11-04	PERF - REGULAR	252,368.21	(14,587.12)	3,818.42	241,599.51	
202-0607-431.11-07	UNEMPLOYMENT COMP	6,860.52	-		6,860.52	
202-0607-431.11-08	HEALTH INSURANCE	465,931.65	-		465,931.65	
202-0607-431.11-09	LIFE INSURANCE	5,467.90	-		5,467.90	
202-0607-431.11-11	SHOE ALLOWANCE	9,079.88	-		9,079.88	
202-0607-431.11-12	AUTO ALLOWANCE	727.50	-		727.50	
202-0607-431.11-24	CELL PHONE ALLOWANCE	5,138.25	-		5,138.25	
202-0607-431.11-99	OTHER FRINGE BENEFITS	3,014.36	-		3,014.36	
202-0607-431.21-02	PRINT SHOP	624.60	-		624.60	
202-0607-431.21-03	C.S.-OFFICE SUPPLIES	696.26	-		696.26	
202-0607-431.21-04	OTHER - OFFICE SUPPLIES	2,333.96	(324.17)		2,009.79	
202-0607-431.22-01	CENTRAL SERVICE GASOLINE	290,390.49	-		290,390.49	
202-0607-431.22-02	COMPRESSED GAS	4,302.01	(16.32)	352.10	4,637.79	
202-0607-431.22-05	UNIFORMS	12,915.65	(428.52)	447.72	12,934.85	
202-0607-431.22-06	COMPUTER SUPPLIES	2,362.21	(117.58)		2,244.63	
202-0607-431.22-21	C.S.-CLEANING SUPPLIES	1,613.28	-		1,613.28	
202-0607-431.22-22	OTHER-MEDICAL/SAFETY	2,294.59	-		2,294.59	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
202-0607-431.22-24	OTHER OPERATING SUPPLIES	3,765.48	(338.69)	46.74	3,473.53	
202-0607-431.22-30	TRAFFIC/SIGN/OTHER	112,881.97	(2,496.66)	18,844.57	129,229.88	
202-0607-431.22-40	SIGNALS/LIGHTS	144,404.11	(1,194.40)	15,893.94	159,103.65	
202-0607-431.23-01	BUILDING MATERIALS	1,726.39	-		1,726.39	
202-0607-431.23-02	STREET MATERIAL	906,552.48	(267,470.97)	48,083.97	687,165.48	
202-0607-431.23-03	CONCRETE SUPPLIES/REPAIRS	9,506.38	(205.00)		9,301.38	
202-0607-431.23-20	SMALL TOOLS & EQUIPMENT	77,547.14	(16,236.00)	3,091.29	64,402.43	
202-0607-431.23-24	OTHER OPERATING SUPPLIES	340.80	-		340.80	
202-0607-431.23-40	SALT	447,997.45	(56,221.04)	20,333.59	412,110.00	
202-0607-431.23-99	OTHER REPAIR & MAINT. SUP	929.93	-		929.93	
202-0607-431.31-01	LEGAL SERVICES	326.50	(326.50)		-	
202-0607-431.31-06	OTHER PROFESSIONAL SVCS	2,230.00	(93.68)		2,136.32	
202-0607-431.31-70	ADM FEE ALLOCATION	238,658.04	-		238,658.04	
202-0607-431.31-71	CENTRAL STORES ALLOCATION	2,933.88	-		2,933.88	
202-0607-431.32-04	TELEPHONE	6,240.00	(558.12)	178.31	5,860.19	
202-0607-431.32-21	TRAVEL - MILEAGE	184.58	-		184.58	
202-0607-431.32-23	TRAVEL - HOTEL	1,184.04	-		1,184.04	
202-0607-431.32-24	TRAVEL - MEALS	494.62	-		494.62	
202-0607-431.32-25	TRAVEL - OTHER	93.00	-		93.00	
202-0607-431.33-02	PUBLICATION LEGAL NOTICE	169.81	-		169.81	
202-0607-431.34-02	LIABILITY INSURANCE	292,320.00	-		292,320.00	
202-0607-431.35-01	ELECTRIC	19,702.39	-		19,702.39	
202-0607-431.35-02	GAS	16,691.79	-		16,691.79	
202-0607-431.35-04	WATER	7,250.20	(618.50)	578.53	7,210.23	
202-0607-431.36-01	BUILDING/STREET MAINTENANCE	211,943.39	(1,635.23)	8,139.02	218,447.18	
202-0607-431.36-02	OFFICE EQUIPMENT	2,321.28	(153.34)	132.65	2,300.59	
202-0607-431.36-03	AUTOMOTIVE EQUIPMENT	951,372.53	-		951,372.53	
202-0607-431.36-04	COMPUTER EQUIPMENT	9,038.04	-		9,038.04	
202-0607-431.36-05	OTHER EQUIPMENT	4,284.39	-	1,624.31	5,908.70	
202-0607-431.36-06	RADIO REPAIR	3,980.11	-		3,980.11	
202-0607-431.37-02	EQUIPMENT & CAPITAL LEASE	1,350.03	-		1,350.03	
202-0607-431.37-11	CAPITAL LEASE PRINCIPAL	357,769.38	-		357,769.38	
202-0607-431.37-12	CAPITAL LEASE INTEREST	19,933.82	-		19,933.82	
202-0607-431.39-10	SUBSCRIPTIONS	8,108.68	-		8,108.68	
202-0607-431.39-70	EDUCATION AND TRAINING	4,839.00	(100.00)		4,739.00	
202-0607-431.39-89	MISC. CHARGES AND SERVICE	1,260.46	(78.24)	17.74	1,199.96	
202-0607-431.43-01	FURNITURE AND FIXTURES	39,458.00	-	39,458.00	78,916.00	
202-0619-431.10-01	REGULAR	64,385.03	(3,206.33)	955.02	62,133.72	
202-0619-431.10-02	HOURLY	166,697.63	(6,536.61)	2,522.30	162,683.32	
202-0619-431.10-03	SEASONAL & INTERNS	17,435.00	-		17,435.00	
202-0619-431.10-04	OVERTIME PAY	9,325.04	(1,621.26)	252.35	7,956.13	
202-0619-431.10-13	CONTRACT ADDITIONAL PAYS	4,599.99	(422.78)	190.06	4,367.27	
202-0619-431.10-14	PRODUCTIVITY BONUS	1,000.00	(1,000.00)		-	
202-0619-431.11-01	FICA - REGULAR	19,022.20	(931.99)	280.79	18,371.00	
202-0619-431.11-04	PERF - REGULAR	26,892.93	(1,342.57)	439.01	25,989.37	
202-0619-431.11-07	UNEMPLOYMENT COMP	699.96	-		699.96	
202-0619-431.11-08	HEALTH INSURANCE	56,800.18	-		56,800.18	
202-0619-431.11-09	LIFE INSURANCE	563.75	-		563.75	
202-0619-431.11-11	SHOE ALLOWANCE	747.50	-		747.50	
202-0619-431.11-12	AUTO ALLOWANCE	7.50	-		7.50	
202-0619-431.11-24	CELL PHONE ALLOWANCE	562.75	-		562.75	
202-0619-431.11-99	OTHER FRINGE BENEFITS	400.00	-		400.00	
202-0619-431.22-05	UNIFORMS	1,207.40	(46.42)	39.02	1,200.00	
202-0619-431.23-03	CONCRETE SUPPLIES/REPAIRS	56,980.97	-	4,521.63	61,502.60	
202-0619-431.23-21	C.S.-SMALL TOOLS & EQUIP.	1,962.67	-		1,962.67	
202-0619-431.23-24	OTHER OPERATING SUPPLIES	2,920.45	-	46.66	2,967.11	
202-0619-431.31-06	OTHER PROFESSIONAL SVCS	565,242.35	(65,387.01)	23,106.05	522,961.39	
202-0619-431.31-70	ADM FEE ALLOCATION	32,791.80	-		32,791.80	
202-0619-431.32-02	POSTAGE	0.90	-		0.90	
202-0619-431.33-02	PUBLICATION LEGAL NOTICE	294.64	-		294.64	
202-0619-431.39-05	CURB & SIDEWALK REIMBURSE	76,573.00	-		76,573.00	
202-0619-431.43-03	EQUIPMENT & CAPITAL LEASE	-	-	623,430.07	623,430.07	8,887,806.80
	TOTAL MOTOR VEHICLE HIGHWAY	**0.00**	**0.00**	**-**	**0.00**	**-**
FUND 203 - RECREATION - NONREVERTING - COMPLETED 3/18/16						
203-0000-101.00-00	CASH	165,960.93	-		165,960.93	
203-0000-101.01-00	PETTY CASH	715.15	-		715.15	
203-0000-103.00-00	INVESTMENTS	654,964.32	-		654,964.32	
203-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	2,337.47	2,337.47	
203-0000-116.00-00	INTEREST REC -INVESTMENTS	1,252.03	-	56.60	1,308.63	
203-0000-130.00-00	INTERFUND RECEIVABLE	-	-	1,303.93	1,303.93	826,590.43
203-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(11,122.23)	(11,122.23)	
203-0000-202.65-00	PNC PCARD PAYABLE	(1,185.00)	-		(1,185.00)	
203-0000-227.10-00	PAYROLL ACCRUAL	-	-	(3,863.99)	(3,863.99)	(16,171.22)
203-0000-243.00-00	ENCUMBRANCES	11,550.04	-		11,550.04	
203-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(11,550.04)	-		(11,550.04)	
203-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(314,683.28)	-		(314,683.28)	
203-0000-271.00-00	**FUND BALANCE**	**(499,229.03)**	**11,323.67**		**(487,905.36)**	**(802,588.64)**
203-1103-347.01-35	FOOD SALES	(41,390.16)	-		(41,390.16)	
203-1103-347.01-37	NON-ALCOHOLIC BEVERAGES	(23,049.74)	-		(23,049.74)	
203-1103-347.01-90	RECREATION	(880,081.80)	6,343.51	(3,641.40)	(877,379.69)	
203-1103-347.99-00	CASH OVER/SHORT	(196.17)	50.00		(146.17)	
203-1103-360.00-00	MISCELLANEOUS REVENUE	(58,416.44)	8,092.28		(50,324.16)	
203-1103-361.00-00	INTEREST ON INVESTMENTS	(5,003.81)	35.54	(56.60)	(5,024.87)	(997,314.79)
203-1103-452.10-01	REGULAR	36,643.12	(1,729.97)	570.42	35,483.57	
203-1103-452.10-03	PART-TIME STAFF	124,182.96	(1,386.20)	225.50	123,022.26	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
203-1103-452.10-04	OVERTIME	224.35	0.00		224.35	
203-1103-452.10-05	TEMPORARY SERVICES	137,803.52	(4,104.25)	4,526.38	138,225.65	
203-1103-452.10-09	PERMANENT PART TIME	174,805.90	(8,183.04)	2,734.67	169,357.53	
203-1103-452.11-01	FICA - REGULAR	25,713.24	(870.87)	272.07	25,114.44	
203-1103-452.11-04	PERF - REGULAR	4,086.95	(193.76)	61.33	3,954.52	
203-1103-452.11-07	UNEMPLOYMENT COMP	1,309.58	-		1,309.58	
203-1103-452.11-08	GROUP INSURANCE - HEALTH	1,650.48	-		1,650.48	
203-1103-452.11-09	GROUP INSURANCE - LIFE	120.00	-		120.00	
203-1103-452.21-02	STATIONERY & PRINTING	19,595.30	-		19,595.30	
203-1103-452.21-05	SMALL OFFICE EQUIPMENT	4,294.24	-		4,294.24	
203-1103-452.22-05	UNIFORMS	461.50	-		461.50	
203-1103-452.22-23	RECREATION SUPPLIES	140,316.94	(7,574.93)	2,000.51	134,742.52	
203-1103-452.22-24	OPERATION/MAINT. SUPPLIES	7,643.02	(191.83)	665.50	8,116.69	
203-1103-452.22-29	INVENTORY "FOR SALE"	3,498.30	-		3,498.30	
203-1103-452.22-30	CONCESSIONS INVENTORY	65,986.10	(665.81)		65,320.29	
203-1103-452.23-99	REPAIR & MAINT. MATERIALS	115.38	-		115.38	
203-1103-452.31-70	ADM FEE ALLOCATION	44,003.25	-		44,003.25	
203-1103-452.32-02	POSTAGE	131.38	-		131.38	
203-1103-452.32-21	TRAVEL - MILEAGE	774.55	-		774.55	
203-1103-452.32-22	TRAVEL - AIRFARE	3,582.92	-		3,582.92	
203-1103-452.32-23	TRAVEL - HOTEL	5,794.35	-		5,794.35	
203-1103-452.32-24	TRAVEL - MEALS	2,269.02	-		2,269.02	
203-1103-452.32-25	TRAVEL - OTHER	421.14	-		421.14	
203-1103-452.33-03	PROMOTIONAL - PARK DEPT.	20,453.54	-	735.00	21,188.54	
203-1103-452.39-01	REFUNDS, AWARDS, INDEMNITIES	23,726.02	(62.00)		23,664.02	
203-1103-452.39-10	SUBSCRIPTIONS-REC	4,958.80	-		4,958.80	
203-1103-452.39-70	EDUCATION & TRAINING	6,830.26	-		6,830.26	
203-1103-452.39-89	CONTRACT SERVICES/CHARGES	135,396.89	(882.34)	3,194.84	137,709.39	
203-1103-452.50-02	INTER-FUND OPER. TRANSFERS	3,550.00	-		3,550.00	989,484.22
	TOTAL RECREATION - NONREVERTING	**(0.00)**	**(0.00)**	**-**	**(0.00)**	**-**
FUND 209 - STUDEBAKER/OLIVER REVERTING GRANTS - COMPLETED 3/18/16						
209-0000-101.00-00	CASH	224,262.52	-		224,262.52	
209-0000-103.00-00	INVESTMENTS	881,253.90	-		881,253.90	
209-0000-112.00-00	PROPERTY HELD FOR RESALE	3,551.00	-	(3,550.00)	1.00	
209-0000-115.02-01	ADVANCE FROM OTHER FUNDS	500,000.00	-		500,000.00	
209-0000-116.00-00	INTEREST REC -INVESTMENTS	1,684.60	-	74.92	1,759.52	1,607,276.94
209-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(23,231.83)	(23,231.83)	(23,231.83)
209-0000-243.00-00	ENCUMBRANCES	483,250.33	-		483,250.33	
209-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(483,250.33)	-		(483,250.33)	
209-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(4,278,254.13)	-		(4,278,254.13)	
209-0000-271.00-00	**FUND BALANCE**	**2,688,238.29**	**3,327.23**		**2,691,565.52**	**(1,586,688.61)**
209-0000-361.00-00	INTEREST ON INVESTMENTS	(6,309.15)	47.77	(74.92)	(6,336.30)	
209-1403-331.10-13	E.P.A. FUNDS	(108,596.70)	-		(108,596.70)	
209-1403-331.10-20	BROWNFIELD MATCHING GRANT	(20,000.00)	-		(20,000.00)	(134,933.00)
209-1403-460.31-06	OTHER PROF SERVICES	114,169.67	(3,375.00)	26,781.83	137,576.50	137,576.50
	TOTAL STUDEBAKER/OLIVER REVERTING GRANTS	**0.00**	**-**	**-**	**-**	**-**
FUND 210 - DEPT. COMMUNITY INVESTMENT STATE GRANTS - COMPLETED 3/23/16						
210-0000-101.00-00	CASH	157,121.04	-		157,121.04	
210-0000-103.00-00	INVESTMENTS	3,228.92	-		3,228.92	
210-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	1,633,936.77	1,633,936.77	
210-0000-115.87-01	LOAN RECEIVABLE	423,820.93	-	(44,806.23)	379,014.70	
210-0000-116.00-00	INTEREST REC -INVESTMENTS	6.17	-	5.86	12.03	2,173,313.46
210-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(1,462,492.05)	(1,462,492.05)	(1,462,492.05)
210-0000-243.00-00	ENCUMBRANCES	1,863,485.50	-		1,863,485.50	
210-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,863,485.50)	-		(1,863,485.50)	
210-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(823,953.62)	-		(823,953.62)	
210-0000-271.00-00	**FUND BALANCE**	**70,699.87**	**12,185.67**		**82,885.54**	**(741,068.08)**
210-0000-361.00-00	INTEREST ON INVESTMENTS	(2,028.64)	14.33	(5.86)	(2,020.17)	
210-1041-361.01-08	BOSCH - INTEREST IDFA	(9,201.60)	-		(9,201.60)	
210-1041-399.02-02	BOSCH - PRINCIPAL INCOME	(44,806.23)	-	44,806.23	-	
210-1042-334.13-02	IDGF	(800,000.00)	-		(800,000.00)	
210-1060-334.10-00	ECON. DEVELOPMENT & ASSIST.	(156,299.34)	-	(1,633,936.77)	(1,790,236.11)	
210-1060-360.05-01	REIMBURSEMENT REVENUE	(748.50)	-		(748.50)	(2,602,206.38)
210-1041-460.38-01	PRINCIPAL	59,966.23	-		59,966.23	
210-1041-460.38-02	INTEREST	12,044.21	-		12,044.21	
210-1042-460.42-07	EQUIPMENT	800,000.00	-	858,470.00	1,658,470.00	
210-1060-460.39-82	DEMOLITION & CLEARANCE	310,150.56	(12,200.00)	604,022.05	901,972.61	2,632,453.05
	TOTAL DEPT. COMMUNITY INVESTMENT STATE GRANTS	**-**	**-**	**-**	**-**	**-**
FUND 211 - DCI OPERATING FUND - COMPLETED 3/18/16						
211-0000-101.00-00	CASH	227,319.14	-		227,319.14	
211-0000-103.00-00	INVESTMENTS	893,265.13	-		893,265.13	
211-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	29,644.00	29,644.00	
211-0000-116.00-00	INTEREST REC -INVESTMENTS	1,707.56	-	84.74	1,792.30	1,152,020.57
211-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(3,534.54)	(3,534.54)	
211-0000-204.10-00	DUE TO OTHER FUNDS	-	-	(1,170.00)	(1,170.00)	
211-0000-227.10-00	ACCRUED PAYROLL	-	-	(24,974.33)	(24,974.33)	(29,678.87)
211-0000-243.00-00	ENCUMBRANCES	39,612.21	-		39,612.21	
211-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(39,612.21)	-		(39,612.21)	
211-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(71,046.61)	-		(71,046.61)	
211-0000-271.00-00	**FUND BALANCE**	**(1,003,171.72)**	**78,091.66**		**(925,080.06)**	**(996,126.67)**
211-1001-331.10-00	COMM DEV. SERVICE GRANT	(257,933.22)	-		(257,933.22)	
211-1001-339.03-00	STAFF CONTRACTS	(258,381.14)	5,925.00	(29,644.00)	(282,100.14)	
211-1001-351.01-15	CREDIT REPORTS	(430.00)	-		(430.00)	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
211-1001-360.05-01	REIMBURSEMENT REVENUE	(2,480.51)	-		(2,480.51)	
211-1001-360.90-00	SETTLEMENT FEES	-	-		-	
211-1001-361.01-00	ECON DEV-INTEREST INCOME	(6,476.65)	49.56	(84.74)	(6,511.83)	
211-1001-392.00-00	INTER-FUND OPER. TRANSFER	(1,967,638.00)	-		(1,967,638.00)	(2,517,093.70)
211-1001-460.10-01	REGULAR	1,412,554.85	(68,573.05)	21,057.19	1,365,038.99	
211-1001-460.10-05	TEMPORARY SERVICES	1,883.00	(840.00)		1,043.00	
211-1001-460.11-01	FICA - REGULAR	105,676.70	(5,123.07)	1,558.73	102,112.36	
211-1001-460.11-04	PERF - REGULAR	158,205.21	(7,680.18)	2,358.41	152,883.44	
211-1001-460.11-07	UNEMPLOYMENT COMP	3,764.52	-		3,764.52	
211-1001-460.11-08	GROUP INSURANCE - HEALTH	277,669.75	-		277,669.75	
211-1001-460.11-09	GROUP INSURANCE - LIFE	2,760.00	-		2,760.00	
211-1001-460.11-12	CAR ALLOWANCE	7,450.00	-		7,450.00	
211-1001-460.11-22	PARKING ALLOWANCE	9,273.00	-		9,273.00	
211-1001-460.11-24	CELL PHONE ALLOWANCE	660.00	-		660.00	
211-1001-460.21-01	OFFICIAL RECORDS	1,335.50	(15.00)		1,320.50	
211-1001-460.21-02	PRINT SHOP	2,647.83	-		2,647.83	
211-1001-460.21-03	C.S. OTHER OFFICE SUPPLIES	2,056.04	-		2,056.04	
211-1001-460.21-04	MISCELLANEOUS OFFICE	18,839.19	(227.27)	188.94	18,800.86	
211-1001-460.22-01	CENTRAL SERVICE GASOLINE	1,179.97	-		1,179.97	
211-1001-460.31-06	OTHER PROF SERVICES	35,735.13	-	1,500.00	37,235.13	
211-1001-460.31-13	PROPERTY INSPECTIONS	-	-	1,170.00	1,170.00	
211-1001-460.31-19	CREDIT REPORT SERVICES	1,382.20	(54.00)	72.15	1,400.35	
211-1001-460.31-70	ADM FEE ALLOCATION	71,536.92	-		71,536.92	
211-1001-460.31-71	CENTRAL STORES ALLOCATION	1,267.08	-		1,267.08	
211-1001-460.31-72	GIS ALLOCATION	43,245.36	-		43,245.36	
211-1001-460.32-02	POSTAGE	8,794.15	(627.23)	324.95	8,491.87	
211-1001-460.32-04	TELEPHONE EXPENSE	7,540.27	-	62.14	7,602.41	
211-1001-460.32-21	TRAVEL - MILEAGE	1,493.44	-		1,493.44	
211-1001-460.32-22	TRAVEL - AIRFARE	2,417.00	-		2,417.00	
211-1001-460.32-23	TRAVEL - HOTEL	7,162.99	-		7,162.99	
211-1001-460.32-24	TRAVEL - MEALS	1,383.57	-		1,383.57	
211-1001-460.32-25	TRAVEL - OTHER	644.71	-		644.71	
211-1001-460.33-02	PUBLICATION LEGAL NOTICE	5,418.37	(406.00)	719.53	5,731.90	
211-1001-460.33-03	PROMOTIONAL	571.64	-		571.64	
211-1001-460.34-02	LIABILITY INSURANCE	213,048.00	-		213,048.00	
211-1001-460.36-02	OFFICE EQUIPMENT	3,680.59	-	294.64	3,975.23	
211-1001-460.36-03	AUTOMOTIVE EQUIPMENT	462.27	-		462.27	
211-1001-460.36-04	COMPUTER EQUIPMENT	10,609.92	(25.27)		10,584.65	
211-1001-460.36-06	SOFTWARE MAINTENANCE	7,824.70	-		7,824.70	
211-1001-460.39-10	SUBSCRIPTIONS & DUES	4,360.74	(495.15)	96.19	3,961.78	
211-1001-460.39-66	LOCAL MEETINGS	1,028.96	-		1,028.96	
211-1001-460.39-70	EDUCATION & TRAINING	8,614.45	-		8,614.45	
211-1001-460.39-89	MISC CHARGES & SERVICES	1,088.00	-	276.00	1,364.00	2,390,878.67
	TOTAL DCI OPERATING FUND	**0.00**	**(0.00)**	**(0.00)**	**0.00**	**-**
FUND 212 - DEPARTMENT OF COMMUNITY INVESTMENT - COMPLETED 3/18/16						
212-0000-101.00-00	CASH	111,541.04	-		111,541.04	
212-0000-101.01-00	PETTY CASH	500.00	-		500.00	
212-0000-103.00-00	INVESTMENTS	440,272.42	-		440,272.42	
212-0000-112.00-00	PROPERTY HELD FOR RESALE	3,155,452.00	-		3,155,452.00	
212-0000-115.87-00	LOAN RECEIVABLE	301,819.66	-	(54,712.44)	247,107.22	
212-0000-116.00-00	INTEREST REC -INVESTMENTS	841.62	-		841.62	3,955,714.30
212-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(290,031.01)	(290,031.01)	
212-0000-204.10-00	DUE TO OTHER FUNDS	-	-	(36,768.66)	(36,768.66)	
212-0000-207.05-00	ESCROWS-MISHAWAKA	(827.35)	-		(827.35)	
212-0000-207.31-10	ESCROWS ON LOANS	(1,164.26)	-		(1,164.26)	
212-0000-207.31-20	SUSPENSE	(49.17)	-		(49.17)	
212-0000-232.01-01	LOAN PAYABLE-MISHAWAKA	(1,828.53)	-		(1,828.53)	(330,668.98)
212-0000-243.00-00	ENCUMBRANCES	3,556,961.76	-		3,556,961.76	
212-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(3,556,961.76)	-		(3,556,961.76)	
212-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(27,582,464.53)	-		(27,582,464.53)	
212-0000-271.00-00	**FUND BALANCE**	**23,338,363.32**	**142,661.19**		**23,481,024.51**	**(4,101,440.02)**
212-0000-331.10-11	COMM DEV BLOCK GRANT FUNDS	(1,573,285.85)	-		(1,573,285.85)	
212-0000-331.10-12	EMERGENCY SHELTER GRANT	(174,965.08)	-		(174,965.08)	
212-0000-331.10-14	SHELTER PLUS CARE	(250,430.44)	-		(250,430.44)	
212-0000-351.31-10	LATE FEES	(503.73)	-		(503.73)	
212-0000-360.00-00	MISCELLANEOUS REVENUE	(138,934.49)	-		(138,934.49)	
212-0000-361.31-10	INTEREST INCOME	(1,251.77)	-		(1,251.77)	
212-0000-362.00-00	RENTAL OF PROPERTY	(7,387.00)	-		(7,387.00)	
212-0000-399.31-10	PRINCIPAL ON LOANS	(22,621.36)	183.93	22,538.44	101.01	
212-1013-331.10-15	NSP GRANTS	(340,034.01)	-		(340,034.01)	
212-1013-360.00-00	MISCELLANEOUS REVENUE	(165,571.15)	-		(165,571.15)	(2,652,262.51)
212-1001-460.38-01	PRINCIPAL	180,000.00	-		180,000.00	
212-1001-460.39-01	REFUNDS / AWARDS	24,984.77	-		24,984.77	
212-1001-460.39-30	GRANTS AND SUBSIDIES	2,691,029.49	(138,720.72)	326,799.67	2,879,108.44	
212-1035-460.81-12	CODE DEMOLITION PGRM NRSA	16,514.40	(4,124.40)		12,390.00	
212-1001-460-39-38	LOANS WRITTEN OFF/ADJ	-	-	32,174.00	32,174.00	3,128,657.21
	TOTAL DEPARTMENT OF COMMUNITY INVESTMENT	**(0.00)**	**(0.00)**	**-**	**0.00**	**-**
FUND 216 - POLICE STATE SEIZURES - COMPLETED 3/18/16						
216-0000-101.00-00	CASH	40,456.71	-		40,456.71	
216-0000-103.00-00	INVESTMENTS	158,977.23	-		158,977.23	
216-0000-115.00-00	ACCOUNTS RECEIVABLE	-		15,083.14	15,083.14	
216-0000-116.00-00	INTEREST REC -INVESTMENTS	303.90	-	13.65	317.55	214,834.63
216-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(24,120.71)	-		(24,120.71)	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
216-0000-271.00-00	**FUND BALANCE**	**(163,311.27)**	**(7.77)**		**(163,319.04)**	**(187,439.75)**
216-0000-337.10-00	DRUG & NARCOTICS	(14,314.08)	-	(15,083.14)	(29,397.22)	
216-0000-361.00-00	INTEREST ON INVESTMENTS	(1,107.78)	7.77	(13.65)	(1,113.66)	(30,510.88)
216-0801-421.39-70	EDUCATION & TRAINING	2,200.00	-		2,200.00	
216-0801-421.39-89	MISC CHARGES & SERVICES	916.00	-		916.00	3,116.00
	TOTAL POLICE STATE SEIZURES	**0.00**	**-**	**(0.00)**	**0.00**	**0.00**
FUND 217 - GIFT, DONATION, BEQUEST - COMPLETED 3/18/16						
217-0000-101.00-00	CASH	13,140.08	-		13,140.08	
217-0000-103.00-00	INVESTMENTS	51,634.78	-		51,634.78	
217-0000-116.00-00	INTEREST REC -INVESTMENTS	98.70	-	4.37	103.07	64,877.93
217-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(82,491.97)	-		(82,491.97)	
217-0000-271.00-00	**FUND BALANCE**	**(55,446.46)**	**32,718.67**		**(22,727.79)**	**(105,219.76)**
217-0000-361.00-00	INTEREST ON INVESTMENTS	(507.91)	6.04	(4.37)	(506.24)	
217-1201-367.00-00	DONATION PRIVATE SOURCES	(628.85)	-		(628.85)	
217-1207-367.00-00	DONATION PRIVATE SOURCES	(8,241.10)	-		(8,241.10)	(9,376.19)
217-1085-431.22-30	TRAFFIC/SIGN/OTHER	1,349.29	-		1,349.29	
217-1201-415.39-89	MISC CHARGES & SERVICES	81,093.44	(32,724.71)		48,368.73	49,718.02
	TOTAL GIFT, DONATION, BEQUEST	**-**	**-**	**-**	**-**	**-**
FUND 218 - POLICE CURFEW VIOLATIONS - COMPLETED 3/18/16						
218-0000-101.00-00	CASH	2,478.76	-		2,478.76	
218-0000-103.00-00	INVESTMENTS	9,740.44	-		9,740.44	
218-0000-116.00-00	INTEREST REC -INVESTMENTS	18.62	-	0.83	19.45	12,238.65
218-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,949.48)	-		(2,949.48)	
218-0000-271.00-00	**FUND BALANCE**	**(9,056.36)**	**(0.53)**		**(9,056.89)**	**(12,006.37)**
218-0000-351.07-00	CURFEW VIOLATION	(162.50)	-		(162.50)	
218-0000-361.00-00	INTEREST ON INVESTMENTS	(69.48)	0.53	(0.83)	(69.78)	(232.28)
	TOTAL POLICE CURFEW VIOLATIONS	**0.00**	**-**	**-**	**0.00**	**0.00**
FUND 220 - LAW ENFORCEMENT CONTINUING EDUCATION - COMPLETED 3/18/16						
220-0000-101.00-00	CASH	184,507.12	-		184,507.12	
220-0000-103.00-00	INVESTMENTS	725,032.54	-		725,032.54	
220-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	27,806.05	27,806.05	
220-0000-116.00-00	INTEREST REC -INVESTMENTS	1,385.97	-	61.82	1,447.79	938,793.50
220-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(4,439.40)	(4,439.40)	
220-0000-202.65-00	PNC PCARD PAYABLE	(20,659.20)	-		(20,659.20)	(25,098.60)
220-0000-243.00-00	ENCUMBRANCES	10,008.00	-		10,008.00	
220-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(10,008.00)	-		(10,008.00)	
220-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(505,703.95)	-		(505,703.95)	
220-0000-271.00-00	**FUND BALANCE**	**(455,577.74)**	**(19,907.78)**		**(475,485.52)**	**(981,189.47)**
220-0000-351.00-00	FINES & FEES	(16,979.08)	9,012.00		(7,967.08)	
220-0000-360.00-00	MISCELLANEOUS REVENUE	(3,100.00)	42.34		(3,057.66)	
220-0000-361.00-00	INTEREST ON INVESTMENTS	(5,529.62)	-	(61.82)	(5,591.44)	
220-0801-380.99-00	OVER & SHORT	(60.35)	-	(10.20)	(70.55)	
220-8101-342.01-00	ACCIDENT REPORT COPIES	(100,442.60)	9,501.20	(4,616.60)	(95,558.00)	
220-8101-360.00-00	MISCELLANEOUS REVENUE	(4,305.00)	385.00	(180.00)	(4,100.00)	
220-8101-367.00-00	DONATION PRIVATE SOURCES	(1,245.00)	-		(1,245.00)	
220-8126-360.00-00	MISCELLANEOUS REVENUE	(9,003.55)	400.00		(8,603.55)	
220-8150-331.02-00	PUBLIC SAFETY	(49,118.98)	-		(49,118.98)	
220-8126-342.02-00	GUN PERMIT APPLICATIONS	(24,000.00)	-	(2,270.00)	(26,270.00)	
220-8150-351.00-00	FINES & FEES	(68,574.93)	19,054.00	(20,729.25)	(70,250.18)	
220-8176-351.00-00	FINES & FEES	(4,206.04)	-		(4,206.04)	
220-8181-351.14-00	CHRONIC PROBLEM PROPERTY	(3,750.00)	750.00		(3,000.00)	(279,038.48)
220-0801-421.22-24	OTHER OPERATING SUPPLIES	38,215.81	(6,498.00)	408.00	32,125.81	
220-0801-421.32-21	TRAVEL - MILEAGE	222.52	-		222.52	
220-0801-421.32-22	TRAVEL - AIRFARE	11,091.53	-		11,091.53	
220-0801-421.32-23	TRAVEL - HOTEL	39,348.81	(463.30)	891.31	39,776.82	
220-0801-421.32-24	TRAVEL - MEALS	13,427.18	(307.74)	305.09	13,424.53	
220-0801-421.32-25	TRAVEL - OTHER	6,313.21	(344.44)	10.00	5,978.77	
220-0801-421.39-70	EDUCATION & TRAINING	111,225.27	(11,623.28)		99,601.99	
220-0801-421.39-89	MISC CHARGES & SERVICES	35,584.90	-	2,825.00	38,409.90	
220-8101-421.22-05	UNIFORMS	2,542.77	-		2,542.77	
220-8101-421.22-24	OTHER OPERATING SUPPLIES	9,816.70	-		9,816.70	
220-8126-421.22-24	OTHER OPERATING SUPPLIES	93,541.71	-		93,541.71	346,533.05
	TOTAL LAW ENFORCEMENT CONTINUING EDUCATION	**-**	**0.00**	**-**	**-**	**-**
FUND 222 - CENTRAL SERVICES - COMPLETED 3/23/16						
222-0000-101.00-00	CASH	269,458.76	-		269,458.76	
224-0000-101.00-00	CASH	37,860.37	-		37,860.37	
222-0000-101.20-00	TRUSTEE CASH	-	-	1,100.00	1,100.00	
222-0000-101.01-00	PETTY CASH	300.00	-		300.00	
222-0000-103.00-00	INVESTMENTS	1,060,034.29	-		1,060,034.29	
224-0000-103.00-00	INVESTMENTS	148,774.76	-		148,774.76	
222-0000-112.00-00	PREPAID EXPENSES	-	-	6,166.32	6,166.32	
222-0000-113.00-00	FIXED ASSETS	3,120,604.00	-	65,226.00	3,185,830.00	
222-0000-114.00-00	ACCUMULATED DEPRECIATION	(1,858,501.00)	-	(22,635.00)	(1,881,136.00)	
222-0000-115.80-00	A/R FLEET CHARGES	(2,145.65)	-	38,189.55	36,043.90	
222-0000-115.81-00	PRINT SHOP	(1,366.16)	-	1,461.46	95.30	
222-0000-115.82-00	RADIO SHOP	24,654.61	-	(23,563.68)	1,090.93	
222-0000-115.83-00	FIRE DEPT. MAINTENANCE	4,072.50	-		4,072.50	
222-0000-115.84-00	CS OUTSIDE REIMBURSEMENT	0.07	-	(0.07)	-	
222-0000-116.00-00	INTEREST REC -INVESTMENTS	2,026.35	-	67.93	2,094.28	
224-0000-116.00-00	INTEREST REC -INVESTMENTS	284.40	-	13.48	297.88	
222-0000-130.00-00	INTERFUND RECEIVABLE	-	-	4,171.87	4,171.87	

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
222-0000-141.01-00	FUEL INVENTORY	66,129.09	-	17,008.94	83,138.03	
222-0000-141.02-00	OFFICE SUPPLY INVENTORY	74,157.80	-	4,001.74	78,159.54	
222-0000-141.03-00	PARTS INVENTORY	713,218.55	-	(23,648.25)	689,570.30	
222-0000-141.05-00	RADIO SHOP	619.00	-	(0.04)	618.96	3,727,741.99
222-0000-202.00-00	ACCOUNTS PAYABLE	(329.45)	-	(421,518.89)	(421,848.34)	
224-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(18,301.88)	(18,301.88)	
222-0000-202.65-00	PNC PCARD PAYABLE	(48,884.62)	-		(48,884.62)	
222-0000-204.00-00	INTERFUND PAYABLE	-	-	(459.58)	(459.58)	
222-0000-214.01-00	ACCRUED INTEREST PAYABLE	(62.55)	-	(61.48)	(124.03)	
222-0000-225.03-00	CAPITAL LEASES (S/T)	(6,273.00)	-	(19,431.81)	(25,704.81)	
222-0000-227.10-00	PAYROLL PAYABLE	-	(227,578.83)	196,745.83	(30,833.00)	
222-0000-227.10-01	ACCRUED COMPENSATED ABSENCES	-	-	(113,245.64)	(113,245.64)	(659,401.90)
222-0000-243.00-00	ENCUMBRANCES	129,880.41	-		129,880.41	
222-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(129,880.41)	-		(129,880.41)	
222-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,233,762.96)	-		(1,233,762.96)	
222-0000-270.00-00	CONTRIBUTED CAPITAL	(329,778.11)	-		(329,778.11)	
224-0000-243.00-00	ENCUMBRANCES	175,065.33	-		175,065.33	
224-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(175,065.33)	-		(175,065.33)	
224-0000-271.00-00	**FUND BALANCE**	**-**	**-**		**-**	**-**
222-0000-271.00-00	**FUND BALANCE**	**(2,077,583.65)**	**695,201.72**		**(1,382,381.93)**	**(2,945,923.00)**
222-0000-320.16-00	INSPECTION	(1,100.00)	-		(1,100.00)	
222-0000-321.16-00	TAXI COMPANY	(800.00)	-		(800.00)	
222-0000-321.16-10	TAXI DRIVER	(2,557.25)	-		(2,557.25)	
222-0000-321.16-20	TAXI VEHICLE	(9,110.00)	-		(9,110.00)	
222-0000-349.20-00	CENTRAL STORES MARK-UP	(1,758.97)	-		(1,758.97)	
222-0000-349.30-10	FUEL MARK-UP	(19,969.23)	-	(99.37)	(20,068.60)	
222-0000-349.30-20	PARTS MARK-UP	(548,847.72)	(3,601.11)		(552,448.83)	
222-0000-349.30-30	LABOR MARK-UP	(53,033.68)	-		(53,033.68)	
222-0000-360.00-00	MISCELLANEOUS REVENUE	(10,507.27)	(8,050.65)		(18,557.92)	
222-0000-360.02-00	SALE OF SCRAP METAL	(2,498.45)	-		(2,498.45)	
222-0000-360.51-00	INSURANCE REIMBURSEMENT	(19,011.00)	19,011.00		-	
222-0000-361.00-00	INTEREST ON INVESTMENTS	(6,840.14)	49.63	(67.93)	(6,858.44)	
222-0000-391.01-00	SALE OF FIXED ASSETS	(3,492.70)	-	3,492.70	-	
222-0000-396.00-00	REFUNDS	(19,598.24)	113.65		(19,484.59)	
222-0605-380.03-10	INVENTORY OVER/SHORT	(586.16)	-		(586.16)	
222-0605-380.10-11	PRINTING	(136,657.67)	-		(136,657.67)	
222-0605-380.10-35	LABOR CHARGES	(1,636,840.01)	-		(1,636,840.01)	
222-0605-380.10-45	CENTRAL STORES	(97,471.20)	-		(97,471.20)	
222-0605-380.10-46	RADIO SHOP	(284,997.81)	-		(284,997.81)	
222-0606-380.10-48	FIRE DEPT. MAINTENANCE	(75,172.50)	8,705.20	(4,072.50)	(70,539.80)	
222-0612-380.10-51	CS OUTSIDE REIMBURSE	(594.92)	150.93		(443.99)	
222-0612-380.10-62	OFFICE MAX REBATE	(611.82)	-		(611.82)	
222-0616-332.00-00	SOLAR ENERGY GRANT	(29,167.00)	-		(29,167.00)	
222-0616-367.00-00	DONATION PRIVATE SOURCES	(4,300.00)	-		(4,300.00)	
222-0617-380.10-56	ELECTRICITY ALLOCATION	(3,740,236.61)	-		(3,740,236.61)	
222-0617-380.10-57	NATURAL GAS ALLOCATION	(572,519.30)	-		(572,519.30)	
222-0618-380.10-35	LABOR CHARGES	(94,070.42)	-	(27,800.90)	(121,871.32)	
222-0618-380.10-46	RADIO SHOP	(7,922.82)	-		(7,922.82)	
224-0605-361.00-00	INTEREST ON INVESTMENTS	(78.67)	-	(13.48)	(92.15)	
224-0605-392.00-00	INTER-FUND OPER. TRANSFER	(271,850.00)	-		(271,850.00)	(7,664,384.39)
Equipment Svcs						
222-0605-419.10-01	REGULAR	475,890.91	(22,907.95)	(83,500.19)	369,482.77	
222-0605-419.10-02	HOURLY	813,295.64	(5,580.02)		807,715.62	
222-0605-419.10-03	SEASONAL & INTERNS	2,114.38	(16.99)		2,097.39	
222-0605-419.10-04	EXTRA AND OVERTIME	27,349.51	(175.73)		27,173.78	
222-0605-419.10-09	PERMANENT PART TIME	12,339.13	(100.66)		12,238.47	
222-0605-419.10-13	CONTRACT ADDITIONAL PAY	18,238.20	(257.51)		17,980.69	
222-0605-419.10-14	PRODUCTIVITY BONUS	3,875.00	(557.12)		3,317.88	
222-0605-419.11-01	FICA - REGULAR	100,557.21	(961.09)		99,596.12	
222-0605-419.11-04	PERF - REGULAR	149,495.00	(1,389.61)		148,105.39	
222-0605-419.11-07	UNEMPLOYMENT COMP	3,977.04	-		3,977.04	
222-0605-419.11-08	GROUP INSURANCE - HEALTH	302,149.37	-		302,149.37	
222-0605-419.11-09	GROUP INSURANCE - LIFE	3,286.50	-		3,286.50	
222-0605-419.11-11	TOOL ALLOWANCE	11,643.76	-	120.69	11,764.45	
222-0605-419.11-12	AUTO ALLOWANCE	840.00	-		840.00	
222-0605-419.11-24	CELL PHONE ALLOWANCE	1,212.00	-		1,212.00	
222-0605-419.11-99	OTHER FRINGE BENEFITS	1,000.00	-		1,000.00	
222-0605-419.21-02	PRINT SHOP	252.78	-		252.78	
222-0605-419.21-03	C.S.-OFFICE SUPPLIES	4,417.15	(91.41)	84.73	4,410.47	
222-0605-419.21-04	OTHER - OFFICE SUPPLIES	136.13	-		136.13	
222-0605-419.21-05	SMALL OFFICE EQUIPMENT	181.61	-		181.61	
222-0605-419.22-01	CENTRAL SERVICE GASOLINE	6,369.88	-		6,369.88	
222-0605-419.22-02	COMPRESSED GAS	1,322.76	(73.78)	48.30	1,297.28	
222-0605-419.22-05	UNIFORMS	6,310.22	(253.84)	191.96	6,248.34	
222-0605-419.22-07	LANDSCAPING MATERIAL	104.00	-		104.00	
222-0605-419.22-20	C.S. - MEDICAL/SAFETY	691.95	-		691.95	
222-0605-419.22-21	C.S.-CLEANING SUPPLIES	4,128.39	-		4,128.39	
222-0605-419.23-01	BUILDING MATERIALS	18,936.18	-	(168.71)	18,767.47	
222-0605-419.23-10	REPAIR PARTS	6,221.35	-		6,221.35	
222-0605-419.23-12	REIMBURSED PARTS	49,315.79	(57,358.42)	58,758.13	50,715.50	
222-0605-419.23-20	SMALL TOOLS & EQUIPMENT	18,907.24	(281.68)	717.80	19,343.36	
222-0605-419.23-98	INVENTORY OVER & SHORT	(291.11)	-		(291.11)	
222-0605-419.23-99	OTHER REPAIR & MAINT. SUP	16,383.41	(1,202.55)	526.60	15,707.46	
222-0605-419.31-70	ADM FEE ALLOCATION	72,808.20	-		72,808.20	
222-0605-419.31-71	CENTRAL STORES ALLOCATION	4,854.12	-		4,854.12	
222-0605-419.32-02	POSTAGE	782.64	(82.35)	10.90	711.19	
222-0605-419.32-04	TELEPHONE & TELEGRAPH	5,648.72	(95.32)	78.12	5,631.52	

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
222-0605-419.32-23	TRAVEL - HOTEL	524.16	-		524.16	
222-0605-419.33-02	PUBLICATION LEGAL NOTICE	6,128.82	(311.04)	204.55	6,022.33	
222-0605-419.34-02	LIABILITY INSURANCE	38,532.00	-		38,532.00	
222-0605-419.35-01	ELECTRIC	25,400.09	-		25,400.09	
222-0605-419.35-02	NATURAL GAS	20,078.35	-		20,078.35	
222-0605-419.35-04	WATER	5,987.06	(860.23)	459.58	5,586.41	
222-0605-419.36-01	BUILDINGS	19,803.88	(57.28)	788.64	20,535.24	
222-0605-419.36-02	OFFICE EQUIPMENT	965.94	-		965.94	
222-0605-419.36-03	AUTOMOTIVE EQUIPMENT	9,685.22	-	(17,008.94)	(7,323.72)	
222-0605-419.36-04	COMPUTER EQUIPMENT	7,859.16	-	19,027.55	26,886.71	
222-0605-419.36-06	RADIO EQUIPMENT	174.44	-		174.44	
222-0605-419.36-10	HAZARDOUS MAT'L REMOVAL	10,276.46	(315.06)		9,961.40	
222-0605-419.37-11	CAPITAL LEASE PRINCIPAL	801.49	-		801.49	
222-0605-419.37-12	CAPITAL LEASE INTEREST	38.27	-	61.48	99.75	
222-0605-419.39-70	EDUCATION & TRAINING	9,123.21	-		9,123.21	
222-0605-419.39-89	MISC. CHARGES & SERVICES	975.20	-	6,166.32	7,141.52	
222-0605-419.42-02	BUILDINGS	120,000.00	-	(120,000.00)	-	
222-0605-419.43-02	MOTOR EQUIPMENT	20,856.81	-	(20,856.81)	-	
222-0605-419.50-02	INTER-FUND OPER. TRANSFERS	271,850.00	-		271,850.00	2,466,586.68
Bldg Maintenance						
222-0606-419.10-01	REGULAR	89,689.50	-		89,689.50	
222-0606-419.10-02	HOURLY	33,922.96	-		33,922.96	
222-0606-419.10-14	PRODUCTIVITY BONUS	93.75	-		93.75	
222-0606-419.11-01	FICA - REGULAR	8,924.15	-		8,924.15	
222-0606-419.11-04	PERF - REGULAR	13,844.75	-		13,844.75	
222-0606-419.11-07	UNEMPLOYMENT COMP	317.04	-		317.04	
222-0606-419.11-08	GROUP INSURANCE - HEALTH	30,067.71	-		30,067.71	
222-0606-419.11-09	GROUP INSURANCE - LIFE	362.00	-		362.00	
222-0606-419.22-01	CENTRAL SERVICE GASOLINE	2,188.25	-		2,188.25	
222-0606-419.22-05	UNIFORMS	183.61	(15.54)	6.50	174.57	
222-0606-419.31-70	ADM FEE ALLOCATION	5,533.44	-		5,533.44	
222-0606-419.34-02	LIABILITY INSURANCE	720.00	-		720.00	
222-0606-419.36-03	AUTOMOTIVE EQUIPMENT	1,455.18	-		1,455.18	187,293.30
Central Stores						
222-0612-419.10-01	REGULAR	59,318.07	-		59,318.07	
222-0612-419.11-01	FICA - REGULAR	4,524.04	-		4,524.04	
222-0612-419.11-04	PERF - REGULAR	6,643.34	-		6,643.34	
222-0612-419.11-07	UNEMPLOYMENT COMP	150.96	-		150.96	
222-0612-419.11-08	GROUP INSURANCE - HEALTH	13,877.04	-		13,877.04	
222-0612-419.11-09	GROUP INSURANCE - LIFE	174.00	-		174.00	
222-0612-419.21-03	C.S.-OFFICE SUPPLIES	952.82	-		952.82	
222-0612-419.22-01	CENTRAL SERVICE GASOLINE	1,045.73	-		1,045.73	
222-0612-419.23-13	STORES OUTSIDE SUPPLIES	681.76	-		681.76	
222-0612-419.31-70	ADM FEE ALLOCATION	2,694.00	-		2,694.00	
222-0612-419.31-71	CENTRAL STORES ALLOCATION	39.00	-		39.00	
222-0612-419.34-02	LIABILITY INSURANCE	300.00	-		300.00	
222-0612-419.36-03	AUTOMOTIVE EQUIPMENT	998.01	-		998.01	91,398.77
Print Shop						
222-0613-419.10-01	REGULAR	52,389.91	-		52,389.91	
222-0613-419.11-01	FICA - REGULAR	3,691.05	-		3,691.05	
222-0613-419.11-04	PERF - REGULAR	5,867.52	-		5,867.52	
222-0613-419.11-07	UNEMPLOYMENT COMP	132.00	-		132.00	
222-0613-419.11-08	GROUP INSURANCE - HEALTH	12,503.04	-		12,503.04	
222-0613-419.11-09	GROUP INSURANCE - LIFE	150.00	-		150.00	
222-0613-419.21-03	C.S.-OFFICE SUPPLIES	22,086.54	-	57.38	22,143.92	
222-0613-419.23-20	SMALL TOOLS & EQUIPMENT	545.00	-		545.00	
222-0613-419.23-99	OTHER REPAIR & MAINT. SUP	756.84	-		756.84	
222-0613-419.31-06	OTHER PROFESSIONAL SVCS	82.00	-		82.00	
222-0613-419.31-70	ADM FEE ALLOCATION	3,931.20	-		3,931.20	
222-0613-419.33-01	OUTSIDE PRINTING SERVICES	142.00	-		142.00	
222-0613-419.34-02	LIABILITY INSURANCE	324.00	-		324.00	
222-0613-419.36-02	OFFICE EQUIPMENT	19,497.98	-	8,469.94	27,967.92	
222-0613-419.37-11	CAPITAL LEASE PRINCIPAL	3,952.67	-	(4,681.52)	(728.85)	
222-0613-419.37-12	CAPITAL LEASE INTEREST	172.69	-		172.69	
222-0613-419.39-70	EDUCATION & TRAINING	719.76	-		719.76	130,790.00
Radio Shop						
222-0614-419.10-01	REGULAR	153,167.86	-		153,167.86	
222-0614-419.11-01	FICA - REGULAR	11,178.51	-		11,178.51	
222-0614-419.11-04	PERF - REGULAR	17,154.98	-		17,154.98	
222-0614-419.11-07	UNEMPLOYMENT COMP	396.00	-		396.00	
222-0614-419.11-08	GROUP INSURANCE - HEALTH	25,740.96	-		25,740.96	
222-0614-419.11-09	GROUP INSURANCE - LIFE	240.00	-		240.00	
222-0614-419.21-03	C.S.-OFFICE SUPPLIES	59.40	-		59.40	
222-0614-419.22-01	CENTRAL SERVICE GASOLINE	21.95	-		21.95	
222-0614-419.23-12	REIMBURSED PARTS	3,184.12	-		3,184.12	
222-0614-419.23-20	SMALL TOOLS & EQUIPMENT	2,248.11	-		2,248.11	
222-0614-419.23-99	OTHER REPAIR & MAINT. SUP	755.00	(47.04)	27.35	735.31	
222-0614-419.31-06	OTHER PROFESSIONAL SVCS	669.00	-		669.00	
222-0614-419.31-70	ADM FEE ALLOCATION	7,515.00	-		7,515.00	
222-0614-419.34-02	LIABILITY INSURANCE	780.00	-		780.00	
222-0614-419.36-03	AUTOMOTIVE EQUIPMENT	153.22	-		153.22	
222-0614-419.36-04	COMPUTER EQUIPMENT	1,178.88	-		1,178.88	
222-0614-419.36-05	OTHER EQUIPMENT	12,909.29	(12,818.80)		90.49	
222-0614-419.39-10	SUBSCRIPTIONS	168.98	-		168.98	
222-0614-419.39-70	EDUCATION & TRAINING	7,747.94	-		7,747.94	232,430.71
Sustainability						
222-0616-419.10-01	REGULAR	133,478.15	-		133,478.15	

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222-0616-419.10-03	SEASONAL & INTERNS	16,958.97	-		16,958.97	
222-0616-419.11-01	FICA - REGULAR	11,246.67	-		11,246.67	
222-0616-419.11-04	PERF - REGULAR	14,949.59	-		14,949.59	
222-0616-419.11-07	UNEMPLOYMENT COMP	363.00	-		363.00	
222-0616-419.11-08	GROUP INSURANCE - HEALTH	24,130.28	-		24,130.28	
222-0616-419.11-09	GROUP INSURANCE - LIFE	239.50	-		239.50	
222-0616-419.11-24	CELL PHONE ALLOWANCE	1,320.00	-		1,320.00	
222-0616-419.21-02	PRINT SHOP	409.98	-		409.98	
222-0616-419.21-03	C.S.-OFFICE SUPPLIES	13.31	-		13.31	
222-0616-419.21-04	OTHER - OFFICE SUPPLIES	478.82	-		478.82	
222-0616-419.31-06	OTHER PROFESSIONAL SVCS	11,858.00	-		11,858.00	
222-0616-419.31-70	ADM FEE ALLOCATION	6,533.40	-		6,533.40	
222-0616-419.32-04	TELEPHONE & TELEGRAPH	440.00	-		440.00	
222-0616-419.32-21	TRAVEL - MILEAGE	314.41	-		314.41	
222-0616-419.32-23	TRAVEL - HOTEL	465.62	-		465.62	
222-0616-419.32-24	TRAVEL - MEALS	158.24	-		158.24	
222-0616-419.32-25	TRAVEL - OTHER	153.04	-		153.04	
222-0616-419.33-03	PROMOTIONAL	282.00	-		282.00	
222-0616-419.34-02	LIABILITY INSURANCE	240.00	-		240.00	
222-0616-419.36-01	BUILDINGS	8,000.00	-		8,000.00	
222-0616-419.36-02	OFFICE EQUIPMENT	508.44	-		508.44	
222-0616-419.36-04	COMPUTER EQUIPMENT	785.88	-		785.88	
222-0616-419.39-11	DUES & MEMBERSHIPS	52.00	-		52.00	
222-0616-419.39-70	EDUCATION & TRAINING	1,305.00	(25.00)		1,280.00	
222-0616-419.39-89	MISC. CHARGES & SERVICES	5,303.40	868.83		6,172.23	
222-0616-419.39-99	TRUSTEE CASH ADJUSTMENT	-	-	23,018.35	23,018.35	263,849.88
Utilities						
222-0617-419.35-01	ELECTRIC	3,468,866.70	(292,836.04)	303,109.36	3,479,140.02	
222-0617-419.35-02	NATURAL GAS	530,110.49	(86,198.31)	48,486.65	492,398.83	3,971,538.85
Other						
222-0000-419.45-00	DEPRECIATION	-	-	119,366.00	119,366.00	
222-0000-419.46-00	LOSS ON DISPOSAL	-	-	19,496.00	19,496.00	138,862.00
Central Services Capital						
224-0605-419.23-20	SMALL TOOLS & EQUIPMENT	29,190.00	-		29,190.00	
224-0605-419.36-01	BUILDINGS	17,221.59	-		17,221.59	
224-0605-419.42-10	ESF BUILDING	10,401.55	-	-	10,401.55	
224-0605-419.43-10	MATERIALS & EQUIPMENT	28,196.00	-	(25,792.03)	2,403.97	59,217.11
	TOTAL CENTRAL SERVICES	**0.00**	**0.00**	**(0.00)**	**0.00**	**(0.00)**
FUND 226 - LIABILITY INSURANCE - COMPLETED 3/23/16						
226-0000-101.00-00	CASH	916,771.10	-		916,771.10	
226-0000-103.00-00	INVESTMENTS	3,602,510.69	-		3,602,510.69	
226-0000-112.00-00	PREPAID INSURANCE	-	205,061.02	(1,574.08)	203,486.94	
226-0000-113.00-00	FIXED ASSETS	48,352.00	-	(841.00)	47,511.00	
226-0000-114.00-00	ACCUMULATED DEPRECIATION	(22,982.00)	-	(8,998.00)	(31,980.00)	
226-0000-116.00-00	INTEREST REC -INVESTMENTS	6,886.54	-	311.96	7,198.50	4,745,498.23
226-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(19,096.01)	(19,096.01)	
226-0000-202.65-00	PNC PCARD PAYABLE	(963.00)	-		(963.00)	
226-0000-227.10-00	ACCRUED PAYROLL	-	(7,952.30)	5,526.69	(2,425.61)	
226-0000-227.10-01	ACCRUED COMPENSATED ABSENCES	-	(15,252.57)	5,263.48	(9,989.09)	
226-0000-230.00-00	WORK COMP CLAIMS	-	(227,670.00)	6,770.86	(220,899.14)	
226-0000-231.00-00	PROPERTY/LIABILITY CLAIMS LIABILITY	-	(1,443,767.56)	188,398.75	(1,255,368.81)	(1,508,741.66)
226-0000-243.00-00	ENCUMBRANCES	46,156.05	-		46,156.05	
226-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(46,156.05)	-		(46,156.05)	
226-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(126,940.25)	-		(126,940.25)	
226-0000-270.00-00	CONTRIBUTED CAPITAL	(2,784.00)	-		(2,784.00)	
226-0000-271.00-00	**FUND BALANCE**	**(5,575,719.66)**	**1,506,340.52**		**(4,069,379.14)**	**(4,199,103.39)**
226-0000-340.01-00	GENERAL FUND	(75,504.00)	-		(75,504.00)	
226-0000-340.03-00	MVH FUND	(292,320.00)	-		(292,320.00)	
226-0000-340.04-00	PARKING GARAGE FUND	(8,424.00)	-		(8,424.00)	
226-0000-340.05-00	CENTURY CENTER FUND	(31,251.00)	-		(31,251.00)	
226-0000-340.06-00	SOLID WASTE FUND	(98,664.00)	-		(98,664.00)	
226-0000-340.07-00	WATER DEPT.	(158,136.00)	-		(158,136.00)	
226-0000-340.08-00	WASTE WATER DEPT.	(284,484.00)	-		(284,484.00)	
226-0000-340.09-00	SEWER DEPT.	(120.00)	-		(120.00)	
226-0000-340.11-00	ECONOMIC DEVELOPMENT	(213,048.00)	-		(213,048.00)	
226-0000-340.12-00	BUILDING DEPARTMENT	(5,568.00)	-		(5,568.00)	
226-0000-340.13-00	CENTRAL SERVICES	(40,896.00)	-		(40,896.00)	
226-0000-340.14-00	HALL OF FAME	(6,564.00)	-		(6,564.00)	
226-0000-340.16-00	COIT - STUDEBAKER MUSEUM	(7,308.00)	-		(7,308.00)	
226-0000-340.26-00	MINOR FUNDS	(480.00)	-		(480.00)	
226-0000-361.00-00	INTEREST ON INVESTMENTS	(29,150.39)	254.94	(311.96)	(29,207.41)	
226-0000-380.10-99	MISC. REIMBURSEMENTS	(3,050.00)	-		(3,050.00)	
226-0418-380.10-99	MISC. REIMBURSEMENTS	(92,198.45)	-		(92,198.45)	(1,347,222.86)
Safety/Risk Management/Administrative						
226-0403-645.10-01	REGULAR	107,377.91	-	(10,790.17)	96,587.74	
226-0403-645.10-02	HOURLY	-	-		-	
226-0403-645.10-03	SEASONAL & INTERNS	2,684.00	-		2,684.00	
226-0403-645.10-04	EXTRA AND OVERTIME	606.43	-		606.43	
226-0403-645.11-01	FICA - REGULAR	8,024.83	-		8,024.83	
226-0403-645.11-04	PERF - REGULAR	12,094.31	-		12,094.31	
226-0403-645.11-07	UNEMPLOYMENT COMP	365.04	-		365.04	
226-0403-645.11-08	GROUP INSURANCE - HEALTH	24,322.27	-		24,322.27	
226-0403-645.11-09	GROUP INSURANCE - LIFE	255.00	-		255.00	
226-0403-645.11-24	CELL PHONE ALLOWANCE	970.00	-		970.00	
226-0403-645.21-02	PRINT SHOP	2,329.32	-		2,329.32	

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226-0403-645.21-03	C.S. - OFFICE SUPPLIES	72.73	-		72.73	
226-0403-645.21-04	OTHER - OFFICE SUPPLIES	2,278.07	(41.31)		2,236.76	
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	8,292.23	(591.62)		7,700.61	
226-0403-645.22-01	CENTRAL SERVICE GASOLINE	1,188.54	-		1,188.54	
226-0403-645.22-24	OTHER OPERATING SUPPLIES	15,480.03	(3,081.39)	50.00	12,448.64	
226-0403-645.31-06	OTHER PROFESSIONAL SVCS	669.00	-		669.00	
226-0403-645.32-02	POSTAGE	158.16	-	28.73	186.89	
226-0403-645.32-04	TELEPHONE	1,049.97	(29.99)	-	1,019.98	
226-0403-645.32-21	TRAVEL - MILEAGE	138.00	-		138.00	
226-0403-645.32-23	TRAVEL - HOTEL	5,847.33	-		5,847.33	
226-0403-645.32-24	TRAVEL - MEALS	660.37	-		660.37	
226-0403-645.32-25	TRAVEL - OTHER	828.20	-		828.20	
226-0403-645.36-03	AUTOMOTIVE EQUIPMENT	903.12	-		903.12	
226-0403-645.36-04	COMPUTER EQUIPMENT	1,571.88	-		1,571.88	
226-0403-645.39-10	SUBSCRIPTIONS	144.95	-		144.95	
226-0403-645.39-11	DUES	385.00	-		385.00	
226-0403-645.39-70	EDUCATION & TRAINING	24,109.94	(500.00)		23,609.94	
226-0403-645.39-89	MISC CHARGES & SERVICES	1,426.75	(114.40)	123.70	1,436.05	
Liability Coverage						
226-0412-645.31-70	ADM FEE ALLOCATION	30,669.60	-		30,669.60	
226-0412-672.10-01	REGULAR	42,838.22	-		42,838.22	
226-0412-672.11-01	FICA - REGULAR	3,230.96	-		3,230.96	
226-0412-672.11-04	PERF - REGULAR	4,797.98	-		4,797.98	
226-0412-672.11-08	GROUP INSURANCE - HEALTH	11,586.71	-		11,586.71	
226-0412-672.11-09	GROUP INSURANCE - LIFE	115.00	-		115.00	
226-0412-672.11-22	PARKING ALLOWANCE	280.00	-		280.00	
226-0412-672.31-01	LEGAL SERVICES	41,882.34	-	5,043.64	46,925.98	
226-0412-672.39-01	REFUNDS, AWARDS, INDEMNITIES	626,002.06	(1,953.52)	(187,100.39)	436,948.15	
Business Insurance						
226-0417-672.31-06	OTHER PROFESSIONAL SERVICES	74,375.00	-		74,375.00	
226-0417-672.34-02	LIABILITY	519,992.56	-	1,574.08	521,566.64	
Worker's Compensation						
226-0418-671.31-07	WORK. CMP THIRD PTY AD FEE	50,000.00	-		50,000.00	
226-0418-671.34-01	WORKMEN'S COMP	187,258.71	(1,915.54)	2,569.79	187,912.96	
226-0418-671.34-02	LIABILITY INSURANCE	124,925.00	-		124,925.00	
226-0418-671.34-20	WORKERS COMP/POLICE FIRE	508,387.01	(390.38)	3,117.79	511,114.42	
226-0418-671.34-29	W.C. POLICE/FIRE TERM CLAIMS	4,434.33	-		4,434.33	
226-0418-671.39-12	PHYSICAL EXAMINATIONS	18,213.00	(2,355.00)	4,603.00	20,461.00	
226-0418-671.39-80	CITY DRUG PROGRAM	28,812.56	(6,040.90)	2,261.00	25,032.66	
226-0412-672.39-01	CLAIMS ACCRUAL ADJUSTMENT	-	-	(6,770.86)	(6,770.86)	2,299,730.68
Other						
226-0000-645.45-00	DEPRECIATION	-	-	9,502.00	9,502.00	
226-0000-419.46-00	LOSS ON DISPOSAL	-	-	337.00	337.00	9,839.00
	TOTAL LIABILITY INSURANCE	**0.00**	**0.00**	**(0.00)**	**0.00**	**0.00**
FUND 227 - LOSS RECOVERY FUND - COMPLETED 3/18/16						
227-0000-101.00-00	CASH	201,181.68	-		201,181.68	
227-0000-103.00-00	INVESTMENTS	790,556.26	-		790,556.26	
227-0000-116.00-00	INTEREST REC -INVESTMENTS	1,511.22	-	68.33	1,579.55	993,317.49
227-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(3,208.00)	(3,208.00)	(3,208.00)
227-0000-243.00-00	ENCUMBRANCES	130,310.92	-		130,310.92	
227-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(130,310.92)	-		(130,310.92)	
227-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(5,436,277.94)	-		(5,436,277.94)	
227-0000-271.00-00	**FUND BALANCE**	**(427,614.92)**	**242,334.55**		**(185,280.37)**	**(5,621,558.31)**
227-0000-361.00-00	INTEREST ON INVESTMENTS	(23,550.53)	262.08	(68.33)	(23,356.78)	
227-0602-368.85-01	LAMPPOST PROGRAM	(30,500.00)	-		(30,500.00)	(53,856.78)
227-0401-415.31-06	OTHER PROFESSIONAL SVCS	5,323.14	-		5,323.14	
227-0602-431.22-40	SIGNALS/LIGHTS	72,461.25	-		72,461.25	
227-0602-431.42-03	STREETS AND ALLEYS	1,831,099.00	(34,550.00)	3,200.00	1,799,749.00	
227-0631-793.31-06	OTHER PROFESSIONAL SERVICES	134,707.32	(45,180.33)		89,526.99	
227-1001-460.31-06	OTHER PROF SERVICES	104,600.00	(92,400.00)		12,200.00	
227-1001-460.39-89	MISC CHARGES & SERVICES	54,031.00	-	8.00	54,039.00	
227-1201-415.39-89	MISC CHARGES & SERVICES	2,722,472.52	(70,466.30)		2,652,006.22	4,685,305.60
	TOTAL LOSS RECOVERY FUND	**-**	**-**	**-**	**-**	**-**
FUND 244 - EMERGENCY PHONE SYSTEM - COMPLETED 3/18/16						
244-0000-101.00-00	CASH	33,670.74	-		33,670.74	33,670.74
244-0000-271.00-00	**FUND BALANCE**	**(33,651.31)**	**13,768.31**		**(19,883.00)**	**(19,883.00)**
244-0802-361.00-00	INTEREST ON INVESTMENTS	(19.43)	-		(19.43)	
244-0802-360.00-00	OTHER INCOME	-	(13,768.31)		(13,768.31)	(13,787.74)
	TOTAL EMERGENCY PHONE SYSTEM	**0.00**	**-**	**-**	**-**	**-**
FUND 249 - PUBLIC SAFETY L.O.I.T. - COMPLETED 3/18/16						
249-0000-101.00-00	CASH	130,023.26	-		130,023.26	
249-0000-103.00-00	INVESTMENTS	510,934.71	-		510,934.71	
249-0000-116.00-00	INTEREST REC -INVESTMENTS	976.70	-	47.28	1,023.98	641,981.95
249-0000-227.10-00	ACCRUED PAYROLL	-	-	(88,714.67)	(88,714.67)	(88,714.67)
249-0000-271.00-00	**FUND BALANCE**	**(1,293,232.01)**	**284,668.56**		**(1,008,563.45)**	**(1,008,563.45)**
249-0000-316.00-00	COUNTY OPTION INC. TAX	(6,466,190.04)	-		(6,466,190.04)	
249-0000-361.00-00	INTEREST ON INVESTMENTS	(5,373.45)	59.30	(47.28)	(5,361.43)	
249-0000-380.10-99	MISC. REIMBURSEMENTS	(13.45)	-		(13.45)	(6,471,564.92)
249-0805-421.10-01	REGULAR	2,337,418.85	(109,024.15)	34,499.00	2,262,893.70	
249-0805-421.10-04	EXTRA AND OVERTIME	329,890.04	(14,747.04)	3,720.88	318,863.88	
249-0805-421.10-06	SPECIAL PAYS	168,423.31	(5,090.29)	1,381.44	164,714.46	
249-0805-421.10-12	CRITICAL DUTY DAYS	11,896.50	(2,092.50)	2,790.00	12,594.00	
249-0805-421.11-03	FICA - POLICE	42,109.88	(1,858.69)	604.80	40,855.99	

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249-0805-421.11-06	PERF - POLICE	473,938.01	(21,921.22)	6,853.56	458,870.35	
249-0805-421.11-07	UNEMPLOYMENT COMP	2,499.96	-		2,499.96	
249-0805-421.11-08	GROUP INSURANCE - HEALTH	439,372.50	-		439,372.50	
249-0805-421.11-09	GROUP INSURANCE - LIFE	4,975.00	-		4,975.00	
249-0805-421.11-10	CLOTHING ALLOWANCE	58,168.82	-		58,168.82	
249-0905-422.10-01	REGULAR	1,997,226.06	(98,774.19)	29,382.62	1,927,834.49	
249-0905-422.10-04	EXTRA AND OVERTIME	203,110.68	(5,047.28)	2,060.58	200,123.98	
249-0905-422.10-06	SPECIAL PAYS	11,140.00	(163.50)	24.00	11,000.50	
249-0905-422.10-07	FLSA	24,196.48	(362.71)		23,833.77	
249-0905-422.10-08	SICK LEAVE BUY BACK/RETIRE	13,752.81	-		13,752.81	
249-0905-422.10-11	WORKING OUT OF CLASSIFICATION	12,164.09	(509.79)	106.01	11,760.31	
249-0905-422.10-12	CRITICAL DUTY DAYS	13,518.36	(3,099.10)	244.80	10,664.06	
249-0905-422.10-13	NEO-NATAL	16,753.75	(1,128.13)	373.00	15,998.62	
249-0905-422.10-14	FIRE PRO PAY	48,453.12	-		48,453.12	
249-0905-422.11-02	FICA - FIRE	33,313.53	(1,544.12)	458.14	32,227.55	
249-0905-422.11-05	PERF - FIRE	425,266.08	(19,365.15)	6,215.84	412,116.77	
249-0905-422.11-07	UNEMPLOYMENT COMP	1,875.00	-		1,875.00	
249-0905-422.11-08	GROUP INSURANCE - HEALTH	405,576.67	-		405,576.67	
249-0905-422.11-09	GROUP INSURANCE - LIFE	4,059.03	-		4,059.03	
249-0905-422.11-10	CLOTHING ALLOWANCE	30,825.75	-		30,825.75	
249-0905-422.11-99	OTHER FRINGE BENEFITS	12,950.00	-		12,950.00	6,926,861.09
	TOTAL PUBLIC SAFETY L.O.I.T.	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**	**-**
FUND 251 - LOCAL ROADS & STREETS - COMPLETED 3/18/16						
251-0000-101.00-00	CASH	552,427.10	-		552,427.10	
251-0000-103.00-00	INVESTMENTS	2,170,797.61	-		2,170,797.61	
251-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	241,509.72	241,509.72	
251-0000-115.10-01	INTERGOVERNMENTAL RECEIVABLE	-	-	85,510.37	85,510.37	
251-0000-116.00-00	INTEREST REC -INVESTMENTS	4,149.68	-	183.25	4,332.93	3,054,577.73
251-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(111,372.18)	(111,372.18)	(111,372.18)
251-0000-243.00-00	ENCUMBRANCES	1,011,945.02	-		1,011,945.02	
251-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,011,945.02)	-		(1,011,945.02)	
251-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(11,865,741.39)	-		(11,865,741.39)	
251-0000-271.00-00	**FUND BALANCE**	**9,421,294.00**	**(76,727.18)**		**9,344,566.82**	**(2,521,174.57)**
251-0000-335.08-00	GASOLINE TAX-L. RDS. & ST	(1,045,516.05)	85,627.65	(85,510.37)	(1,045,398.77)	
251-0000-360.51-00	INSURANCE REIMBURSEMENT	(41,823.32)	-		(41,823.32)	
251-0000-361.00-00	INTEREST ON INVESTMENTS	(15,178.50)	106.97	(183.25)	(15,254.78)	
251-0608-380.10-99	MISC. REIMBURSEMENTS	(404,537.24)	-	(241,509.72)	(646,046.96)	(1,748,523.83)
251-0608-431.23-02	STREET MATERIAL	357,703.87	-		357,703.87	
251-0608-431.31-06	OTHER PROFESSIONAL SVCS	11,000.00	-		11,000.00	
251-0608-431.31-10	STREET MAINTENANCE	-	-	64,616.51	64,616.51	
251-0608-431.42-96	MAJOR PROJECTS	855,424.24	(9,007.44)	46,755.67	893,172.47	1,326,492.85
	TOTAL LOCAL ROADS & STREETS	**-**	**-**	**-**	**-**	**-**
FUND 252 - EXCESS WELFARE DISTRIBUTION - COMPLETED 3/18/16						
252-0000-101.00-00	CASH	8.07	-		8.07	8.07
252-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,613,635.94)	-		(1,613,635.94)	
252-0000-271.00-00	**FUND BALANCE**	**1,613,628.22**	**(0.05)**		**1,613,628.17**	**(7.77)**
252-0000-361.00-00	INTEREST ON INVESTMENTS	(0.35)	0.05		(0.30)	(0.30)
	TOTAL EXCESS WELFARE DISTRIBUTION	**0.00**	**-**	**-**	**0.00**	**(0.00)**
FUND 258 - HUMAN RIGHTS - FEDERAL GRANT - COMPLETED 3/18/16						
258-0000-101.00-00	CASH	70,652.95	-		70,652.95	
258-0000-103.00-00	INVESTMENTS	346,531.54	-		346,531.54	
258-0000-111.00-00	CASH WITH FISCAL AGENT	7,681.07	-		7,681.07	
258-0000-115.10-01	INTERGOVERNMENTAL	-	-	71,000.00	71,000.00	
258-0000-116.00-00	INTEREST REC -INVESTMENTS	530.73	-	24.27	555.00	496,420.56
258-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(794.83)	(794.83)	
258-0000-227.10-00	ACCRUED PAYROLL	-	-	(1,581.52)	(1,581.52)	(2,376.35)
258-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(33,565.05)	-		(33,565.05)	
258-0000-271.00-00	**FUND BALANCE**	**(496,687.19)**	**14,458.65**		**(482,228.54)**	**(515,793.59)**
258-0000-361.00-00	INTEREST ON INVESTMENTS	(74.68)	9.66	(12.14)	(77.16)	
258-0000-380.10-99	MISC. REIMBURSEMENTS	(420.00)	-		(420.00)	
258-1008-331.01-01	EEOC GRANT	(60,450.00)	-		(60,450.00)	
258-1008-361.00-00	INTEREST ON INVESTMENTS	(1,193.73)	-	(12.13)	(1,205.86)	
258-1008-380.10-99	MISC. REIMBURSEMENTS	(1,275.30)	-		(1,275.30)	
258-1009-331.01-02	FHAP	-	-	(71,000.00)	(71,000.00)	
258-1009-331.01-03	CDBG	(16,667.00)	1,667.00		(15,000.00)	
258-1009-361.00-00	INTEREST ON INVESTMENTS	(1,237.32)	9.66		(1,227.66)	
258-1009-380.10-99	MISC. REIMBURSEMENTS	(22,387.00)	-		(22,387.00)	(173,042.98)
258-1008-415.10-01	REGULAR SALARIES	41,051.21	(1,451.35)	616.88	40,216.74	
258-1008-415.11-01	FICA - REGULAR	3,025.09	(105.88)	44.96	2,964.17	
258-1008-415.11-04	PERF - REGULAR	4,597.79	(162.55)	69.09	4,504.33	
258-1008-415.11-07	UNEMPLOYMENT COMP	106.56	-		106.56	
258-1008-415.11-08	GROUP INSURANCE - HEALTH	12,090.48	-		12,090.48	
258-1008-415.11-09	GROUP INSURANCE - LIFE	120.00	-		120.00	
258-1008-415.21-04	OTHER - OFFICE SUPPLIES	1,788.57	-		1,788.57	
258-1008-415.31-06	OTHER PROFESSIONAL SVCS	20,769.25	(769.25)		20,000.00	
258-1008-415.32-21	TRAVEL - MILEAGE	563.50	-		563.50	
258-1008-415.32-22	TRAVEL - AIRFARE	834.30	-		834.30	
258-1008-415.32-23	TRAVEL - HOTEL	3,329.05	-		3,329.05	
258-1008-415.32-24	TRAVEL - MEALS	614.90	-		614.90	
258-1008-415.32-25	TRAVEL - OTHER	599.93	-		599.93	
258-1008-415.33-03	PROMOTIONAL	106.65	-		106.65	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
258-1008-415.39-10	SUBSCRIPTIONS	2,641.60	-		2,641.60	
258-1008-415.39-70	EDUCATION & TRAINING	812.62	-		812.62	
258-1008-415.39-89	MISC CHARGES & SERVICES	587.33	-		587.33	
258-1009-415.10-01	REGULAR SALARIES	47,022.38	(2,229.26)	714.01	45,507.13	
258-1009-415.11-01	FICA - REGULAR	3,716.63	(177.01)	56.61	3,596.23	
258-1009-415.11-04	PERF - REGULAR	5,266.55	(249.67)	79.97	5,096.85	
258-1009-415.11-07	UNEMPLOYMENT COMP	118.56	-		118.56	
258-1009-415.11-08	GROUP INSURANCE - HEALTH	1,650.48	-		1,650.48	
258-1009-415.11-09	GROUP INSURANCE - LIFE	120.00	-		120.00	
258-1009-415.21-04	OTHER - OFFICE SUPPLIES	29.00	-		29.00	
258-1009-415.32-21	TRAVEL - MILEAGE	95.45	-	33.93	129.38	
258-1009-415.32-22	TRAVEL - AIRFARE	1,186.40	-		1,186.40	
258-1009-415.32-23	TRAVEL - HOTEL	693.87	-		693.87	
258-1009-415.32-24	TRAVEL - MEALS	150.65	-		150.65	
258-1009-415.32-25	TRAVEL - OTHER	72.14	-		72.14	
258-1009-415.33-03	PROMOTIONAL	16,180.04	-	43.76	16,223.80	
258-1009-415.39-11	DUES & MEMBERSHIPS	675.00	-		675.00	
258-1009-415.39-63	SCHOLARSHIPS PAID	3,500.00	-		3,500.00	
258-1009-415.39-70	EDUCATION & TRAINING	103.59	-		103.59	
258-1009-415.39-89	MISC CHARGES & SERVICES	1,674.40	-	285.14	1,959.54	
258-1040-415.31-06	OTHER PROFESSIONAL SVCS	20,000.00	(10,000.00)		10,000.00	
258-1040-415.33-01	OUTSIDE PRINTING SERVICES	9,566.00	-	432.00	9,998.00	
258-1040-415.39-70	EDUCATION & TRAINING	1,010.60	-		1,010.60	
258-1040-415.39-86	MISC CHARGES & SERVICES	390.41	-		390.41	
258-1090-415.33-01	OUTSIDE PRINTING SERVICES	1,500.00	(1,000.00)		500.00	
258-1090-415.39-89	MISC CHARGES & SERVICES	200.00	-		200.00	194,792.36
	TOTAL HUMAN RIGHTS - FEDERAL GRANT	**(0.00)**	**-**	**(0.00)**	**(0.00)**	**-**
FUND 271 - EASTRACE WATERWAY - COMPLETED 3/18/16						
271-0000-101.00-00	CASH	270.41	-		270.41	
271-0000-103.00-00	INVESTMENTS	1,062.60	-		1,062.60	
271-0000-116.00-00	INTEREST REC -INVESTMENTS	2.03	-	0.09	2.12	1,335.13
271-0000-243.00-00	ENCUMBRANCES	0.02	-		0.02	
271-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(0.02)	-		(0.02)	
271-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(11,490.43)	-		(11,490.43)	
271-0000-271.00-00	**FUND BALANCE**	**6,178.14**	**(0.23)**		**6,177.91**	**(5,312.52)**
271-0000-361.00-00	INTEREST ON INVESTMENTS	(20.73)	0.23	(0.09)	(20.59)	(20.59)
271-1101-452.22-24	OPERATION/MAINT. SUPPLIES	3,997.98	-		3,997.98	3,997.98
	TOTAL EASTRACE WATERWAY	**-**	**-**	**-**	**-**	**-**
FUND 273 - MORRIS PAC/PALAIS ROYALE MARKETING - COMPLETED 3/18/16						
273-0000-101.00-00	CASH	6,147.72	-		6,147.72	
273-0000-103.00-00	INVESTMENTS	24,157.85	-		24,157.85	
273-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	200.00	200.00	
273-0000-116.00-00	INTEREST REC -INVESTMENTS	46.18	-	2.03	48.21	30,553.78
273-0000-243.00-00	ENCUMBRANCES	877.50	-		877.50	
273-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(877.50)	-		(877.50)	
273-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(4,943.10)	-		(4,943.10)	
273-0000-271.00-00	**FUND BALANCE**	**(21,770.45)**	**(1.19)**		**(21,771.64)**	**(26,714.74)**
273-0000-361.00-00	INTEREST ON INVESTMENTS	(158.00)	1.19	(2.03)	(158.84)	
273-0404-360.24-00	MARQUEE SALES	(11,021.25)	-	(200.00)	(11,221.25)	(11,380.09)
273-0404-415.33-01	OUTSIDE PRINTING SERVICES	7,541.05	-		7,541.05	7,541.05
	TOTAL MORRIS PAC/PALAIS ROYALE MARKETING	**-**	**-**	**-**	**-**	**-**
FUND 278 - TAKE HOME VEHICLE POLICE - COMPLETED 3/18/16						
278-0000-101.00-00	CASH	129,929.65	-		129,929.65	
278-0000-103.00-00	INVESTMENTS	510,566.90	-		510,566.90	
278-0000-116.00-00	INTEREST REC -INVESTMENTS	976.00	-	43.19	1,019.19	641,515.74
278-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(53.47)	(53.47)	(53.47)
278-0000-271.00-00	**FUND BALANCE**	**(516,012.22)**	**(22.56)**		**(516,034.78)**	**(516,034.78)**
278-0000-340.30-00	POLICE LIABILITY	(61,660.00)	-		(61,660.00)	
278-0000-361.00-00	INTEREST ON INVESTMENTS	(3,226.56)	22.56	(43.19)	(3,247.19)	
278-0000-380.10-94	SWORN POLICE GAS	(61,660.00)	-		(61,660.00)	(126,567.19)
278-0801-421.39-12	LIABILITY	1,086.23	-	53.47	1,139.70	1,139.70
	TOTAL TAKE HOME VEHICLE POLICE	**0.00**	**-**	**-**	**0.00**	**0.00**
FUND 280 - POLICE BLOCK GRANTS - COMPLETED 3/18/16						
280-0000-101.00-00	CASH	779.85	-		779.85	
280-0000-103.00-00	INVESTMENTS	3,064.46	-		3,064.46	
280-0000-116.00-00	INTEREST REC -INVESTMENTS	5.86	-	0.26	6.12	3,850.43
280-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(20,818.40)	-		(20,818.40)	
280-0000-271.00-00	**FUND BALANCE**	**16,990.35**	**(0.17)**		**16,990.18**	**(3,828.22)**
280-0000-361.00-00	INTEREST ON INVESTMENTS	(22.12)	0.17	(0.26)	(22.21)	(22.21)
	TOTAL POLICE BLOCK GRANTS	**(0.00)**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 281 - DEPT. COMMUNITY INVESTMENT - REV BONDS - COMPLETED 3/18/16						
281-0000-101.00-00	CASH	5,542.13	-		5,542.13	
281-0000-103.00-00	INVESTMENTS	21,778.15	-		21,778.15	
281-0000-116.00-00	INTEREST REC -INVESTMENTS	41.63	-	1.86	43.49	27,363.77
281-0000-202.00-00	ACCOUNTS PAYABLE	-	-		-	-
281-0000-271.00-00	**FUND BALANCE**	**(27,204.78)**	**(1.20)**		**(27,205.98)**	**(27,205.98)**
281-0000-361.00-00	INTEREST ON INVESTMENTS	(157.13)	1.20	(1.86)	(157.79)	(157.79)
	TOTAL DEPT. COMMUNITY INVESTMENT - REV BONDS	**0.00**	**-**	**-**	**0.00**	**0.00**
FUND 288 - EMS OPERATING AND CAPITAL FUNDS - COMPLETED 3/23/16						
288-0000-101.00-00	CASH	448,467.14	-		448,467.14	
287-0000-101.00-00	CASH	521,004.85	-		521,004.85	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
288-0000-101.20-00	TRUSTEE CASH	-	-	579,922.00	579,922.00	
288-0000-101.20-01	TRUSTEE CASH - BUILDING CORP	-	-	112,360.73	112,360.73	
288-0000-103.00-00	INVESTMENTS	1,762,280.32	-		1,762,280.32	
287-0000-103.00-00	INVESTMENTS	2,051,235.56	-	(3,913.65)	2,047,321.91	
288-0000-113.00-00	FIXED ASSETS	-	**6,883,428.00**	(19,061.00)	6,864,367.00	
288-0000-114.00-00	ACCUMULATED DEPRECIATION	-	**(1,306,498.00)**	(332,044.00)	(1,638,542.00)	
288-0000-115.00-00	ACCOUNTS RECEIVABLE	-	**5,180,497.34**	(925,467.83)	4,255,029.51	
288-0000-116.00-00	INTEREST REC -INVESTMENTS	3,368.76	-	156.91	3,525.67	
287-0000-116.00-00	INTEREST REC -INVESTMENTS	-	-	4,088.70	4,088.70	14,959,825.83
288-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(36,624.63)	(36,624.63)	
288-0000-204.00-00	INTERFUND PAYABLE	-	-	(658.49)	(658.49)	
288-0000-204.10-00	DUE TO OTHER FUNDS	(160,098.39)	-	-	(160,098.39)	
288-0000-214.01-00	ACCRUED INTEREST PAYABLE	-	**(81,524.00)**	2,248.87	(79,275.13)	
288-0000-227.10-00	PAYROLL ACCRUAL	-	-	(52,756.30)	(52,756.30)	
288-0000-235.00-00	UNAMORTIZED BOND DISCOUNT/PREMIUM	-	**(78,935.00)**	4,266.00	(74,669.00)	
288-0000-230.10-00	CAPITAL LEASE PAYABLE - ST	-	**(122,471.00)**	(31,304.47)	(153,775.47)	
288-0000-230.10-05	CAPITAL LEASE PAYABLE - LT	-	**-**	(508,273.13)	(508,273.13)	
288-0000-232.04-00	MORTGAGE BOND PAYABLE - ST	-	**-**	(220,000.00)	(220,000.00)	
288-0000-232.04-05	MORTGAGE BOND PAYABLE - LT	-	**(5,580,000.00)**	435,000.00	(5,145,000.00)	(6,431,130.54)
287-0000-243.00-00	ENCUMBRANCES	363,611.00	-		363,611.00	
287-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(363,611.00)	-		(363,611.00)	
288-0000-243.00-00	ENCUMBRANCES	57,305.01	-		57,305.01	
288-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(57,305.01)	-		(57,305.01)	
288-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(6,164,108.02)	-		(6,164,108.02)	
287-0000-271.00-00	**FUND BALANCE**	**-**	**(4,894,497.34)**		**(4,894,497.34)**	**-**
288-0000-271.00-00	**FUND BALANCE**	**3,440,946.95**	**(727,592.43)**		**2,713,354.52**	**(8,345,250.84)**
287-0000-342.09-01	MEDICAID REIMBURSEMENTS	(2,472,740.45)	-	1,372,740.45	(1,100,000.00)	
287-0000-342.15-00	FIRE GRANTS	(396,727.00)	-		(396,727.00)	
287-0000-361.00-00	INTEREST ON INVESTMENTS	(3,511.26)	-	(190.54)	(3,701.80)	
288-0000-322.01-01	PLAN REVIEW - SPRINKLED	(2,997.00)	-		(2,997.00)	
288-0000-322.01-02	PLAN REVIEW - NONSPRINKLE	(1,568.00)	-		(1,568.00)	
288-0000-322.01-03	PLAN REVIEW - ADDITION	(18,213.00)	-		(18,213.00)	
288-0000-331.02-00	PUBLIC SAFETY	(135,288.00)	-		(135,288.00)	
288-0000-340.22-00	UNIVERSITY NOTRE DAME	(131,923.91)	-	(600.00)	(132,523.91)	
288-0000-341.03-00	COPIES OF PUBLIC RECORDS	(3,951.00)	206.00	(120.00)	(3,865.00)	
288-0000-342.09-00	EMERGENCY MEDICAL SERVICE	(2,740,713.41)	350,120.84	(412,000.75)	(2,802,593.32)	
288-0000-342.10-00	NEO NATAL REVENUE	(261,719.95)	-		(261,719.95)	
288-0000-342.10-01	MEMORIAL TRANSPORT	(188,642.15)	-	(33,551.87)	(222,194.02)	
288-0000-342.11-00	EMS-COUNTY	(1,707,888.02)	-		(1,707,888.02)	
288-0000-342.15-00	FIRE GRANTS	(2,228.80)	-		(2,228.80)	
288-0000-342.15-01	FIRE TRAINING GRANT	(1,000.00)	396,727.00		395,727.00	
288-0000-354.00-00	ORDINANCE VIOLATION	(2,500.00)	800.00	(800.00)	(2,500.00)	
288-0000-360.00-00	MISCELLANEOUS REVENUE	(48,131.45)	0.00	(200.00)	(48,331.45)	
288-0000-361.00-00	INTEREST ON INVESTMENTS	(19,490.31)	127.37	(156.91)	(19,519.85)	
288-0000-391.01-00	SALE OF FIXED ASSETS	(460.00)	-	460.00	-	
288-0909-342.15-02	FIRE EQUIPMENT GRANT	(500.00)	-		(500.00)	
288-0909-351.10-01	TUITION	(27,025.00)	-		(27,025.00)	**(6,493,657.12)**
288-0902-422.10-01	REGULAR	3,252,394.70	-	39,394.43	3,291,789.13	
288-0902-422.10-04	EXTRA AND OVERTIME	303,624.13	-	3,844.26	307,468.39	
288-0902-422.10-06	SPECIAL PAYS	40,931.25	-		40,931.25	
288-0902-422.10-07	FLSA	19,583.62	-		19,583.62	
288-0902-422.10-08	SICK LEAVE BUY BACK/RETIRE	30,997.38	-		30,997.38	
288-0902-422.10-11	WORKING OUT OF CLASSIFICATION	517.51	-	26.69	544.20	
288-0902-422.10-12	CRITICAL DUTY DAYS	12,070.11	-	471.94	12,542.05	
288-0902-422.10-13	NEO-NATAL	18,240.00	-	454.00	18,694.00	
288-0902-422.10-14	FIRE PRO PAY	83,324.67	-	17.75	83,342.42	
288-0902-422.11-01	FICA - REGULAR	7,654.83	-	142.06	7,796.89	
288-0902-422.11-02	FICA - FIRE	37,347.02	-	630.89	37,977.91	
288-0902-422.11-04	PERF - REGULAR	11,475.66	-	214.46	11,690.12	
288-0902-422.11-05	PERF - FIRE	501,146.04	-	7,559.82	508,705.86	
288-0902-422.11-08	GROUP INSURANCE - HEALTH	384,381.82	-		384,381.82	
288-0902-422.11-09	GROUP INSURANCE - LIFE	3,982.77	-		3,982.77	
288-0902-422.11-10	CLOTHING ALLOWANCE	31,946.50	-		31,946.50	
288-0902-422.11-24	CELL PHONE ALLOWANCE	550.00	-		550.00	
288-0902-422.22-24	OTHER OPERATING SUPPLIES	261,103.77	(15,499.99)	28,680.35	274,284.13	
288-0902-422.23-20	SMALL TOOLS & EQUIPMENT	1,400.20	-		1,400.20	
288-0902-422.31-04	ACCOUNTING	18,474.63	(1,443.79)	1,036.21	18,067.05	
288-0902-422.31-06	OTHER PROFESSIONAL SVCS	144,483.00	-	185.00	144,668.00	
288-0902-422.32-02	POSTAGE	9,030.28	-		9,030.28	
288-0902-422.32-04	TELEPHONE & TELEGRAPH	15,294.29	(1,295.55)	1,264.12	15,262.86	
288-0902-422.36-01	BUILDINGS	10,351.00	(385.00)		9,966.00	
288-0902-422.36-04	COMPUTER EQUIPMENT	48,636.36	-		48,636.36	
288-0902-422.36-05	OTHER EQUIPMENT	4,944.30	-	1,170.00	6,114.30	
288-0902-422.37-11	CAPITAL LEASE PRINCIPAL	245,611.69	-	(245,611.69)	-	
288-0902-422.37-12	**CAPITAL LEASE INTEREST**	**207,325.69**	**-**	**156,046.67**	**363,372.36**	
288-0902-422.38-03	PAYING AGENT FEES	-	-	950.00	950.00	
288-0902-422.39-01	REFUNDS, AWARDS, INDEMNITIES	73,108.71	(784.62)	1,724.04	74,048.13	
288-0902-422.39-70	EDUCATION & TRAINING	16,087.25	-		16,087.25	
288-0902-422.43-02	MOTOR EQUIPMENT	149,003.00	-		149,003.00	
288-0909-422.22-24	OTHER OPERATING SUPPLIES	3,984.29	(168.16)	98.91	3,915.04	
288-0909-422.35-04	WATER	7,285.53	(621.68)	658.49	7,322.34	
288-0909-422.36-01	BUILDINGS	888.14	(189.99)		698.15	
288-0909-422.36-05	OTHER EQUIPMENT	6,203.10	-	2,466.00	8,669.10	5,944,418.86
287-0902-422.43-02	MOTOR EQUIPMENT	59,387.00	-	-	59,387.00	
287-0902-422.43-10	**MATERIALS & EQUIPMENT**	**241,351.30**	**-**	**(151,703.00)**	**89,648.30**	**149,035.30**

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
Other						
288-0000-422.45-00	DEPRECIATION	-	-	451,579.00	451,579.00	
288-0000-422.46-00	LOSS ON DISPOSAL	-	-	51,179.51	51,179.51	502,758.51
	TOTAL EMS / FIRE DEPARTMENT OPERATING	**(0.00)**	**0.00**	**286,000.00**	**286,000.00**	**286,000.00**
FUND 289 - HAZMAT - COMPLETED 3/18/16						
289-0000-101.00-00	CASH	6,494.21	-		6,494.21	
289-0000-103.00-00	INVESTMENTS	25,519.43	-		25,519.43	
289-0000-116.00-00	INTEREST REC -INVESTMENTS	48.78	-	2.18	50.96	32,064.60
289-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(166,628.64)	-		(166,628.64)	
289-0000-271.00-00	**FUND BALANCE**	**127,000.11**	**7,150.85**		**134,150.96**	**(32,477.68)**
289-0000-342.12-00	HAZMAT CHARGES	(13,786.56)	13,786.56		-	
289-0000-361.00-00	INTEREST ON INVESTMENTS	(188.88)	1.74	(2.18)	(189.32)	(189.32)
289-0901-422.22-24	OTHER OPERATING SUPPLIES	21,541.55	(20,939.15)		602.40	602.40
	TOTAL HAZMAT	**(0.00)**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 291 - INDIANA RIVER RESCUE - COMPLETED 3/18/16						
291-0000-101.00-00	CASH	19,332.27	-		19,332.27	
291-0000-103.00-00	INVESTMENTS	75,967.40	-		75,967.40	
291-0000-116.00-00	INTEREST REC -INVESTMENTS	145.22	-	5.63	150.85	95,450.52
291-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(1,800.00)	(1,800.00)	
291-0000-227.10-00	ACCRUED PAYROLL	-	-	(46.16)	(46.16)	(1,846.16)
291-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(47,835.99)	-		(47,835.99)	
291-0000-271.00-00	**FUND BALANCE**	**(57,563.52)**	**1,647.57**		**(55,915.95)**	**(103,751.94)**
291-0000-351.10-00	SCHOOL REGISTRATION	(53,950.00)	-		(53,950.00)	
291-0000-361.00-00	INTEREST ON INVESTMENTS	(493.37)	4.63	(5.63)	(494.37)	(54,444.37)
291-0904-422.10-06	SPECIAL PAYS	2,653.97	(1,650.08)	46.16	1,050.05	
291-0904-422.11-10	CLOTHING ALLOWANCE	857.60	(2.12)		855.48	
291-0904-422.22-01	CENTRAL SERVICE GASOLINE	163.89	-		163.89	
291-0904-422.23-10	REPAIR PARTS	304.24	-	720.00	1,024.24	
291-0904-422.23-20	SMALL TOOLS & EQUIPMENT	1,791.21	-		1,791.21	
291-0904-422.31-06	OTHER PROFESSIONAL SVCS	1,487.35	-		1,487.35	
291-0904-422.32-03	TRAVEL	11.00	-		11.00	
291-0904-422.32-23	TRAVEL - HOTEL	1,659.69	-	1,080.00	2,739.69	
291-0904-422.32-24	TRAVEL - MEALS	995.67	-		995.67	
291-0904-422.36-05	OTHER EQUIPMENT	20,424.26	-		20,424.26	
291-0904-422.39-70	EDUCATION & TRAINING	6,338.75	-		6,338.75	
291-0904-422.39-89	MISC CHARGES & SERVICES	6,713.69	-		6,713.69	
291-0904-422.43-02	MOTOR EQUIPMENT	20,996.67	-		20,996.67	64,591.95
	TOTAL INDIANA RIVER RESCUE	**-**	**0.00**	**-**	**-**	**-**
FUND 292 - POLICE GRANTS - COMPLETED 3/18/16						
292-0000-101.00-00	CASH	121,195.80	-		121,195.80	121,195.80
292-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(6,712.50)	(6,712.50)	(6,712.50)
292-0000-243.00-00	ENCUMBRANCES	55,372.50	-		55,372.50	
292-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(55,372.50)	-		(55,372.50)	
292-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(240,905.34)	-		(240,905.34)	
292-0000-271.00-00	**FUND BALANCE**	**145,496.59**	**15,296.95**		**160,793.54**	**(80,111.80)**
292-0000-331.02-00	PUBLIC SAFETY	(56,891.41)	-		(56,891.41)	
292-0000-361.00-00	INTEREST ON INVESTMENTS	(55.09)	-		(55.09)	(56,946.50)
292-8830-421.22-24	OTHER OPERATING SUPPLIES	14,186.00	(14,789.84)		(603.84)	
292-8830-421.39-89	MISC CHARGES & SERVICES	16,973.45	(507.11)	6,712.50	23,178.84	22,575.00
	TOTAL POLICE GRANTS	**-**	**0.00**	**-**	**-**	**-**
FUND 294 - REGIONAL POLICE ACADEMY - COMPLETED 3/18/16						
294-0000-101.00-00	CASH	14,122.68	-		14,122.68	
294-0000-101.01-00	PETTY CASH	100.00	-		100.00	
294-0000-103.00-00	INVESTMENTS	55,888.91	-		55,888.91	
294-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	1,950.00	1,950.00	
294-0000-116.00-00	INTEREST REC -INVESTMENTS	106.84	-	4.76	111.60	72,173.19
294-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(250.96)	(250.96)	(250.96)
294-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(6,677.29)	-		(6,677.29)	
294-0000-271.00-00	**FUND BALANCE**	**(61,605.55)**	**2,721.56**		**(58,883.99)**	**(65,561.28)**
294-0000-342.19-00	REGIONAL ACADEMY TUITION	(22,637.50)	-	(1,950.00)	(24,587.50)	
294-0000-361.00-00	INTEREST ON INVESTMENTS	(388.70)	3.01	(4.76)	(390.45)	(24,977.95)
294-0801-421.22-24	OTHER OPERATING SUPPLIES	1,295.01	-		1,295.01	
294-0801-421.32-22	TRAVEL - AIRFARE	330.20	(330.20)		-	
294-0801-421.32-23	TRAVEL - HOTEL	1,096.90	(1,096.90)		-	
294-0801-421.32-24	TRAVEL - MEALS	128.25	(128.25)		-	
294-0801-421.32-25	TRAVEL - OTHER	130.66	(130.66)		-	
294-0801-421.39-70	EDUCATION & TRAINING	12,045.00	(645.00)		11,400.00	
294-0801-421.39-89	MISC CHARGES & SERVICES	2,267.00	(192.25)	70.62	2,145.37	
294-8101-421.39-89	MISC CHARGES & SERVICES	3,797.59	(201.31)	180.34	3,776.62	18,617.00
	TOTAL REGIONAL POLICE ACADEMY	**(0.00)**	**-**	**-**	**(0.00)**	**-**
FUND 295 - COPS MORE GRANT - COMPLETED 3/23/16						
295-0000-101.00-00	CASH	24,521.31	-		24,521.31	
295-0000-101.01-00	PETTY CASH	100.00	-		100.00	
295-0000-103.00-00	INVESTMENTS	96,750.99	-		96,750.99	
295-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	270.00	270.00	
295-0000-115.10-01	INTERGOVERNMENTAL	-	-	7,318.99	7,318.99	
295-0000-116.00-00	INTEREST REC -INVESTMENTS	184.95	-	8.26	193.21	129,154.50
295-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(407.00)	(407.00)	(407.00)
295-0000-243.00-00	ENCUMBRANCES	10,245.00	-		10,245.00	
295-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(10,245.00)	-		(10,245.00)	
295-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(654,840.08)	-		(654,840.08)	
295-0000-271.00-00	**FUND BALANCE**	**548,606.35**	**20,455.34**		**569,061.69**	**(85,778.39)**

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
295-0000-331.02-00	PUBLIC SAFETY	(34,019.18)	-	(28,283.99)	(62,303.17)	
295-0000-361.00-00	INTEREST ON INVESTMENTS	(619.97)	4.66	(8.26)	(623.57)	
295-0000-380.10-99	MISC. REIMBURSEMENTS	(12,000.00)	-		(12,000.00)	
295-8100-367.00-00	DONATION PRIVATE SOURCES	(300.00)	-		(300.00)	
295-8192-360.00-00	MISCELLANEOUS REVENUE	(7,590.00)	90.00	(270.00)	(7,770.00)	
295-0000-392.00-00	INTER-FUND OPER. TRANSFER	(20,965.00)	-	20,965.00	-	(82,996.74)
295-0801-421.21-04	MISC- OFFICE	151.96	-		151.96	
295-0801-421.22-24	OTHER OPERATING SUPPLIES	34,113.15	(20,490.00)		13,623.15	
295-0801-421.39-89	MISC CHARGES & SERVICES	25,905.52	(60.00)	407.00	26,252.52	40,027.63
	TOTAL COPS MORE GRANT	**-**	**-**	**0.00**	**-**	**-**
FUND 299 - POLICE FEDERAL DRUG ENFORCEMENT - COMPLETED 3/18/16						
299-0000-101.00-00	CASH	252,751.54	-		252,751.54	
299-0000-116.00-00	INTEREST REC -INVESTMENTS	-	-	93.89	93.89	252,845.43
299-0000-243.00-00	ENCUMBRANCES	6,964.53	-		6,964.53	
299-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(6,964.53)	-		(6,964.53)	
299-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(277,537.75)	-		(277,537.75)	
299-0000-271.00-00	**FUND BALANCE**	**(68,004.82)**	**16,568.69**		**(51,436.13)**	**(328,973.88)**
299-0000-336.10-00	DRUGS & NARCOTICS	(66,449.07)	1,728.85		(64,720.22)	
299-0000-361.00-00	INTEREST ON INVESTMENTS	(974.68)	87.78	(93.89)	(980.79)	
299-0000-380.10-99	MISC. REIMBURSEMENTS	(3,864.00)	-		(3,864.00)	(69,565.01)
299-0801-421.21-05	SMALL OFFICE EQUIPMENT	22,539.94	(9,758.88)		12,781.06	
299-0801-421.22-24	OTHER OPERATING SUPPLIES	38,287.39	-		38,287.39	
299-0801-421.32-03	TRAVEL	4,718.24	-		4,718.24	
299-0801-421.39-70	EDUCATION & TRAINING	3,740.00	-		3,740.00	
299-0801-421.39-89	MISC CHARGES & SERVICES	15,082.60	(8,626.44)		6,456.16	
299-0801-421.43-02	MOTOR EQUIPMENT	79,710.61	-		79,710.61	145,693.46
	TOTAL POLICE FEDERAL DRUG ENFORCEMENT	**-**	**(0.00)**	**-**	**-**	**-**
FUND 313 - HALL OF FAME DEBT SERVICE - COMPLETED 3/23/16						
313-0000-101.00-00	CASH	53.58	-		53.58	
313-0000-103.00-00	INVESTMENTS	210.54	-		210.54	
313-0000-111.00-00	CASH WITH FISCAL AGENT	11,131.47	-	5,185.22	16,316.69	
313-0000-116.00-00	INTEREST REC -INVESTMENTS	0.40	-		0.40	16,581.21
313-0000-271.00-00	**FUND BALANCE**	**(82,320.38)**	**(480.03)**		**(82,800.41)**	**(82,800.41)**
313-0000-311.00-00	GENERAL PROPERTY TAX	(906,263.17)	480.03		(905,783.14)	
313-0000-312.02-00	AUTO EXCISE	(62,231.16)	-		(62,231.16)	
313-0000-312.03-00	COMMERCIAL VEHICLE TAX	(11,963.00)	-		(11,963.00)	
313-0000-338.00-00	PILOT TRANSFERS IN	(220,577.52)	-		(220,577.52)	
313-0000-361.00-00	INTEREST ON INVESTMENTS	(40.76)	-	(17.72)	(58.48)	(1,200,613.30)
313-0401-472.38-01	PRINCIPAL	1,150,000.00	-		1,150,000.00	
313-0401-472.38-02	INTEREST	122,000.00	-	(5,167.50)	116,832.50	1,266,832.50
	TOTAL HALL OF FAME DEBT SERVICE	**(0.00)**	**-**	**-**	**-**	**-**
FUND 315 - AIRPORT 2003 DEBT RESERVE - COMPLETED 3/18/16						
315-0000-101.00-00	CASH	210,155.46	-		210,155.46	
315-0000-103.00-00	INVESTMENTS	825,819.31	-		825,819.31	
315-0000-116.00-00	INTEREST REC -INVESTMENTS	1,578.63	-	70.69	1,649.32	1,037,624.09
315-0000-271.00-00	**FUND BALANCE**	**(1,038,304.52)**	**(45.66)**		**(1,038,350.18)**	**(1,038,350.18)**
315-0000-361.00-00	INTEREST ON INVESTMENTS	(5,988.93)	45.66	(70.69)	(6,013.96)	(6,013.96)
315-1002-460.50-02	INTER-FUND OPER. TRANSFER	6,740.05	-		6,740.05	6,740.05
	TOTAL AIRPORT 2003 DEBT RESERVE	**-**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 317 - COVELESKI BOND DEBT RESERVE - COMPLETED 3/18/16						
317-0000-101.00-00	CASH	102,858.30	-		102,858.30	
317-0000-103.00-00	INVESTMENTS	404,188.29	-		404,188.29	
317-0000-116.00-00	INTEREST REC -INVESTMENTS	772.64	-	34.56	807.20	507,853.79
317-0000-271.00-00	**FUND BALANCE**	**(504,902.80)**	**(22.20)**		**(504,925.00)**	**(504,925.00)**
317-1001-361.00-00	INTEREST ON INVESTMENTS	(2,916.43)	22.20	(34.56)	(2,928.79)	(2,928.79)
	TOTAL COVELESKI BOND DEBT RESERVE	**(0.00)**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 324 - RIVER WEST TIF (AIRPORT) - COMPLETED 3/23/16						
324-0000-101.00-00	CASH	6,629,105.88	-		6,629,105.88	
324-0000-103.00-00	INVESTMENTS	26,049,495.65	-		26,049,495.65	
420-0000-115.87-00	LOAN RECEIVABLE	-	-	278,713.57	278,713.57	
324-0000-112.00-00	PROPERTY HELD FOR RESALE	8,835,658.00	-	2,048,563.00	10,884,221.00	
324-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	-	531,011.02	531,011.02	
324-0000-115.50-00	LOAN RECEIVABLE - BLACKTHORN	-	-	125,000.00	125,000.00	
324-0000-116.00-00	INTEREST REC -INVESTMENTS	49,796.05	-	2,072.29	51,868.34	
324-0000-130.00-00	DUE FROM OTHER FUNDS	1,472,130.00	-	(1,472,130.00)	-	44,549,415.46
324-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(2,303,036.09)	(2,303,036.09)	
324-0000-203.00-00	PERFORMANCE BONDS PAYABLE	(3,232.00)	-		(3,232.00)	
324-0000-204.00-00	DUE TO OTHER FUNDS	(500,000.00)	-		(500,000.00)	(2,806,268.09)
324-0000-243.00-00	ENCUMBRANCES	11,802,075.67	-		11,802,075.67	
324-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(11,802,075.67)	-		(11,802,075.67)	
324-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(41,197,479.86)	-		(41,197,479.86)	
324-0000-271.00-00	**FUND BALANCE**	**60,824.51**	**(228,554.14)**		**(167,729.63)**	**(41,365,209.49)**
324-0000-311.00-00	GENERAL PROPERTY TAX	(16,293,239.93)	536,081.57	(531,011.02)	(16,288,169.38)	
324-0000-317.00-00	HOTEL/MOTEL TAX	(492,000.00)	-		(492,000.00)	
324-0000-349.11-00	PARKING	(4,615.90)	-		(4,615.90)	
324-0000-349.12-00	PARKING - ST. JOE	(9,444.94)	-		(9,444.94)	
324-0000-360.00-00	MISCELLANEOUS REVENUE	(47,807.00)	(90,966.00)		(138,773.00)	
324-0000-361.00-00	INTEREST ON INVESTMENTS	(189,021.25)	1,198.19	(2,073.29)	(189,896.35)	
324-0000-361.31-10	INTEREST INCOME	(23,558.89)	-		(23,558.89)	
324-0000-362.00-00	RENTAL OF PROPERTY	(95,413.60)	-		(95,413.60)	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
324-0000-380.10-99	MISC. REIMBURSEMENTS	(52.25)	-		(52.25)	
324-0000-391.05-00	PROPERTY SALES	(1,048,001.00)	-		(1,048,001.00)	
324-0000-391.05-02	LAND	(15,000.00)	-		(15,000.00)	
324-0000-391.05-03	SALE OF BLACKTHORN	(1,472,130.00)	-	1,472,130.00	-	
324-0000-391.05-04	BLACKTHORN GOLF CART SALE	(14,857.38)	-	(125,000.00)	(139,857.38)	
324-0000-393.04-00	BOND REFUNDING SAVINGS	(6.52)	-		(6.52)	
324-0000-399.31-10	PRINCIPAL ON LOANS	(208,434.71)	-	208,434.71	-	
324-0000-399.40-00	PROPERTY FOR RESALE - DISP	-	-	3,380,378.00	3,380,378.00	
324-0000-392.00-00	INTER-FUND OPER. TRANSFER	(4,989,785.47)	90,966.00	(5,865,088.28)	(10,763,907.75)	(25,828,318.96)
324-1050-460.31-01	LEGAL	198,159.49	(5,382.43)	4,992.90	197,769.96	
324-1050-460.31-02	ENGINEERING	479,093.41	(76,674.48)	8,512.50	410,931.43	
324-1050-460.31-05	APPRAISAL	-	-		-	
324-1050-460.31-06	OTHER PROF SERVICES	2,228,219.54	(226,668.71)	480.00	2,002,030.83	
324-1050-460.37-11	CAPITAL LEASE PRINCIPAL	1,832,999.13	-	(1,683,295.00)	149,704.13	
324-1050-460.37-12	CAPITAL LEASE INTEREST	576,300.00	-	(473,467.30)	102,832.70	
324-1050-460.50-02	TRANSFER OUT	-	-	2,156,762.30	2,156,762.30	
324-1050-460.37-13	BOND PAYOFF FEES/PAYING AGENT FEES	7,628.72	-		7,628.72	
324-1050-460.38-01	PRINCIPAL	2,856,666.68	-		2,856,666.68	
324-1050-460.38-02	INTEREST	1,200,486.50	-		1,200,486.50	
324-1050-460.38-03	PAYING AGENT FEES	1,500.00	-		1,500.00	
324-1050-460.39-01	REFUNDS / AWARDS	404,929.60	-		404,929.60	
324-1050-460.39-64	PROPERTY MANAGEMENT	62.00	-		62.00	
324-1050-460.39-82	DEMOLITION & CLEARANCE	34,488.44	-	10,100.00	44,588.44	
324-1050-460.41-01	LAND	190,031.86	-		190,031.86	
324-1050-460.42-01	LAND IMPROVEMENTS	296,140.76	-	136,538.93	432,679.69	
324-1050-460.42-02	BUILDINGS	1,637,462.72	-	346,166.50	1,983,629.22	
324-1050-460.42-03	STREETS AND ALLEYS	4,718,288.39	-	819,226.32	5,537,514.71	
324-1050-460.42-07	EQUIPMENT	6,844,613.37	-	977,018.94	7,821,632.31	
324-0000-460.40-00	PROPERTY FOR RESALE-ACQ	-	0.00	(51,000.00)	(51,000.00)	25,450,381.08
	TOTAL RIVER WEST TIF (AIRPORT)	**(0.00)**	**(0.00)**	**(0.00)**	**0.00**	**-**
FUND 328 - SBCDA 2003 DEBT RESERVE - COMPLETED 3/18/16						
328-0000-101.00-00	CASH	351,135.67	-		351,135.67	
328-0000-103.00-00	INVESTMENTS	1,379,810.06	-		1,379,810.06	
328-0000-116.00-00	INTEREST REC -INVESTMENTS	2,637.64	-	118.12	2,755.76	1,733,701.49
328-0000-271.00-00	**FUND BALANCE**	**(1,734,838.36)**	**(76.29)**		**(1,734,914.65)**	**(1,734,914.65)**
328-0000-361.00-00	INTEREST ON INVESTMENTS	(10,006.54)	76.29	(118.12)	(10,048.37)	(10,048.37)
328-1002-460.50-02	INTER-FUND OPER. TRANSFER	11,261.53	-		11,261.53	11,261.53
	TOTAL SBCDA 2003 DEBT RESERVE	**(0.00)**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 377 - PROFESSIONAL SPORTS DEVELOPMENT - COMPLETED 3/23/16						
377-0000-101.00-00	CASH	86,564.24	-		86,564.24	
377-0000-103.00-00	INVESTMENTS	340,159.75	-		340,159.75	
377-0000-115.10-00	INTERGOVERNMENTAL	-	-	149,007.00	149,007.00	
377-0000-116.00-00	INTEREST REC -INVESTMENTS	650.25	-	29.09	679.34	576,410.33
377-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(437,301.80)	-		(437,301.80)	
377-0000-271.00-00	**FUND BALANCE**	**(158,790.21)**	**(151,102.21)**		**(309,892.42)**	**(747,194.22)**
377-0000-335.10-00	PROF SPORTS DEV AREA	(628,261.00)	151,076.00	(149,007.00)	(626,192.00)	
377-0000-360.00-00	MISCELLANEOUS REVENUE	(56,232.85)	-		(56,232.85)	
377-0000-361.00-00	INTEREST ON INVESTMENTS	(2,390.88)	26.21	(29.09)	(2,393.76)	(684,818.61)
377-0401-452.38-01	PRINCIPAL	620,000.00	-		620,000.00	
377-0401-452.38-02	INTEREST	134,802.50	-		134,802.50	
377-0401-452.38-03	PAYING AGENT FEES	800.00	-		800.00	
377-1001-452.38-01	PRINCIPAL	100,000.00	-		100,000.00	855,602.50
	TOTAL PROFESSIONAL SPORTS DEVELOPMENT	**-**	**0.00**	**(0.00)**	**-**	**-**
FUND 401 - COVELESKI STADIUM CAPITAL - COMPLETED 3/18/16						
401-0000-101.00-00	CASH	16,721.21	-		16,721.21	
401-0000-103.00-00	INVESTMENTS	65,707.10	-		65,707.10	
401-0000-116.00-00	INTEREST REC -INVESTMENTS	125.61	-	5.62	131.23	82,559.54
401-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(22,000.00)	(22,000.00)	(22,000.00)
401-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(300,743.13)	-		(300,743.13)	
401-0000-271.00-00	**FUND BALANCE**	**260,292.58**	**(1.78)**		**260,290.80**	**(40,452.33)**
401-0000-347.01-40	LEASE OF STADIUM	(41,853.25)	-		(41,853.25)	
401-0000-361.00-00	INTEREST ON INVESTMENTS	(250.12)	1.78	(5.62)	(253.96)	(42,107.21)
401-1101-452.36-01	OTHER PROFESSIONAL SERVICES	-	-	22,000.00	22,000.00	22,000.00
	TOTAL COVELESKI STADIUM CAPITAL	**(0.00)**	**-**	**-**	**(0.00)**	**-**
FUND 403 - ZOO ENDOWMENT - COMPLETED 3/18/16						
403-0000-101.00-00	CASH	10,015.17	-		10,015.17	
403-0000-103.00-00	INVESTMENTS	39,355.21	-		39,355.21	
403-0000-116.00-00	INTEREST REC -INVESTMENTS	75.23	-	3.37	78.60	49,448.98
403-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(19,772.07)	-		(19,772.07)	
403-0000-271.00-00	**FUND BALANCE**	**(29,389.58)**	**(2.16)**		**(29,391.74)**	**(49,163.81)**
403-0000-361.00-00	INTEREST ON INVESTMENTS	(283.96)	2.16	(3.37)	(285.17)	(285.17)
	TOTAL ZOO ENDOWMENT	**(0.00)**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 404 - COUNTY OPTION INCOME TAX - COMPLETED 3/23/16						
404-0000-101.00-00	CASH	2,447,792.21	-		2,447,792.21	
404-0000-103.00-00	INVESTMENTS	9,618,756.11	-		9,618,756.11	
404-0000-112.00-00	PROPERTY HELD FOR RESALE	174,999.00	-		174,999.00	
404-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	1,457.47	1,457.47	
404-0000-116.00-00	INTEREST REC -INVESTMENTS	18,387.15	-	822.48	19,209.63	
404-0000-120.00-00	ADVANCE TO OTHER FUND	2,027,973.00	-	(438,202.50)	1,589,770.50	
404-0000-130.00-00	DUE FROM OTHER FUNDS	-	-	181.56	181.56	13,852,166.48

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
404-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(788,266.71)	(788,266.71)	
404-0000-227.10-00	ACCRUED PAYROLL	-	-	(4,289.92)	(4,289.92)	(792,556.63)
404-0000-243.00-00	ENCUMBRANCES	2,205,471.12	-		2,205,471.12	
404-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(2,205,471.12)	-		(2,205,471.12)	
404-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(47,106,007.84)	-		(47,106,007.84)	
404-0000-271.00-00	**FUND BALANCE**	**29,951,654.24**	**637,471.21**		**30,589,125.45**	**(16,516,882.39)**
404-0000-316.00-00	COUNTY OPTION INC. TAX	(8,859,912.00)	-		(8,859,912.00)	
404-0000-361.00-00	INTEREST ON INVESTMENTS	(84,867.89)	683.86	(822.48)	(85,006.51)	
404-0000-380.10-13	TELEPHONE	(121,905.13)	2,260.26	(1,639.03)	(121,283.90)	
404-0000-380.10-80	COMPUTER MAINTENANCE	(410,641.92)	-		(410,641.92)	
404-0000-399.02-06	PRINCIPAL INCOME	(438,202.50)	-	438,202.50	-	
404-0000-393.00-00	COMPUTER LEASES	-	-	(110,619.72)	(110,619.72)	(9,587,464.05)
404-0401-415.37-03	OFFICE SPACE	40,000.00	-		40,000.00	
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	1,569,038.90	-	(880,465.00)	688,573.90	
404-0401-415.37-12	CAPITAL LEASE INTEREST	343,260.51	-	(229,516.00)	113,744.51	
404-0401-415.50-02	TRANSFER OUT	-	-	1,109,981.00	1,109,981.00	
404-0408-453.39-30	GRANTS AND SUBSIDIES	65,000.00	-		65,000.00	
404-0409-453.34-02	LIABILITY INSURANCE	7,308.00	-		7,308.00	
404-0409-453.39-30	GRANTS AND SUBSIDIES	255,938.00	-		255,938.00	
404-0602-431.22-40	SIGNALS/LIGHTS	89,927.54	-		89,927.54	
404-0602-431.43-10	OTHER EQUIPMENT	755,680.35	(25,324.59)		730,355.76	
404-0617-431.31-01	LEGAL SERVICES	294,643.66	(25,743.15)	10,298.90	279,199.41	
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	117,267.66	(13,169.15)		104,098.51	
404-0617-431.32-04	TELEPHONE	545,365.83	(911.84)	1,655.00	546,108.99	
404-0617-431.33-03	PROMOTIONAL	151,440.00	(82.00)	146.00	151,504.00	
404-0617-431.35-01	ELECTRIC	1,545,997.42	-		1,545,997.42	
404-0617-431.36-01	BUILDING/STREET MAINTENANCE	449,383.58	(396,000.00)	580,000.00	633,383.58	
404-0617-431.36-05	OTHER EQUIPMENT	5,639.00	-		5,639.00	
404-0617-431.37-11	CAPITAL LEASE PRINCIPAL	178,539.39	-		178,539.39	
404-0617-431.37-12	CAPITAL LEASE INTEREST	22,040.27	-		22,040.27	
404-0617-431.39-11	DUES & MEMBERSHIPS	27,080.00	-		27,080.00	
404-0617-431.39-60	ELECTION EXPENSE	-	-	112,439.65	112,439.65	
404-0617-431.39-89	MISC. CHARGES AND SERVICE	138,531.70	(143,000.00)		(4,468.30)	
404-0619-431.50-02	INTER-FUND OPER. TRANSFERS	1,500,000.00	-		1,500,000.00	
404-0672-415.10-01	REGULAR SALARIES	233,109.39	(5,144.54)	3,615.90	231,580.75	
404-0672-415.10-03	SEASONAL & INTERNS	8,940.24	(1,684.94)		7,255.30	
404-0672-415.11-01	FICA - REGULAR	18,860.47	(559.39)	269.04	18,570.12	
404-0672-415.11-04	PERF - REGULAR	25,976.04	(444.03)	404.98	25,936.99	
404-0672-415.11-08	GROUP INSURANCE - HEALTH	37,501.64	-		37,501.64	
404-0672-415.11-09	GROUP INSURANCE - LIFE	370.00	-		370.00	
404-0672-415.11-22	PARKING ALLOWANCE	960.00	-		960.00	
404-0672-415.11-24	CELL PHONE ALLOWANCE	440.00	-		440.00	
404-0672-415.21-04	OTHER - OFFICE SUPPLIES	6,491.13	(74.84)	4,291.58	10,707.87	
404-0672-415.21-05	SMALL OFFICE EQUIPMENT	19,097.92	-	1,919.76	21,017.68	
404-0672-415.23-25	COMPUTER EQUIPMENT	17,560.54	(1,118.24)		16,442.30	
404-0672-415.31-06	OTHER PROFESSIONAL SVCS	305,197.72	(9,460.00)	32,460.81	328,198.53	
404-0672-415.31-70	ADM FEE ALLOCATION	531,168.00	-		531,168.00	
404-0672-415.32-21	TRAVEL - MILEAGE	1,265.21	(90.98)		1,174.23	
404-0672-415.32-22	TRAVEL - AIRFARE	4,404.48	(124.99)		4,279.49	
404-0672-415.32-23	TRAVEL - HOTEL	11,943.55	-		11,943.55	
404-0672-415.32-24	TRAVEL - MEALS	2,011.28	-		2,011.28	
404-0672-415.32-25	TRAVEL - OTHER	1,933.45	-		1,933.45	
404-0672-415.36-04	COMPUTER EQUIPMENT	634,825.49	(594.65)	21,174.77	655,405.61	
404-0672-415.37-11	CAPITAL LEASE PRINCIPAL	313,811.27	-		313,811.27	
404-0672-415.37-12	CAPITAL LEASE INTEREST	20,308.49	-		20,308.49	
404-0672-415.39-70	EDUCATION & TRAINING	28,808.88	-		28,808.88	
404-0672-415.43-08	COMPUTER EQUIP. & NETWORK	50,000.00	-		50,000.00	
404-0801-421.22-01	CENTRAL SERVICE GASOLINE	530,022.58	-		530,022.58	
404-0801-421.31-06	OTHER PROFESSIONAL SVCS	100,000.00	-		100,000.00	
404-0801-421.36-03	AUTOMOTIVE EQUIPMENT	294,650.47	-		294,650.47	
404-0801-421.36-04	COMPUTER EQUIPMENT	25,683.50	(16,888.00)		8,795.50	
404-0801-421.36-06	RADIO EQUIPMENT	49,001.03	-		49,001.03	
404-0901-422.22-01	CENTRAL SERVICE GASOLINE	129,913.73	-		129,913.73	
404-1001-460.31-06	OTHER PROF SERVICES	53,639.00	-	14,697.00	68,336.00	
404-1001-460.39-30	GRANTS AND SUBSIDIES	221,000.00	-		221,000.00	
404-1001-460.39-64	PROPERTY MANAGEMENT	6,964.84	-		6,964.84	
404-1001-460.39-89	MISC CHARGES & SERVICES	48,090.71	-		48,090.71	
404-1001-460.42-03	STREETS AND ALLEYS	2,859.50	-	9,183.24	12,042.74	
404-1201-415.39-87	VACANT & ABANDONED	866,462.48	-		866,462.48	
404-1201-431.36-04	COMPUTER EQUIPMENT	76,620.73	-		76,620.73	
404-1201-431.43-03	COMPUTER LEASES	-	-	110,619.72	110,619.72	13,044,736.59
	TOTAL COUNTY OPTION INCOME TAX	**(0.00)**	**0.00**	**0.00**	**(0.00)**	**-**
FUND 405 - PARK NONREVERTING CAPITAL - COMPLETED 3/18/16						
405-0000-101.00-00	CASH	34,842.09	-		34,842.09	
405-0000-101.02-00	RESTRICTED CASH	60,300.00	-		60,300.00	
405-0000-103.00-00	INVESTMENTS	373,866.92	-		373,866.92	
405-0000-116.00-00	INTEREST REC -INVESTMENTS	714.68	-	27.76	742.44	469,751.45
405-0000-243.00-00	ENCUMBRANCES	11,333.42	-		11,333.42	
405-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(11,333.42)	-		(11,333.42)	
405-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(352,300.35)	-		(352,300.35)	
405-0000-271.00-00	**FUND BALANCE**	**(168,863.58)**	**(4,018.94)**		**(172,882.52)**	**(525,182.87)**
405-0000-361.00-00	INTEREST ON INVESTMENTS	(2,508.29)	18.94	(27.76)	(2,517.11)	
405-1101-347.01-11	PICNIC AREA NONREVERTING	(4,873.18)	-		(4,873.18)	

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
405-1101-347.01-71	SITE MOWING	(2,740.40)	-		(2,740.40)	
405-1101-360.00-00	MISCELLANEOUS REVENUE	(4,000.00)	4,000.00		-	
405-1102-360.00-00	MISCELLANEOUS REVENUE	(250.00)	-		(250.00)	(10,380.69)
405-1101-452.22-24	OPERATION/MAINT. SUPPLIES	8,173.40	-		8,173.40	
405-1101-452.22-25	PLANTS CHEM. SEED & FERT.	8,410.93	-		8,410.93	
405-1101-452.39-01	REFUNDS, AWARDS, INDEMNITIES	120.00	-		120.00	
405-1102-452.22-24	OPERATION/MAINT. SUPPLIES	4,105.06	-		4,105.06	
405-1102-452.23-99	REPAIR & MAINT. MATERIALS	12,851.77	-		12,851.77	
405-1102-452.39-89	CONTRACT SERVICES/CHARGES	9,651.95	-		9,651.95	
405-1102-452.43-07	PARK EQUIPMENT	22,499.00	-		22,499.00	65,812.11
	TOTAL PARK NONREVERTING CAPITAL	**0.00**	**-**	**-**	**0.00**	**-**
FUND 406 - CUMULATIVE CAPITAL DEVELOPMENT - COMPLETED 3/18/16						
406-0000-101.00-00	CASH	115,849.94	-		115,849.94	
406-0000-103.00-00	INVESTMENTS	455,239.76	-		455,239.76	
406-0000-116.00-00	INTEREST REC -INVESTMENTS	870.23	-	32.87	903.10	571,992.80
406-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,971,581.89)	-		(2,971,581.89)	
406-0000-271.00-00	**FUND BALANCE**	**2,390,331.48**	**(438.79)**		**2,389,892.69**	**(581,689.20)**
406-0000-311.00-00	GENERAL PROPERTY TAX	(428,727.12)	415.42		(428,311.70)	
406-0000-312.02-00	AUTO EXCISE	(29,439.77)	-		(29,439.77)	
406-0000-312.03-00	COMMERCIAL VEHICLE TAX	(8,707.66)	-		(8,707.66)	
406-0000-338.00-00	PILOT TRANSFERS IN	(52,191.48)	-		(52,191.48)	
406-0000-361.00-00	INTEREST ON INVESTMENTS	(2,306.59)	23.37	(32.87)	(2,316.09)	(520,966.70)
406-0401-415.38-01	PRINCIPAL	510,969.88	-		510,969.88	
406-0401-415.38-02	INTEREST	19,693.22	-		19,693.22	530,663.10
	TOTAL CUMULATIVE CAPITAL DEVELOPMENT	**0.00**	**(0.00)**	**-**	**(0.00)**	**-**
FUND 407 - CUMULATIVE CAPITAL IMPROVEMENT - COMPLETED 3/23/16						
407-0000-101.00-00	CASH	63,039.62	-		63,039.62	
407-0000-103.00-00	INVESTMENTS	247,718.25	-		247,718.25	
407-0000-116.00-00	INTEREST REC -INVESTMENTS	473.54	-	18.73	492.27	311,250.14
407-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,345,665.74)	-		(2,345,665.74)	
407-0000-271.00-00	**FUND BALANCE**	**2,096,182.76**	**(10.15)**		**2,096,172.61**	**(249,493.13)**
407-0000-317.00-00	HOTEL/MOTEL TAX	(150,000.00)	-		(150,000.00)	
407-0000-335.04-00	CIGAR. TAX DIST.-C.C.I.F.	(253,986.55)	-		(253,986.55)	
407-0000-360.00-00	MISCELLANEOUS REVENUE	-	-		-	
407-0000-361.00-00	INTEREST ON INVESTMENTS	(636.88)	10.15	(18.73)	(645.46)	
407-0000-362.00-00	RENTAL OF PROPERTY	(25,000.00)	-		(25,000.00)	(429,632.01)
407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	337,500.00	-	(337,500.00)	-	
407-0401-415.37-12	CAPITAL LEASE INTEREST	30,375.00	-	(30,375.00)	-	
407-0401-415.50-02	TRANSFER OUT	-	0.00	367,875.00	367,875.00	367,875.00
	TOTAL CUMULATIVE CAPITAL IMPROVEMENT	**(0.00)**	**-**	**-**	**-**	**-**
FUND 408 - ECONOMIC DEVELOPMENT INCOME TAX - COMPLETED 3/23/16						
408-0000-101.00-00	CASH	1,999,978.42	-		1,999,978.42	
408-0000-103.00-00	INVESTMENTS	7,859,043.18	-		7,859,043.18	
408-0000-112.00-00	PROPERTY HELD FOR RESALE	270,001.00	-		270,001.00	
408-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	150,000.00	150,000.00	
408-0000-116.00-00	INTEREST REC -INVESTMENTS	15,023.30	-	650.14	15,673.44	10,294,696.04
408-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(65,386.90)	(65,386.90)	
408-0000-204.00-00	DUE TO OTHER FUNDS	-	-	(85.43)	(85.43)	(65,472.33)
408-0000-243.00-00	ENCUMBRANCES	109,997.00	-		109,997.00	
408-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(109,997.00)	-		(109,997.00)	
408-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(15,531,443.42)	-		(15,531,443.42)	
408-0000-271.00-00	**FUND BALANCE**	**5,091,217.53**	**112,511.09**		**5,203,728.62**	**(10,327,714.80)**
408-0000-315.00-00	ECON/DEV INCOME TAX	(9,031,709.25)	-	(149,496.75)	(9,181,206.00)	
408-0000-361.00-00	INTEREST ON INVESTMENTS	(56,630.86)	431.46	(650.14)	(56,849.54)	
408-0000-369.00-00	COMMON AREA FEES	(150,000.00)	-	(150,000.00)	(300,000.00)	
408-1001-350.10-00	JOB TARGET PENALTY FEE	(354,660.00)	-		(354,660.00)	
408-0000-380.10-99	MISC. REIMBURSEMENTS	(82.08)	-		(82.08)	(9,892,797.62)
408-0401-415.37-11	CAPITAL LEASE PRINCIPAL	421,800.00	-	(421,705.00)	95.00	
408-0401-415.37-12	CAPITAL LEASE INTEREST	41,200.00	-	(41,282.70)	(82.70)	
408-0401-415.50-02	TRANSFER OUT	-	0.00	621,354.00	621,354.00	
408-0401-415.38-01	PRINCIPAL	944,177.73	-	92,533.05	1,036,710.78	
408-0401-415.38-02	INTEREST	180,120.85	-	56,963.70	237,084.55	
408-0401-415.38-03	PAYING AGENT FEES	3,000.00	(1,000.00)	1,000.00	3,000.00	
408-0401-415.38-04	PRINCIPAL	147,811.14	-	(83,333.35)	64,477.79	
408-0401-415.38-05	INTEREST	85,290.93	-	(75,032.95)	10,257.98	
408-0401-415.39-30	GRANTS AND SUBSIDIES	467,512.98	(18,000.00)		449,512.98	
408-0401-415.50-02	INTER-FUND OPER. TRANSFERS	1,967,638.00	-		1,967,638.00	
408-0607-431.50-02	INTER-FUND OPER. TRANSFERS	1,853,000.00	-		1,853,000.00	
408-0801-421.36-03	AUTOMOTIVE EQUIPMENT	280,793.92	-		280,793.92	
408-0901-422.36-03	AUTOMOTIVE EQUIPMENT	73,674.00	-		73,674.00	
408-1001-460.33-01	OUTSIDE PRINTING SERVICE	10,760.22	(3,991.56)		6,768.66	
408-1001-460.39-30	GRANTS AND SUBSIDIES	88,000.00	-		88,000.00	
408-1001-460.39-58	HISTORIC PRESERVATION	25,000.00	-		25,000.00	
408-1050-460.36-01	BUILDINGS	66,313.86	(48,483.18)		17,830.68	
408-1050-460.39-41	OTHER SERVICES-MANAGEMENT FEE	1,005.25	-		1,005.25	
408-1050-460.39-64	PROPERTY MANAGEMENT	170,606.17	(2,655.83)	17,783.43	185,733.77	
408-1050-460.39-89	MISC CHARGES & SERVICES	250,997.00	(21,250.00)	41,500.00	271,247.00	
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	12,023.13	(1,186.98)	5,188.90	16,025.05	
408-1104-452.39-30	GRANTS AND SUBSIDIES	97,773.00	-		97,773.00	
408-1104-452.42-01	LAND IMPROVEMENTS	3,200.00	(3,200.00)		-	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
408-1201-415.39-89	MISC CHARGES & SERVICES	34,420.00	(13,175.00)		21,245.00	
408-1201-415.50-02	INTER-FUND OPER. TRANSFERS	2,033,776.00	-		2,033,776.00	
408-1207-415.50-02	INTER-FUND OPER. TRANSFERS	629,368.00	-		629,368.00	9,991,288.71
	TOTAL ECONOMIC DEVELOPMENT INCOME TAX	**0.00**	**0.00**	**0.00**	**0.00**	**-**
FUND 410 - URBAN DEVELOPMENT ACTION GRANT (UDAG) - COMPLETED 3/18/16						
410-0000-101.00-00	CASH	127,687.02	-		127,687.02	
410-0000-103.00-00	INVESTMENTS	501,754.29	-		501,754.29	
410-0000-115.87-00	LOAN RECEIVABLE	1,768,852.00	-	(1,029,452.26)	739,399.74	
410-0000-116.00-00	INTEREST REC -INVESTMENTS	959.15	-	61.31	1,020.46	1,369,861.51
410-0000-208.15-00	ADVANCE FROM OTHER FUND	(2,027,973.00)	-	438,202.50	(1,589,770.50)	(1,589,770.50)
410-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,762,490.73)	-		(3,762,490.73)	
410-0000-271.00-00	**FUND BALANCE**	**3,993,946.29**	**(1.22)**		**3,993,945.07**	**231,454.34**
410-0000-360.00-00	MISCELLANEOUS REVENUE	(1,039,452.26)	-	1,029,452.26	(10,000.00)	
410-0000-361.00-00	INTEREST ON INVESTMENTS	(1,485.26)	1.22	(61.31)	(1,545.35)	(11,545.35)
410-1002-460.38-01	PRINCIPAL	438,202.50	-	(438,202.50)	-	-
	TOTAL URBAN DEVELOPMENT ACTION GRANT (UDAG)	**-**	**-**	**-**	**(0.00)**	**(0.00)**
FUND 412 - MAJOR MOVES CONSTRUCTION - COMPLETED 3/18/16						
412-0000-101.00-00	CASH	436,896.04	-		436,896.04	
412-0000-103.00-00	INVESTMENTS	1,716,810.91	-		1,716,810.91	
412-0000-116.00-00	INTEREST REC -INVESTMENTS	3,281.84	-	147.40	3,429.24	
412-0000-120.00-00	ADVANCE TO OTHER FUND	5,627,495.31	-	(555,782.49)	5,071,712.82	7,228,849.01
412-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(129,904.00)	(129,904.00)	(129,904.00)
412-0000-243.00-00	ENCUMBRANCES	795,032.76	-		795,032.76	
412-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(795,032.76)	-		(795,032.76)	
412-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(14,957,986.71)	-		(14,957,986.71)	
412-0000-271.00-00	**FUND BALANCE**	**5,688,828.84**	**162,887.07**		**5,851,715.91**	**(9,106,270.80)**
412-0000-361.00-00	INTEREST ON INVESTMENTS	(19,068.64)	178.66	(147.40)	(19,037.38)	
412-0000-399.02-06	PRINCIPAL INCOME	(555,782.49)	-	555,782.49	-	
412-0000-399.02-07	INTEREST	(230,404.52)	-		(230,404.52)	(249,441.90)
412-0602-431.42-03	STREETS AND ALLEYS	2,257,939.42	(163,065.73)	129,904.00	2,224,777.69	
412-0602-431.43-09	MATERIALS & EQUIPMENT	31,990.00	-		31,990.00	2,256,767.69
	TOTAL MAJOR MOVES CONSTRUCTION	**(0.00)**	**-**	**-**	**(0.00)**	**-**
FUND 416 - MORRIS PERFORMING ARTS CENTER CAPITAL - COMPLETED 3/18/16						
416-0000-101.00-00	CASH	104,662.33	-		104,662.33	
416-0000-103.00-00	INVESTMENTS	411,277.32	-		411,277.32	
416-0000-116.00-00	INTEREST REC -INVESTMENTS	786.20	-	35.02	821.22	516,760.87
416-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(9,945.00)	(9,945.00)	(9,945.00)
416-0000-243.00-00	ENCUMBRANCES	14,923.00	-		14,923.00	
416-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(14,923.00)	-		(14,923.00)	
416-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(470,702.42)	-		(470,702.42)	
416-0000-271.00-00	**FUND BALANCE**	**(44,718.31)**	**1,245.41**		**(43,472.90)**	**(514,175.32)**
416-0000-347.02-01	TICKET SURCHARGE	(61,164.00)	-		(61,164.00)	
416-0000-361.00-00	INTEREST ON INVESTMENTS	(2,969.04)	22.34	(35.02)	(2,981.72)	(64,145.72)
416-0404-453.23-20	SMALL TOOLS & EQUIPMENT	30,025.08	(1,267.75)	5,000.00	33,757.33	
416-0404-453.36-01	BUILDING SERVICES	32,802.84	-	4,945.00	37,747.84	71,505.17
	TOTAL MORRIS PERFORMING ARTS CENTER CAPITAL	**0.00**	**-**	**-**	**-**	**-**
FUND 420 - TIF DISTRICT - SBCDA GENERAL - COMPLETED 3/23/16						
420-0000-112.00-00	PROPERTY HELD FOR RESALE	5,377,940.00	-	(5,377,940.00)	-	
420-0000-115.87-00	LOAN RECEIVABLE	487,148.28	-	(487,148.28)	-	-
420-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(5,539,643.21)	-		(5,539,643.21)	
420-0000-271.00-00	**FUND BALANCE**	**(4,413,917.84)**	**12,083.00**		**(4,401,834.84)**	**(9,941,478.05)**
420-1050-460.50-02	INTER-FUND OPER. TRANSFER	4,088,472.77	(12,083.00)	5,865,088.28	9,941,478.05	9,941,478.05
	TOTAL TIF DISTRICT - SBCDA GENERAL	**-**	**-**	**-**	**-**	**-**
FUND 422 - TIF DISTRICT - WEST WASHINGTON - COMPLETED 3/18/16						
422-0000-101.00-00	CASH	305,205.86	-		305,205.86	
422-0000-103.00-00	INVESTMENTS	1,199,325.94	-		1,199,325.94	
422-0000-112.00-00	PROPERTY HELD FOR RESALE	436,690.00	-		436,690.00	
422-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	-	84,360.93	84,360.93	
422-0000-116.00-00	INTEREST REC -INVESTMENTS	2,292.62	-	99.25	2,391.87	2,027,974.60
422-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(3,366.00)	(3,366.00)	(3,366.00)
422-0000-243.00-00	ENCUMBRANCES	303,366.00	-		303,366.00	
422-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(303,366.00)	-		(303,366.00)	
422-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(906,155.82)	-		(906,155.82)	
422-0000-271.00-00	**FUND BALANCE**	**(726,283.61)**	**(43.95)**		**(726,327.56)**	**(1,632,483.38)**
422-0000-311.00-00	GENERAL PROPERTY TAX	(402,910.59)	-	(84,360.93)	(487,271.52)	(487,271.52)
422-0000-361.00-00	INTEREST ON INVESTMENTS	(6,941.58)	43.95	(99.25)	(6,996.88)	(6,996.88)
422-1050-460.31-06	OTHER PROF SERVICES	30,501.68	-	3,366.00	33,867.68	
422-1050-460.42-03	STREETS AND ALLEYS	68,275.50	-		68,275.50	102,143.18
	TOTAL TIF DISTRICT - WEST WASHINGTON	**-**	**-**	**-**	**(0.00)**	**-**
FUND 425 - TIF LEIGHTON PLAZA - COMPLETED 3/22/16						
425-0000-101.00-00	CASH	33,392.82	-		33,392.82	
425-0000-103.00-00	INVESTMENTS	131,219.21	-		131,219.21	
425-0000-111.00-00	CASH WITH FISCAL AGENT	43,953.31	-	6,666.19	50,619.50	
425-0000-116.00-00	INTEREST REC -INVESTMENTS	250.84	-	11.22	262.06	
425-0000-117.00-00	UTILITY DEPOSITS	-	1,844.00		1,844.00	
425-0000-115.00-00	ACCOUNTS RECEIVABLE	-	348.00		348.00	217,685.59
425-0000-227.00-00	ACCRUED PROPERTY TAXES	-	(6,112.12)		(6,112.12)	
425-0000-205.00-00	SECURITY DEPOSITS PAYABLE	-	(6,161.19)	1,165.53	(4,995.66)	(11,107.78)
425-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(30,426.25)	-		(30,426.25)	
425-0000-271.00-00	**FUND BALANCE**	**(142,100.03)**	**199.26**		**(141,900.77)**	**(172,327.02)**
425-0000-361.00-00	INTEREST ON INVESTMENTS	(854.83)	3.91	(11.22)	(862.14)	

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425-1081-360.00-00	MISCELLANEOUS REVENUE	(5,064.28)	(527.73)	(180.00)	(5,772.01)	
425-1081-360.20-00	COMMON AREA MAINT. INC.	(39,321.85)	4,273.63	(2,394.21)	(37,442.43)	
425-1081-361.00-00	INTEREST ON INVESTMENTS	(1.92)	-	(0.18)	(2.10)	
425-1081-362.00-00	RENTAL OF PROPERTY	(87,250.91)	9,182.19	(5,612.03)	(83,680.75)	
425-1083-362.00-00	RENTAL OF PROPERTY	(34,257.24)	3,912.00	(2,961.00)	(33,306.24)	(161,065.67)
425-1081-460.23-99	OTHER REPAIR & MAINT. SUP	4,799.91	(154.24)	282.30	4,927.97	
425-1081-460.31-10	LEASING COMMISSIONS	5,001.53	(2,835.00)		2,166.53	
425-1081-460.35-03	TRASH REMOVAL	4,446.00	(370.50)	370.50	4,446.00	
425-1081-460.35-04	WATER	-	-	86.31	86.31	
425-1081-460.36-01	BUILDINGS	19,208.92	-		19,208.92	
425-1081-460.36-12	COMM. AREA MAINT GROUNDS	6,881.84	(764.83)	1,040.18	7,157.19	
425-1081-460.36-13	MAINT. SUPERVISOR LABOR	2,624.48	-	381.64	3,006.12	
425-1081-460.36-15	GENERAL MAINT-LABOR	22,060.58	(1,111.93)	998.57	21,947.22	
425-1081-460.39-02	ADMINISTRATIVE/MILEAGE	339.34	(9.52)		329.82	
425-1081-460.39-03	MANAGEMENT FEES	8,893.30	(625.00)	913.92	9,182.22	
425-1081-460.39-09	ADMINISTRATIVE EXPENSE	4,548.88	(43.74)	332.81	4,837.95	
425-1081-460.39-89	MISC CHARGES & SERVICES	16,784.00	-		16,784.00	
425-1082-460.22-07	LANDSCAPING MATERIALS	900.00	-		900.00	
425-1082-460.23-40	SALT/ICE MELT	84.12	-		84.12	
425-1082-460.23-99	OTHER REPAIR & MAINT. SUP	1,606.45	-		1,606.45	
425-1082-460.36-12	COMM. AREA MAINT GROUNDS	21,392.78	(772.19)		20,620.59	
425-1082-460.39-01	REFUNDS / AWARDS	825.00	(75.00)	75.00	825.00	
425-1083-460.39-01	REFUNDS / AWARDS	2,400.00	(200.00)		2,200.00	
425-1083-460.39-89	MISC CHARGES & SERVICES	7,664.00	-	(1,165.53)	6,498.47	126,814.88
	TOTAL TIF LEIGHTON PLAZA	**(0.00)**	**0.00**	**-**	**-**	**-**
FUND 426 - TIF CENTRAL MEDICAL SERVICE AREA - COMPLETED 3/23/16						
426-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(3,425,270.06)	-		(3,425,270.06)	
426-0000-271.00-00	**FUND BALANCE**	**1,130,737.07**	**78,883.00**		**1,209,620.07**	**(2,215,649.99)**
426-1050-460.50-02	INTER-FUND OPER. TRANSFER	2,294,532.99	(78,883.00)		2,215,649.99	2,215,649.99
	TOTAL TIF CENTRAL MEDICAL SERVICE AREA	**-**	**-**	**-**	**-**	**-**
FUND 429 - RIVER EAST TIF (NE) - COMPLETED 3/23/16						
429-0000-101.00-00	CASH	1,531,500.04	-		1,531,500.04	
429-0000-103.00-00	INVESTMENTS	6,018,127.38	-		6,018,127.38	
429-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	-	185,320.33	185,320.33	
429-0000-116.00-00	INTEREST REC -INVESTMENTS	11,504.21	-	512.45	12,016.66	7,746,964.41
429-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(85,558.05)	(85,558.05)	(85,558.05)
429-0000-243.00-00	ENCUMBRANCES	4,535,157.90	-		4,535,157.90	
429-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(4,535,157.90)	-		(4,535,157.90)	
429-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(254,161.19)	-		(254,161.19)	
429-0000-271.00-00	**FUND BALANCE**	**(4,302,318.35)**	**112,779.39**		**(4,189,538.96)**	**(4,443,700.15)**
429-0000-311.00-00	GENERAL PROPERTY TAX	(2,421,308.12)	-	(185,320.33)	(2,606,628.45)	
429-0000-361.00-00	INTEREST ON INVESTMENTS	(34,795.57)	176.71	(512.45)	(35,131.31)	
429-0000-391.05-02	LAND	(19,357.00)	-		(19,357.00)	
429-0000-392.00-00	INTER-FUND OPER. TRANSFER	(1,430,965.47)	-		(1,430,965.47)	(4,092,082.23)
429-1050-460.31-01	LEGAL	748.00	-		748.00	
429-1050-460.31-02	ENGINEERING	59,411.77	(35,090.27)	30,000.00	54,321.50	
429-1050-460.31-06	OTHER PROF SERVICES	5,287.25	-		5,287.25	
429-1050-460.39-01	REFUNDS / AWARDS	616,056.89	-		616,056.89	
429-1050-460.42-01	LAND IMPROVEMENTS	5,000.00	-	99.66	5,099.66	
429-1050-460.42-02	BUILDINGS	-	-		-	
429-1050-460.42-03	STREETS AND ALLEYS	215,270.16	(77,865.83)	55,458.39	192,862.72	874,376.02
	TOTAL RIVER EAST TIF (NE)	**0.00**	**-**	**-**	**0.00**	**-**
FUND 430 - TIF SOUTHSIDE DEVELOPMENT AREA #1 - COMPLETED 3/18/16						
430-0000-101.00-00	CASH	1,234,613.20	-		1,234,613.20	
430-0000-103.00-00	INVESTMENTS	4,851,491.55	-		4,851,491.55	
430-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	-	173,447.27	173,447.27	
430-0000-116.00-00	INTEREST REC -INVESTMENTS	9,274.08	-	386.27	9,660.35	6,269,212.37
430-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(153,471.77)	(153,471.77)	(153,471.77)
430-0000-243.00-00	ENCUMBRANCES	1,311,814.19	-		1,311,814.19	
430-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(1,311,814.19)	-		(1,311,814.19)	
430-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(5,040,660.95)	-		(5,040,660.95)	
430-0000-271.00-00	**FUND BALANCE**	**83,370.00**	**485,258.61**		**568,628.61**	**(4,472,032.34)**
430-0000-311.00-00	GENERAL PROPERTY TAX	(2,205,822.13)	-	(173,447.27)	(2,379,269.40)	
430-0000-361.00-00	INTEREST ON INVESTMENTS	(26,717.92)	184.45	(386.27)	(26,919.74)	(2,406,189.14)
430-1050-460.31-01	LEGAL	3,782.50	-		3,782.50	
430-1050-460.31-02	ENGINEERING	329,550.00	(57,883.75)	150,877.25	422,543.50	
430-1050-460.31-06	OTHER PROF SERVICES	60,921.30	-	794.52	61,715.82	
430-1050-460.41-01	LAND	131,931.46	-	1,800.00	133,731.46	
430-1050-460.42-03	STREETS AND ALLEYS	568,266.91	(427,559.31)		140,707.60	762,480.88
	TOTAL TIF SOUTHSIDE DEVELOPMENT AREA #1	**-**	**-**	**0.00**	**(0.00)**	**-**
FUND 432 - TIF SSDA #3 - ERSKINE VILLAGE - COMPLETED 3/23/16						
432-0000-101.00-00	CASH	1,073,995.18	-		1,073,995.18	
432-0000-103.00-00	INVESTMENTS	4,220,332.76	-		4,220,332.76	
432-0000-116.00-00	INTEREST REC -INVESTMENTS	8,067.56	-	360.61	8,428.17	5,302,756.11
432-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(1,924.03)	-		(1,924.03)	
432-0000-271.00-00	**FUND BALANCE**	**(5,939,838.50)**	**(261.27)**		**(5,940,099.77)**	**(5,942,023.80)**
432-0000-311.00-00	GENERAL PROPERTY TAX	(19,182.73)	-		(19,182.73)	
432-0000-361.00-00	INTEREST ON INVESTMENTS	(31,554.59)	261.27	(360.61)	(31,653.93)	(50,836.66)
432-1050-460.37-11	CAPITAL LEASE PRINCIPAL	220,000.00	-	(220,000.00)	-	
432-1050-460.37-12	CAPITAL LEASE INTEREST	268,380.00	-	(268,380.00)	-	
432-1050-460.50-01	TRANSFER OUT	-	0.00	488,380.00	488,380.00	

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432-1050-460.39-01	REFUNDS / AWARDS	201,724.35	-		201,724.35	690,104.35
	TOTAL TIF SSDA #3 - ERSKINE VILLAGE	**(0.00)**	**-**	**-**	**(0.00)**	**-**
FUND 433 - REDEVELOPMENT ADMINISTRATION GENERAL - COMPLETED 3/18/16						
433-0000-101.00-00	CASH	1,762.58	-		1,762.58	
433-0000-103.00-00	INVESTMENTS	6,926.19	-		6,926.19	
433-0000-116.00-00	INTEREST REC -INVESTMENTS	13.24	-	0.59	13.83	8,702.60
433-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(60,218.32)	-		(60,218.32)	
433-0000-271.00-00	**FUND BALANCE**	**50,128.16**	**(0.44)**		**50,127.72**	**(10,090.60)**
433-0000-361.00-00	INTEREST ON INVESTMENTS	(58.85)	0.44	(0.59)	(59.00)	(59.00)
433-1050-460.31-06	OTHER PROF SERVICES	1,447.00	-		1,447.00	1,447.00
	TOTAL REDEVELOPMENT ADMINISTRATION GENERAL	**0.00**	**-**	**-**	**-**	**0.00**
FUND 434 - CRED FUND - COMPLETED 3/18/16						
434-0000-101.00-00	CASH	2,403.83	-		2,403.83	
434-0000-112.00-00	PROPERTY HELD FOR RESALE	105,000.00	-	(105,000.00)	-	
434-0000-116.00-00	INTEREST REC -INVESTMENTS	-	-	44.83	44.83	2,448.66
434-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(842,733.00)	-		(842,733.00)	
434-0000-271.00-00	**FUND BALANCE**	**727,895.33**	**(28.19)**		**727,867.14**	**(114,865.86)**
434-0000-361.00-00	INTEREST ON INVESTMENTS	(360.16)	28.19	(44.83)	(376.80)	(376.80)
434-1050-460.38-02	INTEREST	7,794.00	-		7,794.00	
434-1050-460.40-00	PROPERTY HELD FOR RESALE ADJ	-	-	105,000.00	105,000.00	112,794.00
	TOTAL CRED FUND	**(0.00)**	**-**	**-**	**-**	**-**
FUND 435 - TIF - DOUGLAS ROAD - COMPLETED 3/18/16						
435-0000-101.00-00	CASH	30,719.67	-		30,719.67	
435-0000-103.00-00	INVESTMENTS	120,714.92	-		120,714.92	
435-0000-115.10-00	PROPERTY TAX RECEIVABLE	-	-	40,735.71	40,735.71	
435-0000-116.00-00	INTEREST REC -INVESTMENTS	230.76	-	6.96	237.72	192,408.02
435-0000-208.15-00	ADVANCE FROM OTHER FUND	(886,677.00)	-	251,157.00	(635,520.00)	(635,520.00)
435-0000-243.00-00	ENCUMBRANCES	4,200.00	-		4,200.00	
435-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(4,200.00)	-		(4,200.00)	
435-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(153,170.73)	-		(153,170.73)	
435-0000-271.00-00	**FUND BALANCE**	**818,417.45**	**(4.72)**		**818,412.73**	**665,242.00**
435-0000-311.00-00	GENERAL PROPERTY TAX	(270,757.85)	-	(40,735.71)	(311,493.56)	
435-0000-360.00-00	MISCELLANEOUS REVENUE	(255.90)	-		(255.90)	
435-0000-361.00-00	INTEREST ON INVESTMENTS	(408.49)	4.72	(6.96)	(410.73)	(312,160.19)
435-1050-460.38-01	PRINCIPAL	298,160.09	-	(251,157.00)	47,003.09	
435-1050-460.38-02	INTEREST	43,027.08	-		43,027.08	90,030.17
	TOTAL TIF - DOUGLAS ROAD	**-**	**-**	**-**	**0.00**	**-**
FUND 436 - TIF -NORTHEAST RESIDENTIAL - COMPLETED 3/23/16						
436-0000-101.00-00	CASH	328,133.08	-		328,133.08	
436-0000-103.00-00	INVESTMENTS	1,289,419.91	-		1,289,419.91	
436-0000-116.00-00	INTEREST REC -INVESTMENTS	2,464.85	-		2,464.85	1,620,017.84
436-0000-208.15-00	ADVANCE FROM OTHER FUND	(4,740,818.31)	-	304,625.49	(4,436,192.82)	(4,436,192.82)
436-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(2,783.79)	-		(2,783.79)	
436-0000-271.00-00	**FUND BALANCE**	**3,038,099.07**	**(33.10)**		**3,038,065.97**	**3,035,282.18**
436-0000-311.00-00	GENERAL PROPERTY TAX	(3,129,681.13)	-		(3,129,681.13)	
436-0000-351.50-00	DEVELOPMENT DELAY FEE	(210,999.05)	-		(210,999.05)	(3,340,680.18)
436-0000-361.00-00	INTEREST ON INVESTMENTS	537.36	33.10		570.46	
436-1050-460.37-11	CAPITAL LEASE PRINCIPAL	1,075,000.00	-	(1,075,000.00)	-	
436-1050-460.37-12	CAPITAL LEASE INTEREST	1,856,500.00	-	(1,856,500.00)	-	
436-1050-460.50-02	OTHER FINANCING USES/INTERFUND TRANS OUT	-	0.00	2,931,500.00	2,931,500.00	
436-1050-460.38-01	PRINCIPAL	304,625.49	-	(304,625.49)	-	
436-1050-460.38-02	INTEREST	188,552.52	-		188,552.52	
436-1050-460.38-03	PAYING AGENT FEES	950.00	-		950.00	3,121,572.98
	TOTAL TIF -NORTHEAST RESIDENTIAL	**0.00**	**-**	**-**	**0.00**	**-**
FUND 439 - CERTIFIED TECHNOLOGY PARK - COMPLETED 3/18/16						
439-0000-101.00-00	CASH	460,456.11	-		460,456.11	
439-0000-103.00-00	INVESTMENTS	1,809,391.72	-		1,809,391.72	
439-0000-116.00-00	INTEREST REC -INVESTMENTS	3,458.82	-	160.26	3,619.08	2,273,466.91
439-0000-243.00-00	ENCUMBRANCES	142,912.70	-		142,912.70	
439-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(142,912.70)	-		(142,912.70)	
439-0000-271.00-00	**FUND BALANCE**	**(5,020,560.70)**	**(220.77)**		**(5,020,781.47)**	**(5,020,781.47)**
439-0000-361.00-00	INTEREST ON INVESTMENTS	(25,245.56)	220.77	(160.26)	(25,185.05)	
439-1001-362.00-00	RENTAL OF PROPERTY	(48,335.00)	-		(48,335.00)	(73,520.05)
439-1001-460.42-07	EQUIPMENT	2,820,834.61	-		2,820,834.61	2,820,834.61
	TOTAL CERTIFIED TECHNOLOGY PARK	**-**	**-**	**-**	**-**	**-**
FUND 450 - PALAIS ROYALE HISTORIC PRESERVATION - COMPLETED 3/18/16						
450-0000-101.00-00	CASH	15,477.49	-		15,477.49	
450-0000-103.00-00	INVESTMENTS	60,819.77	-		60,819.77	
450-0000-116.00-00	INTEREST REC -INVESTMENTS	116.26	-	5.19	121.45	76,418.71
450-0000-271.00-00	**FUND BALANCE**	**(63,161.19)**	**(2.77)**		**(63,163.96)**	**(63,163.96)**
450-0000-361.00-00	INTEREST ON INVESTMENTS	(388.32)	2.77	(5.19)	(390.74)	
450-0405-368.00-00	HISTORIC PRESERVATION FUND	(12,864.01)	-		(12,864.01)	(13,254.75)
	TOTAL PALAIS ROYALE HISTORIC PRESERVATION	**-**	**-**	**-**	**-**	**-**
FUND 454 - AIRPORT URBAN ENTERPRISE ZONE - COMPLETED 3/18/16						
454-0000-101.00-00	CASH	76,891.88	-		76,891.88	
454-0000-103.00-00	INVESTMENTS	302,151.56	-		302,151.56	
454-0000-116.00-00	INTEREST REC -INVESTMENTS	577.59	-	25.84	603.43	379,646.87
454-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(110,254.00)	-		(110,254.00)	
454-0000-271.00-00	**FUND BALANCE**	**(267,186.86)**	**(16.60)**		**(267,203.46)**	**(377,457.46)**
454-0000-361.00-00	INTEREST ON INVESTMENTS	(2,180.17)	16.60	(25.84)	(2,189.41)	(2,189.41)

City of South Bend, Indiana
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
	TOTAL AIRPORT URBAN ENTERPRISE ZONE	**0.00**	**-**	**-**	**0.00**	**0.00**
FUND 600 - CONSOLIDATED BUILDING DEPARTMENT - COMPLETED 3/18/16						
600-0000-101.00-00	CASH	383,491.73	-		383,491.73	
600-0000-101.20-00	TRUSTEE CASH	-	-	39,677.00	39,677.00	
600-0000-101.01-00	PETTY CASH	60.00	-		60.00	
600-0000-103.00-00	INVESTMENTS	1,507,191.09	-		1,507,191.09	
600-0000-111.00-00	CASH WITH FISCAL AGENT	389.00	-		389.00	
600-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	60,694.30	60,694.30	
600-0000-116.00-00	INTEREST REC -INVESTMENTS	2,881.14	-	137.23	3,018.37	
600-0000-130.00-00	DUE FROM OTHER FUNDS	-	-	1,170.00	1,170.00	
600-0000-190.10-00	FIXED ASSETS	2,652,440.07	-	304,720.00	2,957,160.07	
600-0000-190.15-00	LAND	-	-	27,400.00	27,400.00	
600-0000-190.20-00	ACCUMULATED DEPRECIATION	(801,887.15)	-	(365,888.00)	(1,167,775.15)	3,812,476.41
600-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(51,648.64)	(51,648.64)	
600-0000-204.00-00	DUE TO OTHER FUNDS	-	-	(10,084.75)	(10,084.75)	
600-0000-214.01-00	ACCRUED INTEREST PAYABLE	(204.00)	-	(375.56)	(579.56)	
600-0000-225.03-00	CAPITAL LEASES (S/T)	(20,517.00)	-	(10,833.83)	(31,350.83)	
600-0000-227.10-00	PAYROLL ACCRUAL	-	-	(28,346.23)	(28,346.23)	
600-0000-227.10-01	VACATION & COMP ACCRUAL	-	(111,489.40)	581.12	(110,908.28)	
600-0000-230.00-00	BONDS PAYABLE	(37,436.97)	-		(37,436.97)	
600-0000-234.03-00	CAPITAL LEASES (L/T)	(36,632.00)	-	(50,866.09)	(87,498.09)	(357,853.35)
600-0000-243.00-00	ENCUMBRANCES	143,388.02	-		143,388.02	
600-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(143,388.02)	-		(143,388.02)	
600-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(250,570.29)	-		(250,570.29)	
600-0000-272.00-00	**RETAINED EARNINGS**	**(2,239,961.61)**	**191,652.76**		**(2,048,308.85)**	**(2,298,879.14)**
600-0000-322.01-00	BUILDING	(1,254,012.14)	3,105.00	(1,400.16)	(1,252,307.30)	
600-0000-322.01-10	CONTRACTOR'S REGISTRATION	(164,000.00)	1,900.00	(1,200.00)	(163,300.00)	
600-0000-322.01-12	FIRE PLAN REVIEW FEES	(1,743.00)	-	(1,170.00)	(2,913.00)	
600-0000-322.01-13	NE NEIGHBORHOOD DESIGN FEES	(1,920.00)	-		(1,920.00)	
600-0000-361.00-00	INTEREST ON INVESTMENTS	(6,891.89)	32.39	(137.23)	(6,996.73)	
600-0000-380.10-99	MISC. REIMBURSEMENTS	(14,522.38)	-		(14,522.38)	
600-0000-391.01-00	SALE OF FIXED ASSETS	(828.00)	-		(828.00)	
600-1201-322.20-10	REGISTRATION FEE	(11,152.61)	-	(1,437.01)	(12,589.62)	
600-1201-341.30-01	TOWING & STORAGE	(3,000.00)	-	(774.99)	(3,774.99)	
600-1201-341.30-02	SALES OF ABANDONED VEHICLE.	(11,069.83)	-	(42.50)	(11,112.33)	
600-1201-344.30-00	ENVIRONMENTAL CLEANUP	(96,910.88)	-	(5,090.86)	(102,001.74)	
600-1201-344.30-10	ILLEGAL DUMPING	(35,867.81)	-	(23,184.36)	(59,052.17)	
600-1201-344.30-20	GRASS	(22,964.98)	-	(2,959.73)	(25,924.71)	
600-1201-349.09-00	DEMOLITION AND BOARDING	(117,064.79)	50.00	(9,458.91)	(126,473.70)	
600-1201-351.30-00	MISC COLLECTIONS REVENUE	(61.38)	-		(61.38)	
600-1201-352.00-00	FORFEITS	(86,562.48)	760.00	(14,657.31)	(100,459.79)	
600-1201-354.00-00	ORDINANCE VIOLATION	(21,767.50)	50.00	(250.00)	(21,967.50)	
600-1201-380.10-99	MISC. REIMBURSEMENTS	(199.03)	-		(199.03)	
600-1207-321.06-00	PET LICENSES	(21,790.00)	390.00	(50.00)	(21,450.00)	
600-1207-321.06-20	PET IMPOUND RECLAIM FEE	(3,809.00)	15.00	(15.00)	(3,809.00)	
600-1207-321.06-30	PET ADOPTION FEES	(13,995.00)	200.00	(40.00)	(13,835.00)	
600-1207-321.06-40	PICK UP FEES	(772.00)	-		(772.00)	
600-1207-321.06-45	PET MICRO CHIPPING	(4,081.00)	40.00	(20.00)	(4,061.00)	
600-1207-321.06-50	VETERINARIAN EXPENSES	(1,389.00)	-		(1,389.00)	
600-1207-321.06-55	PET EUTHANASIA	(960.00)	-		(960.00)	
600-1207-321.06-60	ANIMAL SURRENDERS	(8,895.50)	280.00	(40.00)	(8,655.50)	
600-1207-321.06-70	DONATIONS	(974.88)	30.00		(944.88)	
600-1207-321.50-10	VARIOUS	(880.00)	-		(880.00)	
600-1207-351.30-00	MISC COLLECTIONS REVENUE	(529.76)	-	(73.47)	(603.23)	
600-1207-360.00-00	MISCELLANEOUS REVENUE	(60.25)	-		(60.25)	
600-1207-367.00-00	DONATION PRIVATE SOURCES	(52.00)	-		(52.00)	
600-0000-415.39-89	FIXED ASSET CORRECTION FROM 2014	-	-	(81,275.43)	(81,275.43)	
600-1201-392.00-00	INTER-FUND OPER. TRANSFER	(2,033,776.00)	-		(2,033,776.00)	
600-1207-392.00-00	INTER-FUND OPER. TRANSFER	(629,368.00)	-		(629,368.00)	(4,708,295.66)
600-1201-415.10-01	REGULAR SALARIES	582,838.47	(28,211.75)	8,226.94	562,853.66	
600-1201-415.10-03	SEASONAL & INTERNS	8,608.05	-	83.60	8,691.65	
600-1201-415.10-04	EXTRA AND OVERTIME	356.22	-		356.22	
600-1201-415.10-09	PERMANENT PART TIME	18,102.63	-	292.59	18,395.22	
600-1201-415.11-01	FICA - REGULAR	45,920.12	-	826.83	46,746.95	
600-1201-415.11-04	PERF - REGULAR	65,121.02	-	1,220.59	66,341.61	
600-1201-415.11-07	UNEMPLOYMENT COMP	1,710.96	-		1,710.96	
600-1201-415.11-08	GROUP INSURANCE - HEALTH	137,410.60	-		137,410.60	
600-1201-415.11-09	GROUP INSURANCE - LIFE	1,467.50	-		1,467.50	
600-1201-415.11-12	AUTO ALLOWANCE	1,000.00	-		1,000.00	
600-1201-415.11-22	PARKING ALLOWANCE	2,810.00	-		2,810.00	
600-1201-415.11-24	CELL PHONE ALLOWANCE	110.00	-		110.00	
600-1201-415.21-01	OFFICIAL RECORDS	4,031.00	(84.00)	96.00	4,043.00	
600-1201-415.21-02	PRINT SHOP	7,911.55	-		7,911.55	
600-1201-415.21-03	CENTRAL STORES - OFFICE	3,150.18	-		3,150.18	
600-1201-415.21-04	OTHER - OFFICE SUPPLIES	10,046.59	-	299.70	10,346.29	
600-1201-415.21-05	SMALL OFFICE EQUIPMENT	350.00	-		350.00	
600-1201-415.22-01	CENTRAL SERVICE GASOLINE	15,994.61	-		15,994.61	
600-1201-415.22-05	UNIFORMS	3,593.16	(578.22)	120.72	3,135.66	
600-1201-415.22-24	OTHER OPERATING SUPPLIES	5,140.99	(187.00)	3,217.14	8,171.13	
600-1201-415.23-20	SMALL TOOLS & EQUIPMENT	5,994.25	-		5,994.25	
600-1201-415.31-01	LEGAL SERVICES	42,650.00	(4,150.00)	1,000.00	39,500.00	
600-1201-415.31-06	OTHER PROFESSIONAL SVCS	23,521.21	(1,835.66)	90.00	21,775.55	
600-1201-415.31-39	COLLECTION AGENCY EXPENSE	3,188.95	-	592.13	3,781.08	
600-1201-415.31-71	CENTRAL STORES ALLOCATION	2,690.16	-		2,690.16	
600-1201-415.31-72	GIS ALLOCATION	21,622.68	-		21,622.68	

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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
600-1201-415.32-02	POSTAGE / FREIGHT	18,645.87	(1,555.40)	1,344.98	18,435.45	
600-1201-415.32-04	TELEPHONE EXPENSE	11,585.42	(1,431.55)	932.12	11,085.99	
600-1201-415.32-21	TRAVEL - MILEAGE	197.80	-		197.80	
600-1201-415.32-22	TRAVEL - AIRFARE	265.20	-		265.20	
600-1201-415.32-23	TRAVEL - HOTEL	664.21	-		664.21	
600-1201-415.32-24	TRAVEL - MEALS	133.96	-		133.96	
600-1201-415.32-25	TRAVEL - OTHER	84.75	-		84.75	
600-1201-415.33-02	PUBLICATION LEGAL NOTICE	14,157.20	(483.38)	503.98	14,177.80	
600-1201-415.34-02	LIABILITY INSURANCE	10,452.00	-		10,452.00	
600-1201-415.36-02	OFFICE EQUIPMENT	4,007.06	(658.82)	534.59	3,882.83	
600-1201-415.36-03	AUTOMOTIVE EQUIPMENT	47,562.68	-		47,562.68	
600-1201-415.36-04	COMPUTER EQUIPMENT	5,894.40	-		5,894.40	
600-1201-415.36-06	RADIO EQUIPMENT	1,432.10	-		1,432.10	
600-1201-415.36-13	SITE MOWING (PARKS)	125,630.80	-		125,630.80	
600-1201-415.36-14	ILLEGAL DUMPING CLEANUP	344,740.00	-		344,740.00	
600-1201-415.36-15	GRAFFITI REMOVAL - PARKS	92,089.30	-	9,056.70	101,146.00	
600-1201-415.39-01	REFUNDS, AWARDS, INDEMNITIES	1,745.49	-		1,745.49	
600-1201-415.39-10	SUBSCRIPTIONS	427.20	-		427.20	
600-1201-415.39-39	BANK CREDIT CARD CHARGES	648.86	-		648.86	
600-1201-415.39-70	EDUCATION & TRAINING	5,390.82	-		5,390.82	
600-1201-415.39-89	MISC CHARGES & SERVICES	37,975.00	(765.00)	7,910.00	45,120.00	
600-1201-415.43-02	EQUIPMENT	-	-	-	-	1,735,478.85
600-1207-415.10-01	REGULAR SALARIES	319,901.48	(14,105.87)	4,918.43	310,714.04	
600-1207-415.10-03	SEASONAL & INTERNS	3,204.72	-	67.39	3,272.11	
600-1207-415.10-04	EXTRA AND OVERTIME	5,630.71	-	86.94	5,717.65	
600-1207-415.10-09	PERMANENT PART TIME	7,547.40	-	119.81	7,667.21	
600-1207-415.11-01	FICA - REGULAR	24,986.08	-	377.72	25,363.80	
600-1207-415.11-04	PERF - REGULAR	36,459.19	-	560.60	37,019.79	
600-1207-415.11-07	UNEMPLOYMENT COMP	886.56	-		886.56	
600-1207-415.11-08	GROUP INSURANCE - HEALTH	97,983.17	-		97,983.17	
600-1207-415.11-09	GROUP INSURANCE - LIFE	992.50	-		992.50	
600-1207-415.11-12	AUTO ALLOWANCE	500.00	-		500.00	
600-1207-415.11-24	CELL PHONE ALLOWANCE	125.00	-		125.00	
600-1207-415.21-02	PRINT SHOP	2,197.06	-		2,197.06	
600-1207-415.21-03	CENTRAL STORES - OFFICE	601.26	-		601.26	
600-1207-415.21-04	OTHER - OFFICE SUPPLIES	526.97	-		526.97	
600-1207-415.21-05	SMALL OFFICE EQUIPMENT	350.00	-		350.00	
600-1207-415.22-01	CENTRAL SERVICE GASOLINE	5,309.73	-		5,309.73	
600-1207-415.22-05	UNIFORMS	1,002.86	(24.64)	47.95	1,026.17	
600-1207-415.22-06	FEED	555.56	(10.68)		544.88	
600-1207-415.22-20	INSTITUTIONAL & MEDICAL	23,844.01	80.65	760.91	24,685.57	
600-1207-415.22-21	HOUSEHOLD, LAUNDRY, CLEAN	171.98	(38.01)		133.97	
600-1207-415.22-24	OTHER OPERATING SUPPLIES	158.29	-	17.94	176.23	
600-1207-415.23-20	SMALL TOOLS & EQUIPMENT	1,801.40	(1,441.75)		359.65	
600-1207-415.23-99	OTHER REPAIR & MAINT. SUP	1,038.94	(399.12)		639.82	
600-1207-415.31-06	OTHER PROFESSIONAL SVCS	18,757.11	(23.28)	25.28	18,759.11	
600-1207-415.31-09	VETERINARY EXPENSES	4,324.62	(172.00)		4,152.62	
600-1207-415.31-71	CENTRAL STORES ALLOCATION	2,972.88	-		2,972.88	
600-1207-415.32-02	POSTAGE / FREIGHT	1,477.42	(149.99)	154.43	1,481.86	
600-1207-415.32-04	TELEPHONE EXPENSE	5,059.43	(205.21)	193.58	5,047.80	
600-1207-415.32-21	TRAVEL - MILEAGE	313.94	-		313.94	
600-1207-415.32-23	TRAVEL - HOTEL	99.68	-		99.68	
600-1207-415.33-03	PROMOTIONAL	71.23	-		71.23	
600-1207-415.34-02	LIABILITY INSURANCE	5,160.00	-		5,160.00	
600-1207-415.35-01	ELECTRIC	16,213.91	-		16,213.91	
600-1207-415.35-02	GAS	3,478.30	-		3,478.30	
600-1207-415.35-04	WATER	6,234.92	(928.79)	1,028.05	6,334.18	
600-1207-415.36-02	OFFICE EQUIPMENT	1,242.73	-		1,242.73	
600-1207-415.36-03	AUTOMOTIVE EQUIPMENT	13,968.66	-		13,968.66	
600-1207-415.36-04	COMPUTER EQUIPMENT	3,929.64	-		3,929.64	
600-1207-415.36-06	RADIO EQUIPMENT	31.01	-		31.01	
600-1207-415.37-11	CAPITAL LEASE PRINCIPAL	631.20	-	(631.20)	-	
600-1207-415.37-12	CAPITAL LEASE INTEREST	125.05	-	375.56	500.61	
600-1207-415.39-12	SECURITY	881.34	-		881.34	
600-1207-415.39-39	BANK CREDIT CARD CHARGES	669.89	-		669.89	
600-1207-415.39-88	CREMATION SERVICES	14,290.80	(1,277.52)	1,692.77	14,706.05	
600-1207-415.39-89	MISC CHARGES & SERVICES	382.50	-	124.28	506.78	627,315.36
600-1306-415.10-01	REGULAR SALARIES	617,080.06	(28,211.76)	9,264.41	598,132.71	
600-1306-415.11-01	FICA - REGULAR	46,167.80	-	681.64	46,849.44	
600-1306-415.11-04	PERF - REGULAR	69,113.02	-	1,037.62	70,150.64	
600-1306-415.11-07	UNEMPLOYMENT COMP	1,608.48	-		1,608.48	
600-1306-415.11-08	GROUP INSURANCE - HEALTH	142,843.62	-		142,843.62	
600-1306-415.11-09	GROUP INSURANCE - LIFE	1,535.00	-		1,535.00	
600-1306-415.11-22	PARKING ALLOWANCE	2,445.00	-		2,445.00	
600-1306-415.11-24	CELL PHONE ALLOWANCE	530.00	-		530.00	
600-1306-415.21-02	PRINT SHOP	3,767.17	-		3,767.17	
600-1306-415.21-03	CENTRAL STORES - OFFICE	232.75	-		232.75	
600-1306-415.21-04	OTHER - OFFICE SUPPLIES	4,087.46	-	12.61	4,100.07	
600-1306-415.21-05	SMALL OFFICE EQUIPMENT	3,858.09	-		3,858.09	
600-1306-415.22-01	CENTRAL SERVICE GASOLINE	9,690.56	-		9,690.56	
600-1306-415.31-06	OTHER PROFESSIONAL SVCS	18,122.29	-		18,122.29	
600-1306-415.31-70	ADM FEE ALLOCATION	37,548.60	-		37,548.60	
600-1306-415.31-71	CENTRAL STORES ALLOCATION	341.16	-		341.16	
600-1306-415.32-02	POSTAGE / FREIGHT	2,145.35	(167.00)	433.18	2,411.53	
600-1306-415.32-04	TELEPHONE EXPENSE	4,800.00	-		4,800.00	

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600-1306-415.32-22	TRAVEL - AIRFARE	1,013.40	-	50.00	1,063.40	
600-1306-415.32-23	TRAVEL - HOTEL	1,082.04	-	444.60	1,526.64	
600-1306-415.32-24	TRAVEL - MEALS	289.97	-	134.17	424.14	
600-1306-415.32-25	TRAVEL - OTHER	57.00	-		57.00	
600-1306-415.33-01	OUTSIDE PRINTING SERVICES	887.00	-		887.00	
600-1306-415.34-02	LIABILITY INSURANCE	5,568.00	-		5,568.00	
600-1306-415.36-01	BUILDINGS	20,000.00	-		20,000.00	
600-1306-415.36-03	AUTOMOTIVE EQUIPMENT	10,562.27	-		10,562.27	
600-1306-415.36-04	COMPUTER EQUIPMENT	7,037.40	-		7,037.40	
600-1306-415.36-06	RADIO EQUIPMENT	48.87	-		48.87	
600-1306-415.37-11	CAPITAL LEASE PRINCIPAL	19,687.87	-	(19,687.87)	-	
600-1306-415.37-12	CAPITAL LEASE INTEREST	1,008.12	-		1,008.12	
600-1306-415.39-01	REFUNDS, AWARDS, INDEMNITIES	551.00	-		551.00	
600-1306-415.39-10	SUBSCRIPTIONS	74.95	-		74.95	
600-1306-415.39-11	DUES & MEMBERSHIPS	1,170.00	-	308.00	1,478.00	
600-1306-415.39-70	EDUCATION & TRAINING	2,510.63	-		2,510.63	1,001,764.53
600-0000-415.45-00	DEPRECIATION EXPENSE	-	-	153,457.00	153,457.00	
600-0000-415.46-00	LOSS ON DISPOSAL OF ASSETS	-	-	34,536.00	34,536.00	187,993.00
	TOTAL CONSOLIDATED BUILDING DEPARTMENT	**0.00**	**(0.00)**	**-**	**0.00**	**0.00**
FUND 601 - PARKING GARAGES - COMPLETED 3/18/16						
601-0000-101.00-00	CASH	129,756.40	-		129,756.40	
601-0000-103.00-00	INVESTMENTS	509,886.06	-		509,886.06	
601-0000-115.95-00	ACCOUNTS RECEIVABLE	-	-	385.00	385.00	
601-0000-116.00-00	INTEREST REC -INVESTMENTS	974.69	-	50.47	1,025.16	
601-0000-149.20-00	UNAM LOSS ON SALE/LEASE	562,654.00	-	(562,654.00)	-	
601-0000-190.10-00	FIXED ASSETS	8,243,213.00	-	(20,116.00)	8,223,097.00	
601-0000-190.15-00	LAND & CONSTRUCTION IN PROGRESS	1,132,020.00	-		1,132,020.00	
601-0000-190.20-00	ACCUMULATED DEPRECIATION	(4,499,815.00)	-	(197,293.00)	(4,697,108.00)	5,299,061.62
601-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(105,712.40)	(105,712.40)	
601-0000-232.10-00	UNAM GAIN SALE/LEASE	(7,970.00)	-	2,307.00	(5,663.00)	(111,375.40)
601-0000-243.00-00	ENCUMBRANCES	211,465.46	-		211,465.46	
601-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(211,465.46)	-		(211,465.46)	
601-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(819,235.52)	-		(819,235.52)	
601-0000-271.00-00	**FUND BALANCE**	**(5,684,495.32)**	**151,989.92**		**(5,532,505.40)**	**(6,351,740.92)**
601-0000-349.11-02	HANDICAP PARKING	(90.00)	-		(90.00)	
601-0000-351.00-00	FINES & FEES	(75.00)	-		(75.00)	
601-0000-361.00-00	INTEREST ON INVESTMENTS	(75.17)	48.63	(50.47)	(77.01)	
601-0460-349.11-03	DAILY PARKING	(19,762.00)	17.00	(199.00)	(19,944.00)	
601-0460-349.11-04	MONTHLY PARKING	(180,849.50)	-	-	(180,849.50)	
601-0460-349.11-05	VALIDATIONS	(839.97)	-		(839.97)	
601-0460-349.11-06	SPECIAL EVENTS	(37,933.15)	-		(37,933.15)	
601-0460-349.11-07	KEY CARD INCOME	(780.00)	-		(780.00)	
601-0460-360.00-00	MISCELLANEOUS REVENUE	(12.00)	-		(12.00)	
601-0462-349.11-03	DAILY PARKING	(33,715.25)	91.00	(132.00)	(33,756.25)	
601-0462-349.11-04	MONTHLY PARKING	(373,394.75)	-		(373,394.75)	
601-0462-349.11-05	VALIDATIONS	(11,172.66)	-		(11,172.66)	
601-0462-349.11-07	KEY CARD INCOME	(6,385.00)	-		(6,385.00)	
601-0462-360.00-00	MISCELLANEOUS REVENUE	(4.00)	-		(4.00)	
601-0463-349.11-02	HANDICAP PARKING	(2,085.00)	-		(2,085.00)	
601-0463-351.00-00	FINES & FEES	(77,835.85)	290.00	(40.00)	(77,585.85)	
601-0463-361.00-00	INTEREST ON INVESTMENTS	(6,634.11)	-		(6,634.11)	
601-0464-349.11-03	DAILY PARKING	(5,721.00)	10.00	(14.00)	(5,725.00)	
601-0464-349.11-04	MONTHLY PARKING	(217,070.00)	-		(217,070.00)	
601-0464-349.11-05	VALIDATIONS	(68.75)	-		(68.75)	
601-0464-349.11-07	KEY CARD INCOME	(360.00)	-		(360.00)	
601-0464-360.00-00	MISCELLANEOUS REVENUE	(4.00)	-		(4.00)	
601-0465-351.00-00	FINES & FEES	(280.00)	-		(280.00)	(975,126.00)
601-0460-645.31-06	OTHER PROFESSIONAL SVCS	162,425.59	(26,131.62)	25,768.94	162,062.91	
601-0460-645.31-70	ADM FEE ALLOCATION	5,497.44	-		5,497.44	
601-0460-645.34-02	LIABILITY INSURANCE	840.00	-		840.00	
601-0460-645.36-01	BUILDINGS	1,450.00	-		1,450.00	
601-0460-645.39-39	CREDIT CARD CHARGES	1,576.81	-		1,576.81	
601-0460-645.42-02	BUILDINGS	4,223.33	(11,248.48)		(7,025.15)	
601-0462-645.31-06	OTHER PROFESSIONAL SVCS	239,749.20	(15,677.86)	42,073.16	266,144.50	
601-0462-645.31-70	ADM FEE ALLOCATION	8,538.12	-		8,538.12	
601-0462-645.34-02	LIABILITY INSURANCE	3,480.00	-		3,480.00	
601-0462-645.36-01	BUILDINGS	23,617.75	(945.00)		22,672.75	
601-0462-645.39-39	CREDIT CARD CHARGES	1,778.32	-		1,778.32	
601-0462-645.42-02	BUILDINGS	4,223.33	(4,223.33)		-	
601-0463-645.22-24	OTHER OPERATING SUPPLIES	-	-		-	
601-0463-645.31-06	OTHER PROFESSIONAL SVCS	88,751.24	(18,364.35)	13,916.06	84,302.95	
601-0463-645.31-39	COLLECTION EXPENSES	-	-		-	
601-0463-645.31-70	ADM FEE ALLOCATION	2,701.08	-		2,701.08	
601-0463-645.34-02	LIABILITY INSURANCE	1,320.00	-		1,320.00	
601-0464-645.31-06	OTHER PROFESSIONAL SVCS	141,166.57	(24,980.79)	23,954.24	140,140.02	
601-0464-645.31-70	ADM FEE ALLOCATION	3,930.72	-		3,930.72	
601-0464-645.34-02	LIABILITY INSURANCE	2,784.00	-		2,784.00	
601-0464-645.36-01	BUILDINGS	655,546.12	(50,875.12)		604,671.00	
601-0464-645.36-05	OTHER EQUIPMENT	-	-		-	
601-0464-645.39-39	CREDIT CARD CHARGES	639.29	-		639.29	
601-0464-645.42-02	BUILDINGS	53,919.94	-	-	53,919.94	1,361,424.70
601-0000-645.45-01	AMORTIZATION EXPENSE			560,347.00	560,347.00	
601-0000-645.45-00	DEPRECIATION EXPENSE	-	-	216,068.00	216,068.00	

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601-0000-645.46-00	LOSS ON DISPOSAL OF ASSETS	-	-	1,341.00	1,341.00	777,756.00
	TOTAL PARKING GARAGES	**0.00**	**0.00**	**-**	**(0.00)**	**(0.00)**
FUND 619 - BLACKTHORN GOLF COURSE OPERATIONS - COMPLETED 3/23/16						
619-0000-115.00-00	ACCOUNTS RECEIVABLE	(7,564.80)	-	7,564.80	-	
619-0000-117.00-00	PREPAID EXPENSE	3,000.00	-	(3,000.00)	-	
619-0000-142.00-00	INVENTORY-GOLF PROSHOP	5,893.95	-	(5,893.95)	-	
619-0000-144.00-00	CONCESSION INVENTORY	450.00	-	(450.00)	-	
619-0000-149.10-00	UNAM DEBT ISSUE COSTS	-	-		-	
619-0000-149.12-00	UNAMORTIZED BOND DISCOUNT	-	-		-	
619-0000-190.10-00	FIXED ASSETS	4,843,162.00	-	(4,843,162.00)	-	
619-0000-190.15-00	LAND & CONSTRUCTION IN PROGRESS	1,187,248.00	-	(1,187,248.00)	-	
619-0000-190.20-00	ACCUMULATED DEPRECIATION	(3,139,742.00)	-	3,139,742.00	-	-
619-0000-202.00-00	ACCOUNTS PAYABLE	12,960.35	-	(12,960.35)	-	
619-0000-202.40-00	A/P CENTRAL STORES	-	-		-	
619-0000-202.80-00	TEAM STAFF/TIPS	-	-		-	
619-0000-204.00-00	DUE TO OTHER FUNDS	(1,472,130.00)	-	1,472,130.00	-	
619-0000-227.24-00	ACCRUED INTEREST PAYABLE	(300.10)	-	300.10	-	
619-0000-227.40-00	LEASE PAYABLE	(257,238.04)	-	257,238.04	-	-
619-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(160,028.23)	-		(160,028.23)	
619-0000-271.00-00	**FUND BALANCE**	**(1,097,641.92)**	**933.07**		**(1,096,708.85)**	**(1,256,737.08)**
619-1065-347.01-19	SEASON PASS SALES	(533.93)	-		(533.93)	
619-1065-347.01-23	PRO SHOP RETAIL SALES	(2,045.58)	-		(2,045.58)	
619-1065-347.01-25	DRIVING RANGE	(1,800.00)	-		(1,800.00)	
619-1065-347.01-26	GIFT CERTIFICATES	1,180.93	-		1,180.93	
619-1065-347.01-27	MEMBERSHIPS/SEASON PASSES	(115,449.00)	-		(115,449.00)	
619-1065-347.01-30	CONCESSION	(188.97)	-		(188.97)	
619-1065-347.01-41	OTHER GOLF	(460.50)	9,348.67		8,888.17	(109,948.38)
619-1065-460.50-02	INTER-FUND OPER. TRANSFER	19,743.60	-		19,743.60	
619-1065-460.62-01	SALARIES	33,177.05	-		33,177.05	
619-1065-460.62-02	PAYROLL OVERHEAD	4,776.96	-		4,776.96	
619-1065-460.62-03	HEALTH INSURANCE	1,605.05	-		1,605.05	
619-1065-460.62-05	TRAVEL ALLOWANCE	467.18	-		467.18	
619-1065-460.62-08	UNIFORMS/CLOTHING	112.96	-		112.96	
619-1065-460.62-23	SMALL TOOLS	95.42	-		95.42	
619-1065-460.62-24	IRRIGATION REPAIR	411.00	-		411.00	
619-1065-460.62-26	FUEL/LUBRICANTS	1,137.22	-		1,137.22	
619-1065-460.62-31	EQUIPMENT REPAIRS	11,188.93	-		11,188.93	
619-1065-460.62-34	OFFICE SUPPLY	296.29	-		296.29	
619-1065-460.62-36	BUILDING MAINT.	324.69	-		324.69	
619-1065-460.62-37	TREE TRIMMING	1,734.51	-		1,734.51	
619-1065-460.62-39	UTILITY WATER	382.32	-		382.32	
619-1065-460.62-40	UTILITY ELECTRIC	2,193.11	-		2,193.11	
619-1065-460.62-42	TRASH REMOVAL	514.28	-		514.28	
619-1065-460.62-43	MISCELLANEOUS	111.14	(10,281.74)		(10,170.60)	
619-1065-460.62-46	UTILITY GAS	977.36	-		977.36	
619-1065-460.63-04	PAYROLL SERVICES	4,673.19	-		4,673.19	
619-1065-460.63-05	DUES/SUBSCRIPTION	161.41	-		161.41	
619-1065-460.63-10	ADVERTISING	3,205.71	-		3,205.71	
619-1065-460.63-18	YELLOW PAGES/WEBSITE	740.00	-		740.00	
619-1065-460.63-20	INSURANCE	158.00	-		158.00	
619-1065-460.63-23	CITY ACCOUNTING FEE	6,000.00	-		6,000.00	
619-1065-460.63-26	TELEPHONE SERVICE	2,589.90	-		2,589.90	
619-1065-460.63-28	LICENSES & PERMITS	75.00	-		75.00	
619-1065-460.63-31	WATER/SEWER	1,124.23	-		1,124.23	
619-1065-460.63-32	GAS C.H.	2,722.60	-		2,722.60	
619-1065-460.63-34	OFFICE SUPPLIES/EQUIP.	3,428.61	-		3,428.61	
619-1065-460.63-38	POSTAGE/FREIGHT	292.53	-		292.53	
619-1065-460.63-39	CREDIT CARD FEES	2,090.09	-		2,090.09	
619-1065-460.63-40	SECURITY	237.00	-		237.00	
619-1065-460.63-41	MISCELLANEOUS	1,344.10	-		1,344.10	
619-1065-460.63-42	BUILDING MAINTENANCE	3,633.29	-		3,633.29	
619-1065-460.64-01	SALARIES	48,261.05	-		48,261.05	
619-1065-460.64-02	PAYROLL OVERHEAD	5,985.92	-		5,985.92	
619-1065-460.64-03	HEALTH INSURANCE	2,567.74	-		2,567.74	
619-1065-460.64-10	COST OF GOODS SOLD	521.10	-		521.10	
619-1065-460.64-15	GOLF CART ELECTRICITY	1,960.93	-		1,960.93	
619-1065-460.64-17	HANDICAP SERVICE	550.00	-		550.00	
619-1065-460.64-28	DEBT SERVICE - PRINCIPAL	4,688.91	-	(4,688.91)	-	
619-1065-460.64-29	DEBT SERVICE - INTEREST	535.91	-	(535.91)	-	
619-1065-460.64-30	TOURNAMENT EXP - LPGA	(17.75)	-		(17.75)	
619-1065-460.65-01	SALARIES	6,366.75	-		6,366.75	
619-1065-460.65-02	PAYROLL OVERHEAD	684.43	-		684.43	
619-1065-460.65-03	HEALTH INSURANCE	9.00	-		9.00	
619-1065-460.65-10	COST OF GOODS SOLD	55.34	-		55.34	
619-1065-460.66-10	FIXED FEE	16,000.00	-		16,000.00	
619-1065-460.66-12	MGMT.. EXPENSE	1,333.78	-		1,333.78	185,721.28
619-1065-460.46-00	LOSS ON SALE OF COURSE	-	-	1,180,964.18	1,180,964.18	1,180,964.18
	TOTAL BLACKTHORN GOLF COURSE OPERATIONS	**0.00**	**-**	**-**	**-**	**-**
FUND 655 - PROJECT RELEAF - COMPLETED 3/21/16						
655-0000-101.00-00	CASH	186,798.70	-		186,798.70	
655-0000-103.00-00	INVESTMENTS	734,037.40	-		734,037.40	
655-0000-115.10-00	ACCTS REC - CUSTOMER	36,814.77	-		36,814.77	
655-0000-116.00-00	INTEREST REC -INVESTMENTS	1,403.18	-	61.72	1,464.90	959,115.77
655-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(24,372.59)	-		(24,372.59)	

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655-0000-271.00-00	**FUND BALANCE**	**(993,211.14)**	**1,342.41**		**(991,868.73)**	**(1,016,241.32)**
655-0000-346.01-10	METERED SALES-RESIDENTIAL	(438,224.84)	-		(438,224.84)	
655-0000-361.00-00	INTEREST ON INVESTMENTS	(6,133.47)	47.91	(61.72)	(6,147.28)	(444,372.12)
655-0609-435.10-03	SEASONAL & INTERNS	30,788.01	(1,291.51)		29,496.50	
655-0609-435.10-04	OVERTIME	5,208.75	-		5,208.75	
655-0609-435.11-01	FICA - REGULAR	2,753.87	(98.81)		2,655.06	
655-0609-435.11-07	UNEMPLOYMENT COMP	147.96	-		147.96	
655-0609-435.22-24	OTHER OPERATING SUPPLIES	846.58	-		846.58	
655-0609-435.31-07	MGMT. FEE - WATER WORKS	11,796.00	-		11,796.00	
655-0609-435.31-70	ADM FEE ALLOCATION	12,783.24	-		12,783.24	
655-0609-435.34-02	LIABILITY INSURANCE	480.00	-		480.00	
655-0609-435.36-03	AUTOMOTIVE EQUIPMENT	10,100.00	-		10,100.00	
655-0609-435.37-11	CAPITAL LEASE PRINCIPAL	68,586.97	-		68,586.97	
655-0609-435.37-12	CAPITAL LEASE INTEREST	3,631.39	-		3,631.39	
655-0609-435.50-02	INTERFUND TRANSFER	350,000.00	-		350,000.00	
655-0609-435.63-70	BAD DEBT EXPENSES	5,765.22	-		5,765.22	501,497.67
	TOTAL PROJECT RELEAF	**0.00**	**0.00**	**-**	**0.00**	**-**
FUND 672 - CENTURY CENTER ENERGY CONSERVATION DEBT SERVICE - COMPLETED 3/23/16						
672-0000-101.00-00	CASH	50,031.92	-		50,031.92	50,031.92
672-0000-271.00-00	**FUND BALANCE**	**-**	**-**		**-**	**-**
672-0000-361.00-00	INTEREST ON INVESTMENTS	(31.92)	-		(31.92)	
672-0000-392.00-00	INTER-FUND OPER. TRANSFER	(50,000.00)	-		(50,000.00)	(50,031.92)
	TOTAL CENTURY CENTER ENERGY CONSERVATION DEBT SERVI	**-**	**-**	**-**	**-**	**-**
FUND 677 - HALL OF FAME CAPITAL FUND - COMPLETED 3/21/16						
677-0000-101.00-00	CASH	101,857.15	-		101,857.15	
677-0000-103.00-00	INVESTMENTS	400,254.17	-		400,254.17	
677-0000-116.00-00	INTEREST REC -INVESTMENTS	765.12	-	34.38	799.50	502,910.82
677-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(10,509.30)	(10,509.30)	
677-0000-204.00-00	DUE TO OTHER FUNDS	-	-	(737.11)	(737.11)	
677-0000-208.15-00	ADVANCE FROM OTHER FUND	(558,304.00)	-	66,639.59	(491,664.41)	(502,910.82)
677-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(680,596.96)	-		(680,596.96)	
677-0000-271.00-00	**FUND BALANCE**	**679,681.21**	**915.75**		**680,596.96**	**-**
677-0000-361.00-00	INTEREST ON INVESTMENTS	(3,112.40)	24.69	(34.38)	(3,122.09)	
677-0000-392-00-00	TRANSFER IN	-	-	(66,639.59)	(66,639.59)	(69,761.68)
677-0414-645.31-01	LEGAL SERVICES	313.50	-		313.50	
677-0414-645.34-02	LIABILITY INSURANCE	6,564.00	-		6,564.00	
677-0414-645.35-01	ELECTRIC	27,098.42	-		27,098.42	
677-0414-645.35-02	GAS	12,066.94	-		12,066.94	
677-0414-645.35-04	WATER	2,524.50	(715.44)	737.11	2,546.17	
677-0414-645.36-01	BUILDINGS	10,888.35	(225.00)	10,509.30	21,172.65	69,761.68
	TOTAL HALL OF FAME CAPITAL FUND	**(0.00)**	**-**	**-**	**-**	**-**
FUND 701 - FIREFIGHTERS PENSION - COMPLETED 3/21/16						
701-0000-101.00-00	CASH	95,664.75	-		95,664.75	
701-0000-103.00-00	INVESTMENTS	375,920.80	-		375,920.80	
701-0000-116.00-00	INTEREST REC -INVESTMENTS	718.61	-	60.51	779.12	472,364.67
701-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(81.67)	(81.67)	
701-0000-227.10-00	PAYROLL ACCRUAL	-	-	(248.07)	(248.07)	(329.74)
701-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(439.20)	-		(439.20)	
701-0000-271.00-00	**FUND BALANCE**	**(638,864.98)**	**223.16**		**(638,641.82)**	**(639,081.02)**
701-0000-335.05-00	CIGAR. TAX DIST.-FIRE PEN	(5,039,025.40)	-		(5,039,025.40)	
701-0000-360.00-00	MISCELLANEOUS REVENUE	(2,667.29)	-		(2,667.29)	
701-0000-361.00-00	INTEREST ON INVESTMENTS	(2,660.32)	45.90	(60.51)	(2,674.93)	(5,044,367.62)
701-0903-645.10-01	REGULAR	10,230.36	(186.05)	248.07	10,292.38	
701-0903-645.31-06	OTHER PROFESSIONAL SVCS	3,000.00	-		3,000.00	
701-0903-645.32-02	POSTAGE	964.35	(83.01)	81.67	963.01	
701-0903-701.10-06	DEATH BENEFITS	48,000.00	-		48,000.00	
701-0903-701.10-07	PENSION RETIRED PERSONNEL	3,560,241.03	-		3,560,241.03	
701-0903-701.10-08	PENSIONS CURRENT YEAR	139,890.84	-		139,890.84	
701-0903-701.10-09	PENSIONS DEPENDENTS	1,232,450.45	-		1,232,450.45	
701-0903-701.11-08	FIRE PENSION	216,576.00	-		216,576.00	5,211,413.71
	TOTAL FIREFIGHTERS PENSION	**(0.00)**	**(0.00)**	**-**	**(0.00)**	**-**
FUND 702 - POLICE PENSION - COMPLETED 3/21/16						
702-0000-101.00-00	CASH	234,434.16	-		234,434.16	
702-0000-103.00-00	INVESTMENTS	921,224.02	-		921,224.02	
702-0000-116.00-00	INTEREST REC -INVESTMENTS	1,761.01	-	111.94	1,872.95	1,157,531.13
702-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(97.88)	(97.88)	(97.88)
702-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(853.65)	-		(853.65)	
702-0000-271.00-00	**FUND BALANCE**	**(1,109,916.81)**	**26.87**		**(1,109,889.94)**	**(1,110,743.59)**
702-0000-335.06-00	CIGAR. TAX-POLICE PENSION	(6,378,358.73)	-		(6,378,358.73)	
702-0000-360.00-00	MISCELLANEOUS REVENUE	(62.26)	-		(62.26)	
702-0000-361.00-00	INTEREST ON INVESTMENTS	(4,335.02)	70.74	(111.94)	(4,376.22)	(6,382,797.21)
702-0803-645.10-01	REGULAR	7,868.00	-		7,868.00	
702-0803-645.11-01	FICA - REGULAR	601.90	-		601.90	
702-0803-645.31-06	OTHER PROFESSIONAL SVCS	3,000.00	-		3,000.00	
702-0803-645.32-02	POSTAGE	992.29	(97.61)	97.88	992.56	
702-0803-702.10-06	DEATH BENEFITS	108,000.00	-		108,000.00	
702-0803-702.10-07	PENSION RETIRED PERSONNEL	4,201,135.93	-		4,201,135.93	
702-0803-702.10-08	PENSIONS CURRENT YEAR	35,169.50	-		35,169.50	
702-0803-702.10-09	PENSIONS DEPENDENTS	1,740,203.66	-		1,740,203.66	
702-0803-702.11-08	POLICE PENSION	239,136.00	-		239,136.00	6,336,107.55
	TOTAL POLICE PENSION	**0.00**	**-**	**-**	**(0.00)**	**-**

City of South Bend, Indiana
Conversion Worksheet
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ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
FUND 705 - POLICE K-9 UNIT - COMPLETED 3/21/16						
705-0000-101.00-00	CASH	783.63	-		783.63	
705-0000-103.00-00	INVESTMENTS	3,079.36	-		3,079.36	
705-0000-116.00-00	INTEREST REC -INVESTMENTS	5.89	-	0.26	6.15	3,869.14
705-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(0.01)	-		(0.01)	
705-0000-271.00-00	**FUND BALANCE**	**(3,318.86)**	**(500.15)**		**(3,819.01)**	**(3,819.02)**
705-0000-361.00-00	INTEREST ON INVESTMENTS	(20.01)	0.15	(0.26)	(20.12)	
705-0000-367.00-00	DONATION PRIVATE SOURCES	(1,500.00)	500.00		(1,000.00)	(1,020.12)
705-0801-421.39-89	MISC CHARGES & SERVICES	970.00	-		970.00	970.00
	TOTAL POLICE K-9 UNIT	**-**	**-**	**-**	**-**	**-**
FUND 711 - SELF-FUNDED EMPLOYEE BENEFITS - COMPLETED 3/23/16						
711-0000-101.00-00	CASH	905,779.05	-		905,779.05	
711-0000-103.00-00	INVESTMENTS	3,456,680.78	-		3,456,680.78	
711-0000-115.00-00	ACCOUNTS RECEIVABLE	-	-	3,059.57	3,059.57	
711-0000-116.00-00	INTEREST REC -INVESTMENTS	6,607.77	-	341.92	6,949.69	4,372,469.09
711-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(269,685.56)	(269,685.56)	
711-0000-204.00-00	DUE TO OTHER FUNDS	-	-	(4,412.83)	(4,412.83)	
711-0000-238.23-01	CLAIMS PAYABLE	-	(789,017.00)	93,876.05	(695,140.95)	
711-0000-299.00-00	CLAIMS PAYABLE FLEX	-	(35,075.84)	7,698.03	(27,377.81)	
711-0000-299.01-00	CLAIMS PAYABLE DEPENDENT	-	(4,731.01)	(840.24)	(5,571.25)	
711-0000-299.01-01	ESTIMATE OF UNFILED CLAIMS		(100,000.00)		(100,000.00)	(1,102,188.40)
711-0000-243.00-00	ENCUMBRANCES	44,958.80	-		44,958.80	
711-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(44,958.80)	-		(44,958.80)	
711-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(612,832.87)	-		(612,832.87)	
711-0000-271.00-00	**FUND BALANCE**	**(3,444,154.21)**	**1,069,301.59**		**(2,374,852.62)**	**(2,987,685.49)**
711-0000-360.00-00	MISCELLANEOUS REVENUE	(6,089.89)	6,000.00		(89.89)	
711-0000-361.00-00	INTEREST ON INVESTMENTS	(28,482.29)	202.30	(341.92)	(28,621.91)	
711-0000-380.10-99	MISC. REIMBURSEMENTS	(226.18)	-	(500.00)	(726.18)	
711-0000-395.10-02	EMPLOYEE-HEALTH	(1,442,549.94)	-		(1,442,549.94)	
711-0000-395.10-04	DENTAL AND VISION PLAN	(484,639.14)	-		(484,639.14)	
711-0000-395.10-05	ADDITIONAL FLEX	(230,222.81)	-		(230,222.81)	
711-0000-395.10-06	DEPENDENT CARE	(31,558.12)	-		(31,558.12)	
711-0000-395.10-10	PENSION MEDICAL & LIFE	(282,483.12)	2,805.81	(2,559.57)	(282,236.88)	
711-0000-395.10-13	SPOUSAL SURCHARGE	(112,350.00)	-		(112,350.00)	
711-0000-395.10-50	COBRA RECEIPTS	(61,312.58)	8,848.30		(52,464.28)	
711-0000-395.20-07	LIFE INSURANCE PREMIUM	(152,518.52)	-		(152,518.52)	
711-0000-395.20-08	L-TERM DISABILITY PREMIUM	(49,945.47)	-		(49,945.47)	
711-0000-395.20-10	PENSION MEDICAL	(455,712.00)	-		(455,712.00)	
711-0000-395.20-11	EMPLOYER CONTRIBUTIONS	(10,932,290.32)	-		(10,932,290.32)	
711-0000-396.01-00	SPECIFIC STOP LOSS	(109,133.19)	13,164.24		(95,968.95)	(14,351,894.41)
Administration						
711-0401-671.11-07	UNEMPLOYMENT COMP	9.96	-		9.96	
711-0401-671.21-02	STATIONERY & PRINTING	6.66	-		6.66	
711-0401-671.22-25	WELLNESS PROGRAM SUPPLIES	12,132.92	(80.00)		12,052.92	
711-0401-671.31-06	OTHER PROFESSIONAL SVCS.	266,430.61	(514.00)	3,628.90	269,545.51	
711-0401-671.31-08	WELLNESS PROGRAM SERVICES	28,980.03	(2,774.06)	1,435.93	27,641.90	
711-0401-671.31-70	ADM FEE ALLOCATION	431,763.00	-		431,763.00	
711-0401-671.32-02	POSTAGE	138.64	(33.53)	0.92	106.03	
711-0401-671.32-22	TRAVEL - AIRFARE	792.00	-		792.00	
711-0401-671.32-23	TRAVEL - HOTEL	952.72	-		952.72	
711-0401-671.32-24	TRAVEL - MEALS	374.97	-		374.97	
711-0401-671.32-25	TRAVEL - OTHER	261.67	-		261.67	
711-0401-671.39-10	SUBSCRIPTIONS	750.00	-		750.00	
711-0401-671.39-70	EDUCATION & TRAINING	1,118.00	-		1,118.00	
711-0425-671.22-24	OTHER OPERATING SUPPLIES	2,400.00	-		2,400.00	747,775.34
Insurance Claims and Premiums						
711-0401-671.34-05	LIFE	105,650.32	-		105,650.32	
711-0401-671.34-06	LONG TERM DISABILITY	50,081.21	-		50,081.21	
711-0401-671.34-13	EMPLOYEE ASSISTANCE PROG.	52,367.80	-		52,367.80	
711-0401-671.34-14	VISION PLAN	147,160.33	-		147,160.33	
711-0401-671.34-15	DENTAL PLAN	505,718.22	-		505,718.22	
711-0401-671.34-16	FLEX CLAIMS	172,240.15	(6,105.38)	(7,698.03)	158,436.74	
711-0401-671.34-17	MEDICAL CLAIMS	10,985,779.89	(161,991.42)	174,215.00	10,998,003.47	
711-0401-671.34-18	CLAIMS ADMINISTRATION	689,627.45	-		689,627.45	
711-0401-671.34-22	PRIOR YR. FLEX	51,693.59	-	941.59	52,635.18	
711-0401-671.34-23	SH/TM DISABILITY	68,564.25	-		68,564.25	
711-0401-671.34-24	DEPENDENT CARE	28,234.16	-	840.24	29,074.40	
711-0401-671.34-25	PRIOR YEAR DEPENDENT CARE	9,730.93	-		9,730.93	
711-0401-671.34-26	SPECIFIC STOP LOSS PREMIUM.	453,955.57	-		453,955.57	
711-0401-671.39-01	REFUNDS, AWARDS, INDEMNITIES	518.00	-		518.00	13,321,523.87
	TOTAL SELF-FUNDED EMPLOYEE BENEFITS	**0.00**	**(0.00)**	**(0.00)**	**0.00**	**-**
FUND 713 - UNEMPLOYMENT COMP FUND - COMPLETED 3/21/16						
713-0000-101.00-00	CASH	54,542.89	-		54,542.89	
713-0000-103.00-00	INVESTMENTS	214,329.78	-		214,329.78	
713-0000-116.00-00	INTEREST REC -INVESTMENTS	409.71	-	18.19	427.90	269,300.57
713-0000-202.00-00	ACCOUNTS PAYABLE	-	-	(8,100.90)	(8,100.90)	(8,100.90)
713-0000-243.00-00	ENCUMBRANCES	6,600.00	-		6,600.00	
713-0000-245.00-00	RESERVE FOR ENCUMBRANCES	(6,600.00)	-		(6,600.00)	
713-0000-271.00-00	**FUND BALANCE**	**(241,170.82)**	**14,150.44**		**(227,020.38)**	**(227,020.38)**
713-0000-361.00-00	INTEREST ON INVESTMENTS	(1,396.89)	10.47	(18.19)	(1,404.61)	
713-0000-395.20-02	EMPLOYER	(101,680.56)	-		(101,680.56)	(103,085.17)
713-0401-671.11-07	UNEMPLOYMENT COMP	54,969.81	(7,560.91)	3,700.90	51,109.80	
713-0401-671.31-25	OUTPLACEMENT SERVICES	13,200.00	(6,600.00)	4,400.00	11,000.00	
713-0401-671.31-70	ADM FEE ALLOCATION	6,796.08	-		6,796.08	68,905.88

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
	TOTAL UNEMPLOYMENT COMP FUND	**-**	**-**	**-**	**0.00**	**-**
FUND 718 - STATE TAX DEDUCTION FUND - COMPLETED 3/21/16						
718-0000-101.00-00	CASH	412,690.08	-		412,690.08	412,690.08
718-0000-202.00-00	ACCOUNTS PAYABLE	(405,556.78)	-		(405,556.78)	
718-0000-238.01-06	STATE OF MICHIGAN	(7,133.30)	-		(7,133.30)	(412,690.08)
718-0000-271.00-00	**FUND BALANCE**	**-**	**-**		**-**	**-**
	TOTAL STATE TAX DEDUCTION FUND	**(0.00)**	**-**	**-**	**(0.00)**	**-**
FUND 725 - MORRIS / PALAIS BOX OFFICE - COMPLETED 3/21/16						
725-0000-103.04-01	MORRIS BOX OFFICE ACCOUNT	1,437,309.09	-		1,437,309.09	
725-0000-103.05-01	PALAIS BOX OFFICE ACCOUNT	67,148.55	-		67,148.55	1,504,457.64
725-0000-222.84-00	MORRIS EVENT DEPOSITS	(1,437,309.09)	-		(1,437,309.09)	
725-0000-222.86-00	PALAIS EVENT DEPOSITS	(67,148.55)	-		(67,148.55)	(1,504,457.64)
725-0000-271.00-00	**FUND BALANCE**	**-**	**-**		**-**	**-**
	TOTAL MORRIS / PALAIS BOX OFFICE	**0.00**	**-**	**-**	**0.00**	**-**
FUND 726 - POLICE DISTRIBUTION PAYABLE - COMPLETED 3/21/16						
726-0000-101.00-00	CASH	835,107.90	-		835,107.90	835,107.90
726-0000-222.88-00	POLICE DISTRIBUTIONS	(835,107.90)	-		(835,107.90)	(835,107.90)
726-0000-271.00-00	**FUND BALANCE**	**-**	**-**		**-**	**-**
	TOTAL POLICE DISTRIBUTION PAYABLE	**-**	**-**	**-**	**-**	**-**
FUND 730 - CITY CEMETERY TRUST - COMPLETED 3/21/16						
730-0000-101.00-00	CASH	5,781.10	-		5,781.10	
730-0000-103.00-00	INVESTMENTS	22,717.19	-		22,717.19	
730-0000-116.00-00	INTEREST REC -INVESTMENTS	43.43	-	1.94	45.37	28,543.66
730-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	(35,195.00)	-		(35,195.00)	
730-0000-271.00-00	**FUND BALANCE**	**6,817.23**	**(1.25)**		**6,815.98**	**(28,379.02)**
730-0000-361.00-00	INTEREST ON INVESTMENTS	(163.95)	1.25	(1.94)	(164.64)	(164.64)
	TOTAL CITY CEMETERY TRUST	**0.00**	**-**	**-**	**(0.00)**	**(0.00)**

#80 2015 Conversion Worksheet - Solid Waste

Prepared by: Carol Kurzhal 3/15/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	TOTAL
610-0000-101.00-00	CASH	CASH & CASH EQUIVALENTS	64,693.73	-		64,693.73	
611-0000-101.00-00	CASH	CASH & CASH EQUIVALENTS	89.67	-		89.67	
610-0000-101.20-00	TRUSTEE CASH	RESTRICTED ASSETS	-	-	695,616.00	695,616.00	760,399.40
610-0000-103.00-00	INVESTMENTS	INVESTMENTS	254,218.15	-		254,218.15	
611-0000-103.00-00	INVESTMENTS	INVESTMENTS	352.36	-		352.36	254,570.51
610-0000-115.10-00	ACCTS REC - CUSTOMER	RECEIVABLES: ACCOUNTS	434,742.65	-		434,742.65	
610-0000-115.15-00	UNCOLLECTIBLE ACCOUNTS	RECEIVABLES: ACCOUNTS	(25,000.00)	-		(25,000.00)	409,742.65
610-0000-116.00-00	INTEREST REC -INVESTMENTS	RECEIVABLES: INTEREST	485.96	-	21.70	507.66	
611-0000-116.00-00	INTEREST REC -INVESTMENTS	RECEIVABLES: INTEREST	0.67	-	2.08	2.75	510.41
611-0000-113.02-00	MOTOR EQUIPMENT	CAPITAL ASSETS-NET OF DEPREC.	4,948,917.00	-	83,204.90	5,032,121.90	
611-0000-113.03-00	FURNITURE & FIXTURES	CAPITAL ASSETS-NET OF DEPREC.	11,436.00	-		11,436.00	
611-0000-114.00-00	ACCUMULATED DEPRECIATION	CAPITAL ASSETS-NET OF DEPREC.	(2,182,393.00)	-	(466,162.76)	(2,648,555.76)	2,395,002.14
610-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	-	-	(114,672.37)	(114,672.37)	(114,672.37)
610-0000-227.10-00	PAYROLL PAYABLE	PAYROLL PAYABLE	-	-	(17,944.76)	(17,944.76)	
610-0000-227.12-00	ACCRUED PERF PAYABLE	PAYROLL PAYABLE	-		(1,865.25)	(1,865.25)	
610-0000-202.01-00	BENEFITS	PAYROLL PAYABLE	-	-	(1,112.77)	(1,112.77)	
610-0000-227.14-00	ACCRUED FICA PAYABLE	PAYROLL PAYABLE	-		(1,415.56)	(1,415.56)	(22,338.34)
610-0000-227.10-01	ACCRUED COMPENSATED ABSENCES	COMPENSATED ABSENCES	-	-	(38,363.79)	(38,363.79)	(38,363.79)
611-0000-225.03-00	CAPITAL LEASES (S/T)	OTHER CURRENT PAYABLES	(633,370.00)	-	(81,305.77)	(714,675.77)	(714,675.77)
611-0000-234.03-00	CAPITAL LEASES (L/T)	CAPITAL LEASES	(1,268,884.16)	-	(65,004.00)	(1,333,888.16)	(1,333,888.16)
611-0000-227.24-00	ACCRUED INTEREST PAYABLE	ACCRUED INTEREST PAYABLE	(7,649.19)	-	(3,575.66)	(11,224.85)	(11,224.85)
610-0000-243.00-00	ENCUMBRANCES	FUND BALANCE	16,000.87	-		16,000.87	
610-0000-245.00-00	RESERVE FOR ENCUMBRANCES	FUND BALANCE	(16,000.87)	-		(16,000.87)	
610-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	FUND BALANCE	(733,491.42)	273,709.99		(459,781.43)	
610-0000-272.00-00	RETAINED EARNINGS	FUND BALANCE	(98,825.67)	-		(98,825.67)	
611-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	FUND BALANCE	(274,905.91)	-		(274,905.91)	
611-0000-272.00-00	RETAINED EARNINGS	OPERATING REVENUE	(628,350.61)	-		(628,350.61)	(1,461,863.62)
610-0000-344.08-10	RESIDENTIAL TRASH	OPERATING REVENUE	(3,504,548.49)	-		(3,504,548.49)	
610-0000-344.08-11	RECYCLING FEE	OPERATING REVENUE	(769,733.26)	-		(769,733.26)	
610-0000-344.08-20	COMMERCIAL	OPERATING REVENUE	(70,444.30)	-		(70,444.30)	
610-0000-344.08-30	APARTMENTS - 2 UNITS	OPERATING REVENUE	(38,815.96)	-		(38,815.96)	
610-0000-344.08-40	APARTMENTS - 3 UNITS	OPERATING REVENUE	(18,125.12)	-		(18,125.12)	
610-0000-344.08-45	APARTMENTS - 4 UNITS	OPERATING REVENUE	(18,207.20)	-		(18,207.20)	
610-0000-344.08-50	SENIORS	OPERATING REVENUE	(387,880.01)	-		(387,880.01)	
610-0000-344.08-60	SPECIAL PICK-UPS	OPERATING REVENUE	(52,150.00)	-		(52,150.00)	(4,859,904.34)
610-0000-346.08-10	MISC SERVICE REVENUE	OTHER REVENUE	(143,896.25)	-		(143,896.25)	
610-0000-360.00-00	MISCELLANEOUS REVENUE	OTHER REVENUE	(491.00)	-		(491.00)	
610-0000-360.51-00	INSURANCE REIMBURSEMENT	OTHER REVENUE	(3,089.35)	-		(3,089.35)	
610-0000-380.10-90	CODE REIMBURSEMENT	OTHER REVENUE	(344,740.00)	-		(344,740.00)	
610-0000-380.10-99	MISC. REIMBURSEMENTS	OTHER REVENUE	(12,752.00)	-		(12,752.00)	
610-0000-391.01-00	SALE OF FIXED ASSETS	OTHER REVENUE	-	-		-	(504,968.60)
610-0000-361.00-00	INTEREST ON INVESTMENTS	INTEREST REVENUE	(2,162.46)	-	(21.70)	(2,184.16)	
611-0000-361.00-00	INTEREST ON INVESTMENTS	INTEREST REVENUE	(113.15)	-	(2.08)	(115.23)	(2,299.39)
610-0610-791.11-12	AUTO ALLOWANCE	OPERATING & MAINT.	840.00	-		840.00	
610-0610-791.10-01	SALARIES - REGULAR	OPERATING & MAINT.	186,956.06	(21,524.00)	13,312.22	178,744.28	
610-0610-791.10-02	SALARIES - HOURLY	OPERATING & MAINT.	614,344.81	(86,096.86)	40,397.90	568,645.85	
610-0610-791.10-03	SEASONAL & INTERNS	OPERATING & MAINT.	126,284.58	-	148.75	126,433.33	
610-0610-791.10-04	EXTRA AND OVERTIME	OPERATING & MAINT.	113,332.35	-	2,801.29	116,133.64	
610-0610-791.10-09	PERMANENT PART TIME	OPERATING & MAINT.	5,060.00	-		5,060.00	
610-0610-791.10-14	PRODUCTIVITY BONUS	OPERATING & MAINT.	1,875.00	-		1,875.00	
610-0610-791.11-01	FICA - REGULAR	OPERATING & MAINT.	78,720.92	-	1,361.92	80,082.84	
610-0610-791.11-04	PERF - REGULAR	OPERATING & MAINT.	99,764.33	-	1,778.54	101,542.87	
610-0610-791.11-07	UNEMPLOYMENT COMP	OPERATING & MAINT.	2,640.96	-		2,640.96	
610-0610-791.11-08	GROUP INSURANCE - HEALTH	OPERATING & MAINT.	185,670.53	-		185,670.53	
610-0610-791.11-09	GROUP INSURANCE - LIFE	OPERATING & MAINT.	2,200.50	-		2,200.50	
610-0610-791.11-10	CLOTHING/SHOE ALLOWANCE	OPERATING & MAINT.	5,327.13	(513.23)		4,813.90	
610-0610-791.11-24	CELL PHONE ALLOWANCE	OPERATING & MAINT.	792.00	-		792.00	
610-0610-791.11-99	OTHER FRINGE BENEFITS	OPERATING & MAINT.	400.00	-		400.00	
610-0610-791.21-02	PRINT SHOP	OPERATING & MAINT.	1,476.00	-		1,476.00	
610-0610-791.21-03	C.S. - OFFICE SUPPLIES	OPERATING & MAINT.	3,895.31	-	1,060.78	4,956.09	
610-0610-791.21-04	OTHER - OFFICE SUPPLIES	OPERATING & MAINT.	190.30	-		190.30	
610-0610-791.22-01	CENTRAL SERVICE GASOLINE	OPERATING & MAINT.	140,776.11	(3,537.87)		137,238.24	
610-0610-791.22-02	GASOLINE - CNG FUEL	OPERATING & MAINT.	41,639.57	-	3,568.64	45,208.21	
610-0610-791.22-05	UNIFORMS	OPERATING & MAINT.	4,545.08	(270.77)	294.50	4,568.81	
610-0610-791.22-20	C.S.-MEDICAL/SAFETY	OPERATING & MAINT.	2,496.51	(58.00)		2,438.51	
610-0610-791.22-21	C.S.-CLEANING SUPPLIES	OPERATING & MAINT.	749.41	-		749.41	
610-0610-791.22-22	OTHER - MEDICAL/SAFETY	OPERATING & MAINT.	57.25	-		57.25	
610-0610-791.22-24	OTHER OPERATING SUPPLIES	OPERATING & MAINT.	77,572.83	(44.66)		77,528.17	
610-0610-791.22-60	COMPUTERS	OPERATING & MAINT.	1,979.88	(178.02)		1,801.86	
610-0610-791.31-06	OTHER PROF SERVICES	OPERATING & MAINT.	669.00	-		669.00	
610-0610-791.32-02	POSTAGE	OPERATING & MAINT.	791.75	-		791.75	
610-0610-791.32-04	TELEPHONE & TELEGRAPH	OPERATING & MAINT.	14,367.76	(1,052.01)	1,497.14	14,812.89	
610-0610-791.32-05	OTHER COMM/TRANS	OPERATING & MAINT.	118,831.87	-		118,831.87	
610-0610-791.33-02	PUBLICATION LEGAL NOTICE	OPERATING & MAINT.	1,025.28	-		1,025.28	

#80 2015 Conversion Worksheet - Solid Waste

Prepared by: Carol Kurzhal 3/15/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	TOTAL
610-0610-791.36-03	AUTOMOTIVE EQUIP REPAIR	OPERATING & MAINT.	688,732.43	-	250.98	688,983.41	
610-0610-791.36-04	COMPUTER EQUIPMENT	OPERATING & MAINT.	1,964.76	-		1,964.76	
610-0610-791.36-06	RADIO EQUIPMENT	OPERATING & MAINT.	9,206.85	(74.95)		9,131.90	
610-0610-791.37-11	CAPITAL LEASE	OPERATING & MAINT.	49,000.00	-	4,850.00	53,850.00	
610-0610-791.39-11	DUES	OPERATING & MAINT.	245.00	-		245.00	
610-0610-791.39-45	LICENSES	OPERATING & MAINT.	13,900.00	-		13,900.00	
610-0610-791.39-70	EDUCATION & TRAINING	OPERATING & MAINT.	-	-	1,898.21	1,898.21	
610-0610-791.39-85	LANDFILL	OPERATING & MAINT.	708,370.54	(49,933.28)	38,280.75	696,718.01	
610-0610-791.39-89	MISCELLANEOUS SERVICE EXP.	OPERATING & MAINT.	21,235.89	(1,096.89)		20,139.00	
610-0615-791.31-08	SW MD RECYCLING FEE	OPERATING & MAINT.	691,158.71	-	57,549.72	748,708.43	
610-6117-791.10-01	SALARIES - REGULAR	OPERATING & MAINT.	47,749.07	(8,390.14)	294.59	39,653.52	
610-6117-791.10-02	SALARIES - HOURLY	OPERATING & MAINT.	105,845.77	-	466.57	106,312.34	
610-6117-791.10-04	EXTRA AND OVERTIME	OPERATING & MAINT.	1,771.02	-		1,771.02	
610-6117-791.10-14	PRODUCTIVITY BONUS	OPERATING & MAINT.	1,000.00	-		1,000.00	
610-6117-791.11-01	FICA - REGULAR	OPERATING & MAINT.	11,447.14	-	53.64	11,500.78	
610-6117-791.11-04	PERF - REGULAR	OPERATING & MAINT.	17,397.64	-	86.71	17,484.35	
610-6117-791.11-08	GROUP INSURANCE - HEALTH	OPERATING & MAINT.	44,990.43	-		44,990.43	
610-6117-791.11-09	GROUP INSURANCE - LIFE	OPERATING & MAINT.	451.50	-		451.50	
610-6117-791.11-10	CLOTHING/SHOE ALLOWANCE	OPERATING & MAINT.	500.00	-		500.00	
610-6117-791.11-24	CELL PHONE ALLOWANCE	OPERATING & MAINT.	420.00	-		420.00	
610-6117-791.11-99	OTHER FRINGE BENEFITS	OPERATING & MAINT.	400.00	-		400.00	
610-6117-791.22-01	CENTRAL SERVICE GASOLINE	OPERATING & MAINT.	4,015.99	-		4,015.99	
610-6117-791.22-05	UNIFORMS	OPERATING & MAINT.	638.66	(64.40)		574.26	
610-6117-791.22-20	C.S.-MEDICAL/SAFETY	OPERATING & MAINT.	497.71	-		497.71	
610-6117-791.22-22	OTHER - MEDICAL/SAFETY	OPERATING & MAINT.	494.52	-		494.52	
610-6117-791.22-24	OTHER OPERATING SUPPLIES	OPERATING & MAINT.	2,960.99	-		2,960.99	
610-6117-791.36-03	AUTOMOTIVE EQUIP REPAIR	OPERATING & MAINT.	22,529.31	-		22,529.31	
610-6117-791.39-85	LANDFILL	OPERATING & MAINT.	84,102.52	(8,355.51)	6,733.41	82,480.42	
610-6117-791.39-89	MISCELLANEOUS SERVICE EXP.	OPERATING & MAINT.	1,420.24	(244.56)	52.79	1,228.47	4,363,023.67
610-0610-791.31-07	MGMT FEE TO WATERWORKS	ADMIN & GENERAL	132,480.00	-		132,480.00	
610-0610-791.31-70	ADM FEE ALLOCATION	ADMIN & GENERAL	138,116.52	-		138,116.52	
610-0610-791.31-71	CENTRAL STORES ALLOCATION	ADMIN & GENERAL	1,715.52	-		1,715.52	
610-0610-791.31-72	GIS ALLOCATION	ADMIN & GENERAL	1,081.08	-		1,081.08	
610-0610-791.34-02	LIABILITY INSURANCE	ADMIN & GENERAL	98,664.00	-		98,664.00	
610-0610-791.50-05	ADMIN FEE-CITY SOUTH BEND	ADMIN & GENERAL	-	-		-	372,057.12
610-0610-791.63-70	BAD DEBT EXP/RECYCLING	CUSTOMER ACCOUNTS	60,645.84	(57,539.87)		3,105.97	
610-0610-851.74-01	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	-	-		-	
610-0615-791.63-70	BAD DEBT EXP/RECYCLING	CUSTOMER ACCOUNTS	10,189.27	-		10,189.27	13,295.24
611-0610-415.51-01	DEPRECIATION	DEPRECIATION	-		466,162.76	466,162.76	466,162.76
611-0610-415.37-11	CAPITAL LEASE PRINCIPAL	NON-OPERATING EXPENSE	666,949.63	(33,126.74)	(633,822.89)	-	
611-0610-415.37-12	CAPITAL LEASE INTEREST	NON-OPERATING EXPENSE	27,520.69	(1,608.23)	3,522.87	29,435.33	29,435.33
610-0610-791.50-02	OPERATING TRANSFER	TRANSFERS OUT	659,600.00	-		659,600.00	
611-0000-392.00-00	INTER-FUND OPER. TRANSFER	TRANSFERS IN	(659,600.00)	-		(659,600.00)	-
			-	**0.00**	**0.00**	**(0.00)**	**(0.00)**

City of South Bend, Indiana
Conversion Worksheet - WATER UTILITY
December 31, 2015

ACCOUNT	DESCRIPTION	CAFR Category	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
625-0000-101.00-0(	CASH	RESTRICTED ASSETS	892.26	-		892.26	
624-0000-101.00-0(	CASH	RESTRICTED ASSETS	306,277.82	-		306,277.82	
626-0000-101.00-0(	CASH	RESTRICTED ASSETS	325,585.78	-		325,585.78	
620-0000-101.00-0(	CASH	CASH & CASH EQUIVALENTS	386,708.15	-		386,708.15	
629-0000-101.00-0(	CASH	RESTRICTED ASSETS	452,162.56	-		452,162.56	
622-0000-101.00-0(	CASH	RESTRICTED ASSETS	583,423.92	-		583,423.92	
620-0000-101.06-0(	CASH (SUSPENSE)	CASH & CASH EQUIVALENTS	399,255.76	-		399,255.76	
620-0000-101.01-0(	PETTY CASH	CASH & CASH EQUIVALENTS	3,000.00	-		3,000.00	
620-0000-102.07-0(	SOCIETY BANK-REFUND ACCT.	CASH & CASH EQUIVALENTS	315.85	-	(315.85)	-	
625-0000-103.00-0(	INVESTMENTS	INVESTMENTS	3,506.17	-		3,506.17	
624-0000-103.00-0(	INVESTMENTS	INVESTMENTS	1,203,538.29	-		1,203,538.29	
626-0000-103.00-0(	INVESTMENTS	INVESTMENTS	1,279,410.12	-		1,279,410.12	
629-0000-103.00-0(	INVESTMENTS	INVESTMENTS	1,776,801.70	-		1,776,801.70	
622-0000-103.00-0(	INVESTMENTS	INVESTMENTS	2,292,601.61	-		2,292,601.61	
620-0000-103.00-0(	INVESTMENTS	INVESTMENTS	3,100,284.15	-		3,100,284.15	
626-0000-111.00-0(	CASH WITH FISCAL AGENT	RESTRICTED ASSETS	32,120.00	-		32,120.00	
622-0000-113.04-0(	BUILDINGS	ASSETS SUBJECT TO DEPRECIATION	30,782,579.00	-	319,894.00	31,102,473.00	
622-0000-113.09-0(	CONSTRUCTION IN PROGRESS	ASSETS NOT SUB. TO DEPREC.	2,565,058.00	-	(2,565,058.00)	-	
622-0000-113.08-0(	LAND	ASSETS NOT SUB. TO DEPREC.	376,951.00	-		376,951.00	
622-0000-113.05-0(	MACHINERY & EQUIPMENT	ASSETS SUBJECT TO DEPRECIATION	3,783,573.00	-	2,354,932.00	6,138,505.00	
622-0000-113.06-0(	OTHER INFRASTRUCTURE	ASSETS SUBJECT TO DEPRECIATION	51,103,564.00	-	(248,948.00)	50,854,616.00	
622-0000-114.00-0(	ACCUMULATED DEPRECIATION	ASSETS SUBJECT TO DEPRECIATION	(27,250,464.00)	-	(1,691,443.00)	(28,941,907.00)	
620-0000-115.13-1(	A/R - WATER DEPOSITS	ACCOUNTS RECEIVABLE	10,238.49	-		10,238.49	
620-0000-115.12-0(	A/R SUSPENSE ACCOUNT	ACCOUNTS RECEIVABLE	(100,724.04)	-	8,985.81	(91,738.23)	
620-0000-115.10-0(	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	785,720.06	-	57,958.98	843,679.04	
620-0000-115.25-0(	ACCTS RECEIVABLE-OTHER	ACCOUNTS RECEIVABLE	7,793.79	-	12,543.12	20,336.91	
620-0000-115.13-2(	BILLED DEPOSIT CLEARING	ACCOUNTS RECEIVABLE	(10,507.54)	-	269.85	(10,237.69)	
620-0000-115.10-0:	CLAY WATER	ACCOUNTS RECEIVABLE	78,918.31	-	(78,918.31)	-	
620-0000-115.10-0:	WATER LEAK INSURANCE	ACCOUNTS RECEIVABLE	72,720.84	-		72,720.84	
620-0000-115.50-0(	WATERWORKS MISC.	ACCOUNTS RECEIVABLE	1.88	-	(1.88)	-	
620-0000-115.50-0:	PROVISION FOR UNCOLLECTABLE	ACCOUNTS RECEIVABLE	-	-	(50,000.00)	(50,000.00)	
620-0000-116.10-0(	INTERFUND RECEIVABLE	DUE FROM OTHER FUNDS	-	-	20,959.33	20,959.33	
625-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	6.70	-		6.70	
624-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	2,300.68	-		2,300.68	
626-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	2,445.71	-		2,445.71	
629-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	3,396.52	-		3,396.52	
622-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	4,382.52	-		4,382.52	
620-0000-116.00-0(	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	5,926.48	-	917.54	6,844.02	
620-0000-149.20-0(	UNAMORTIZED LOSS ON REFUNDING	DEFERRED OUTFLOW OF REVENUE	-	-	103,186.30	103,186.30	
620-0000-142.00-0(	INVENTORY	INVENTORY	-	-	278,445.59	278,445.59	
620-0000-112.00-0(	PREPAID EXPENSE	PREPAID EXPENSES	-	-	24,087.07	24,087.07	72,917,260.09
620-0000-202.00-0(	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	4,159.68	-	(303,062.15)	(298,902.47)	
620-0000-204.00-0(	INTERFUND PAYABLE	DUE TO OTHER FUNDS	-	-	(3,785.80)	(3,785.80)	
620-0000-202.65-0(	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	(10,594.44)	-		(10,594.44)	
620-0000-208.06-4	DUE TO SEWAGE INS. FUND	DUE TO OTHER FUNDS	0.25	-	(0.25)	-	
620-0000-214.01-0(	ACCRUED INTEREST	ACCRUED INTEREST PAYABLE	-	-	(528.49)	(528.49)	
620-0000-220.20-0(	UNCLAIMED DEPOSIT REFUNDS	OTHER CURRENT LIABILITY	9,125.55	-	(27,092.61)	(17,967.06)	
620-0000-222.00-0(	DEFERRED REVENUE	OTHER CURRENT LIABILITY	(2,201.47)	-	2,201.47	-	
620-0000-222.01-0(	UNAPPLIED RECEIPTS	OTHER CURRENT LIABILITY	(13,324.87)	-	13,324.87	-	
620-0000-235.00-0(	UNAMORTIZED BOND DISCOUNT/PREMIUM	DEFERRED OUTFLOW	-	-	49,790.84	49,790.84	
625-0000-225.03-0(	CAPITAL LEASES (S/T)	CURRENT LIABILITIES-CAPITAL LEASES	(6,142.00)	-	(11,486.55)	(17,628.55)	
625-0000-225.01-0(	NOTES/LOANS PAYABLE (S/T)	CURRENT LIABILITIES-NOTES & LOANS	(182,053.00)	-	(5,371.00)	(187,424.00)	
625-0000-225.04-0(	REVENUE BONDS (S/T)	CURRENT LIABILITIES-REVENUE BONDS	(1,130,000.00)	-	(35,000.00)	(1,165,000.00)	
620-0000-227.10-0(	ACCRUED PAYROLL	ACCRUED PAYROLL PAYABLE	-	-	(62,310.25)	(62,310.25)	
620-0000-227.10-0:	COMPENSATED ABSENCES	COMPENSATED ABSENCES	-	-	(209,894.39)	(209,894.39)	
620-0000-227.20-2(	STATE SALES TAXES	OTHER CURRENT LIABILITY	(45,055.64)	-	2,711.12	(42,344.52)	
624-0000-229.00-0(	CUSTOMER DEPOSIT LIAB.	CUSTOMER DEPOSIT PAYABLE	(1,514,085.14)	-		(1,514,085.14)	
625-0000-234.03-0(	CAPITAL LEASES (L/T)	NONCURRENT LIAB.-CAPITAL LEASES	(20,426.00)	-	(37,334.81)	(57,760.81)	
625-0000-234.01-0(	NOTES/LOANS PAYABLE (L/T)	NONCURRENT LIAB.-NOTES & LOANS	(1,051,224.00)	-	187,424.00	(863,800.00)	
625-0000-234.04-0(	REVENUE BONDS (L/T)	NONCURRENT LIAB.-REVENUE BONDS	(17,610,152.00)	-	1,110,152.00	(16,500,000.00)	(20,902,235.08)
622-0000-243.00-0(	ENCUMBRANCES	NET ASSETS	177,796.65	-		177,796.65	
620-0000-243.00-0(	ENCUMBRANCES	NET ASSETS	399,556.47	-		399,556.47	
620-0000-245.00-0(	RESERVE FOR ENCUMBRANCES	NET ASSETS	(399,556.47)	-		(399,556.47)	
622-0000-245.00-0(	RESERVE FOR ENCUMBRANCES	NET ASSETS	(177,796.65)	-		(177,796.65)	
623-0000-249.00-0(	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(3,781,953.31)	-		(3,781,953.31)	
622-0000-249.00-0(	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(3,528,502.29)	-		(3,528,502.29)	
620-0000-249.00-0(	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(2,482,689.64)	-		(2,482,689.64)	
620-0000-263.00-0(	CONTRIB CAPITAL-DEVELOPER	NET ASSETS	(527,788.74)	-		(527,788.74)	
622-0000-271.00-0(	FUND BALANCE	NET ASSETS	(60,958,039.68)	-		(60,958,039.68)	

City of South Bend, Indiana
Conversion Worksheet - WATER UTILITY
December 31, 2015

ACCOUNT	DESCRIPTION	CAFR Category	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
629-0000-271.00-0(	FUND BALANCE	NET ASSETS	(2,083,835.54)	-		(2,083,835.54)	
626-0000-271.00-0(	FUND BALANCE	NET ASSETS	(1,646,677.17)	-		(1,646,677.17)	
623-0000-271.00-0(	FUND BALANCE	NET ASSETS	23,567,298.45	-		23,567,298.45	
620-0000-272.00-0(	RETAINED EARNINGS	NET ASSETS	(2,108,679.36)	-		(2,108,679.36)	
624-0000-272.00-0(	RETAINED EARNINGS	NET ASSETS	854.71	-		854.71	
625-0000-272.00-0(	RETAINED EARNINGS	NET ASSETS	19,995,341.67	342,496.73	4,450.95	20,342,289.35	
623-0000-290.42-3(	BOND PROCEEDS	NET ASSETS	(19,967,883.78)	-		(19,967,883.78)	(53,175,607.00)
620-0630-344.07-3(	WATER LEAK INSURANCE	WATER LEAK INSURANCE REVENUE	(959,779.28)	-		(959,779.28)	
620-0000-346.06-2:	BACKFLOW PREVENTION INSP.	OTHER REVENUE	(126,400.00)	-		(126,400.00)	
620-0000-346.01-5(	BULK SALES - OLIVE ST.	OTHER REVENUE	(2,618.97)	-		(2,618.97)	
620-0000-346.01-2(	METERED SALES-COMMERCIAL	METERED REVENUE	(1,463,223.13)	-		(1,463,223.13)	
620-0660-346.01-2(	METERED SALES-COMMERCIAL	METERED REVENUE	(195,687.30)	-		(195,687.30)	
620-0000-346.01-3(	METERED SALES-INDUSTRIAL	METERED REVENUE	(317,970.60)	-		(317,970.60)	
620-0000-346.01-6(	METERED SALES-INSTITUTION	METERED REVENUE	(82,872.97)	-		(82,872.97)	
620-0000-346.04-0(	METERED SALES-IRRIGATION	METERED REVENUE	(771,041.30)	-		(771,041.30)	
620-0660-346.04-0(	METERED SALES-IRRIGATION	METERED REVENUE	(128,130.36)	-		(128,130.36)	
620-0000-346.01-4(	METERED SALES-MULTI FAMILY	METERED REVENUE	(758,031.36)	-		(758,031.36)	
620-0660-346.01-4(	METERED SALES-MULTI FAMILY	METERED REVENUE	(95,889.78)	-		(95,889.78)	
620-0000-346.01-1(	METERED SALES-RESIDENTIAL	METERED REVENUE	(4,898,907.92)	-		(4,898,907.92)	
620-0660-346.01-1(	METERED SALES-RESIDENTIAL	METERED REVENUE	(483,594.68)	-		(483,594.68)	
620-0000-346.06-3	MGMT. FEE - PROJECT RELEAF	CHARGES TO OTHER FUNDS	(11,796.00)	-		(11,796.00)	
620-0000-346.06-3:	MGMT. FEE - SOLID WASTE	CHARGES TO OTHER FUNDS	(132,480.00)	-		(132,480.00)	
620-0000-346.06-3:	MGMT. FEE - WASTE WATER	CHARGES TO OTHER FUNDS	(1,022,364.00)	-		(1,022,364.00)	
620-0000-346.06-2(	OTHER WATER/MISC. SERVICE	OTHER REVENUE	(435,971.21)	-	(4,450.95)	(440,422.16)	
620-0000-346.06-1(	PENALTIES (FORFEIT DISC.)	INTEREST AND PENALTY CHARGES	(106,088.01)	-		(106,088.01)	
620-0660-346.06-1(	PENALTIES (FORFEIT DISC.)	INTEREST AND PENALTY CHARGES	(4,960.96)	-		(4,960.96)	
620-0000-346.02-2(	PRIVATE FIRE PROTECTION	FIRE PROTECTION REVENUE	(283,970.76)	-		(283,970.76)	
620-0660-346.02-2(	PRIVATE FIRE PROTECTION	FIRE PROTECTION REVENUE	(17,162.35)	-		(17,162.35)	
620-0000-346.02-1(	PUBLIC FIRE PROTECTION	FIRE PROTECTION REVENUE	(1,533,464.27)	-		(1,533,464.27)	
620-0660-346.02-1(	PUBLIC FIRE PROTECTION	FIRE PROTECTION REVENUE	(153,637.12)	-		(153,637.12)	
620-0000-346.06-4(	RENTS FROM WATER PROPERTY	OTHER REVENUE	(17,547.92)	-		(17,547.92)	
620-0000-346.06-5:	REVENUE FROM CUT OFF FEES	OTHER REVENUE	(2,475.00)	-		(2,475.00)	
620-0000-346.03-0(	SALES-PUBLIC AUTHORITIES	METERED REVENUE	(282,163.07)	-		(282,163.07)	
620-0000-360.51-0(	INSURANCE REIMBURSEMENT	OTHER REVENUE	(5,454.55)	-		(5,454.55)	
620-0000-360.00-0(	MISCELLANEOUS REVENUE	OTHER REVENUE	(2,032.90)	-	(27.53)	(2,060.43)	
620-0000-360.02-0(	SALE OF SCRAP METAL	OTHER REVENUE	(3,285.83)	-		(3,285.83)	
620-0000-380.10-9!	MISC. REIMBURSEMENTS	OTHER REVENUE	(6,437.21)	-		(6,437.21)	
620-0000-380.10-6(	WATER - MAIN EXTENSIONS	OTHER REVENUE	(2,704.04)	-		(2,704.04)	
620-0000-391.02-2:	HYDRANT DAMAGE REIMB.	OTHER REVENUE	(33,514.60)	-		(33,514.60)	
620-0640-658.60-0:	STATE GROSS INCOME TAX	OTHER REVENUE	148,875.00	-	(7,025.32)	141,849.68	
620-0000-391.01-0(	SALE OF FIXED ASSETS	OTHER REVENUE	(8,418.00)	-	8,418.00	-	**(14,204,286.25)**
620-0640-603.10-0:	SALARIES - REGULAR	COST OF WATER	-	-	2,716,016.28	2,716,016.28	
620-0640-603.21-0:	PRINT SHOP	COST OF WATER	12.00	-		12.00	
620-0640-605.21-0:	PRINT SHOP	COST OF WATER	86.73	-		86.73	
620-0640-603.21-0:	C.S.- OFFICE SUPPLIES	COST OF WATER	293.42	-	(55.63)	237.79	
620-0640-605.21-0:	C.S.- OFFICE SUPPLIES	COST OF WATER	666.24	-		666.24	
620-0640-603.21-0	OTHER - OFFICE SUPPLIES	COST OF WATER	911.26	-		911.26	
620-0640-605.21-0	OTHER - OFFICE SUPPLIES	COST OF WATER	1,184.07	-		1,184.07	
620-0640-601.22-0:	GENERATOR FUEL	COST OF WATER	3,318.91	-		3,318.91	
620-0640-606.22-0:	CENTRAL SERVICE GASOLINE	COST OF WATER	76,790.15	-		76,790.15	
620-0640-601.22-0(	COMPUTER SUPPLIES	COST OF WATER	21,332.02	-		21,332.02	
620-0640-605.22-0(	COMPUTER SUPPLIES	COST OF WATER	166.49	-		166.49	
620-0640-603.22-0:	LANDSCAPING MATERIAL	COST OF WATER	778.84	-		778.84	
620-0640-605.22-0:	LANDSCAPING MATERIAL	COST OF WATER	32.45	-		32.45	
620-0640-603.22-2(	C.S.-MEDICAL/SAFETY	COST OF WATER	1,068.34	-		1,068.34	
620-0640-605.22-2(	C.S.- MEDICAL/SAFETY	COST OF WATER	2,231.98	-		2,231.98	
620-0640-603.22-2:	C.S. - CLEANING SUPPLIES	COST OF WATER	1,260.38	-		1,260.38	
620-0640-605.22-2:	HOUSEHOLD,LAUNDRY,CLEAN	COST OF WATER	858.71	-		858.71	
620-0640-603.22-2:	OTHER - MEDICAL/SAFETY	COST OF WATER	14,053.75	-		14,053.75	
620-0640-603.22-2!	CHEMICALS	COST OF WATER	130,946.96	-	(2,672.55)	128,274.41	
620-0640-601.23-0:	BUILDING MATERIALS	COST OF WATER	1,247.68	-		1,247.68	
620-0640-605.23-0:	BUILDING MATERIAL	COST OF WATER	503.51	-		503.51	
623-0640-415.23-1(	REPAIR PARTS	COST OF WATER	28,276.93	-		28,276.93	
620-0640-601.23-1(	REPAIR PARTS	COST OF WATER	4,383.65	-		4,383.65	
620-0640-603.23-1(	REPAIR PARTS	COST OF WATER	67,183.97	-		67,183.97	
620-0640-604.23-1(	REPAIR PARTS	COST OF WATER	59,898.58	-		59,898.58	
620-0640-606.23-1(	REPAIR PARTS	COST OF WATER	136,274.18	-		136,274.18	
620-0640-601.23-2(	SMALL TOOLS & EQUIPMENT	COST OF WATER	2,981.58	-		2,981.58	
620-0640-603.23-2(	SMALL TOOLS & EQUIPMENT	COST OF WATER	3,661.32	-		3,661.32	

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ACCOUNT	DESCRIPTION	CAFR Category	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
620-0640-605.23-2(	SMALL TOOLS & EQUIPMENT	COST OF WATER	529.55	-		529.55	
620-0640-606.23-2(	SMALL TOOLS & EQUIPMENT	COST OF WATER	18,176.31	-		18,176.31	
620-0640-605.23-2:	C.S.-SMALL TOOLS & EQUIP	COST OF WATER	698.96	-		698.96	
620-0640-606.23-3(	CONCRETE & ASPHALT	COST OF WATER	98,897.51	-	16,793.65	115,691.16	
623-0640-415.23-5(	WATER METERS	COST OF WATER	58,192.70	-	301,640.86	359,833.56	
620-0640-601.23-6:	MATERIALS & SUPPLIES	COST OF WATER	2,025.73	-		2,025.73	
620-0640-603.23-6:	MATERIAL & SUPPLIES	COST OF WATER	8,593.71	-		8,593.71	
620-0640-605.23-6:	MATERIALS & SUPPLIES	COST OF WATER	373,709.01	(342,496.73)	466.16	31,678.44	
620-0640-606.23-6:	MATERIALS & SUPPLIES	COST OF WATER	294,200.74	-		294,200.74	
620-0640-601.24-0!	OTHER OPERATING SUPPLIES	COST OF WATER	2,499.04	-		2,499.04	
620-0640-603.24-0!	OTHER OPERATING SUPPLIES	COST OF WATER	9,852.11	-		9,852.11	
620-0640-605.24-0!	OTHER OPERATING SUPPLIES	COST OF WATER	3,011.49	-		3,011.49	
620-0640-606.24-0!	OTHER OPERATING SUPPLIES	COST OF WATER	9,001.76	-		9,001.76	
620-0640-605.24-5:	NON-CAPITAL OFFICE EQUIP.	COST OF WATER	1,193.96	-		1,193.96	
623-0640-415.31-0(	OTHER PROFESSIONAL SVCS	COST OF WATER	2,085.21	-		2,085.21	
620-0640-602.31-0(	OTHER PROFESSIONAL SERV.	COST OF WATER	70,221.97	-		70,221.97	
620-0640-604.31-0(	OTHER PROFESSIONAL SERV	COST OF WATER	594.95	-		594.95	
620-0640-605.31-0(	OTHER PROFESSIONAL SERV.	COST OF WATER	124,741.70	-		124,741.70	
620-0640-602.31-3!	CONTRACTUAL SERV. OTHER	COST OF WATER	29,832.56	-		29,832.56	
620-0640-603.31-3!	OTHER	COST OF WATER	4,698.50	-		4,698.50	
620-0640-604.31-3!	CONTRACTUAL SERV. - OTHER	COST OF WATER	849.35	-		849.35	
620-0640-605.31-3!	CONTRACTUAL SERVICE-OTHER	COST OF WATER	18,380.77	-		18,380.77	
620-0640-605.31-3:	COMPUTER RELATED SERVICES	COST OF WATER	763.74	-		763.74	
620-0640-603.31-5:	LABORATORY WATER TESTING	COST OF WATER	127,588.50	-		127,588.50	
620-0640-606.31-5:	CONTRACTUAL SERVICE-OTHER	COST OF WATER	265,291.14	-	1,055.45	266,346.59	
620-0640-603.32-0<	TELEPHONE & TELEGRAPH	COST OF WATER	37,775.10	-		37,775.10	
620-0640-605.33-0:	OUTSIDE PRINTING SERVICES	COST OF WATER	678.50	-		678.50	
620-0640-601.35-0:	ELECTRIC	COST OF WATER	632,538.43	-	(47,074.56)	585,463.87	
620-0640-605.35-0:	ELECTRIC	COST OF WATER	14,564.05	-		14,564.05	
620-0640-601.35-0:	HEATING FUEL (GAS)	COST OF WATER	530.95	-		530.95	
620-0640-603.35-0:	HEATING FUEL (GAS)	COST OF WATER	27,815.02	-	(2,580.12)	25,234.90	
620-0640-605.35-0:	HEATING FUEL (GAS)	COST OF WATER	6,544.11	-		6,544.11	
620-0640-602.36-0:	BUILDING REPAIRS	COST OF WATER	30,352.12	-		30,352.12	
620-0640-604.36-0:	BUILDINGS	COST OF WATER	4,757.52	-		4,757.52	
620-0640-605.36-0:	BUILDING REPAIRS	COST OF WATER	2,707.15	-		2,707.15	
620-0640-606.36-0:	BUILDING REPAIRS	COST OF WATER	8,835.95	-		8,835.95	
620-0640-602.36-0:	OFFICE EQUIP/MAINT CONTRACT	COST OF WATER	479.74	-		479.74	
620-0640-606.36-0:	OFFICE EQUIPMENT REPAIRS	COST OF WATER	934.73	-		934.73	
620-0640-603.36-0:	REPAIR & MAINT-EQUIPMENT	COST OF WATER	6,735.90	-		6,735.90	
620-0640-606.36-0:	AUTOMOTIVE EQUIP REPAIRS	COST OF WATER	79,274.79	-		79,274.79	
620-0640-602.36-0!	REPAIR & MAINT-EQUIPMENT	COST OF WATER	95,044.86	-		95,044.86	
620-0640-603.36-0!	OTHER EQUIPMENT REPAIRS	COST OF WATER	3,929.15	-		3,929.15	
620-0640-604.36-0!	OTHER EQUIPMENT REPAIRS	COST OF WATER	16,685.16	-		16,685.16	
620-0640-605.36-0!	CONSTRUCTION EQUIP REPAIR	COST OF WATER	645.50	-		645.50	
620-0640-606.36-0!	CONSTRUCTION EQUIP REPAIR	COST OF WATER	4,173.64	-		4,173.64	
623-0640-415.36-2(	REPAIRS & MAINT EQUIPMENT	COST OF WATER	34,758.02	-		34,758.02	
620-0640-606.36-5(	STOP BOX REPAIRS	COST OF WATER	53,875.00	-	47,734.52	101,609.52	
620-0640-606.36-6:	WATER SYSTEM REPAIRS	COST OF WATER	9,713.52	-		9,713.52	
620-0640-604.37-0:	EQUIPMENT RENTAL	COST OF WATER	1,400.00	-		1,400.00	
620-0640-601.37-0<	UNIFORM RENTAL	COST OF WATER	5,089.88	-		5,089.88	
620-0640-603.37-0<	UNIFORM RENTAL	COST OF WATER	2,727.84	-		2,727.84	
620-0640-605.37-0<	UNIFORM RENTAL	COST OF WATER	10,258.23	-		10,258.23	
620-0640-603.39-7(	EDUCATION & TRAINING	COST OF WATER	3,418.26	-		3,418.26	
620-0640-605.39-7(	EDUCATION & TRAINING	COST OF WATER	2,031.50	-		2,031.50	
620-0640-606.39-7(	EDUCATION & TRAINING	COST OF WATER	130.00	-		130.00	
623-0640-415.42-0:	BUILDING IMPROVEMENTS	COST OF WATER	25,188.65	-		25,188.65	
622-0640-415.43-0:	MOTOR EQUIPMENT	COST OF WATER	246,890.56	-	(246,890.56)	-	
623-0640-415.43-0!	COMPUTER EQUIP. & NETWORK	COST OF WATER	29,157.05	-	(29,157.05)	-	
623-0640-415.43-1(	MISCELLANEOUS EQUIPMENT	COST OF WATER	5,183.38	-		5,183.38	
622-0640-415.43-1(	MISCELLANEOUS EQUIPMENT	COST OF WATER	15,382.00	-	(15,382.00)	-	**5,903,639.05**
620-0640-657.10-0:	SALARIES - REGULAR	CUSTOMER SERVICE	-	-	1,009,486.31	1,009,486.31	
620-0640-657.21-0:	PRINT SHOP	CUSTOMER SERVICE	908.17	-		908.17	
620-0640-657.21-0:	C.S.-OFFICE SUPPLIES	CUSTOMER SERVICE	750.50	-		750.50	
620-0640-657.21-0<	OTHER - OFFICE SUPPLIES	CUSTOMER SERVICE	5,472.37	-	2,275.14	7,747.51	
620-0640-657.22-0(	COMPUTER SUPPLIES	CUSTOMER SERVICE	2,737.62	-		2,737.62	
620-0640-657.22-2:	OTHER - MEDICAL/SAFETY	CUSTOMER SERVICE	470.45	-	(470.45)	-	
620-0640-657.23-0:	BUILDING MATERIALS	CUSTOMER SERVICE	122.55	-		122.55	
620-0640-657.24-0!	OTHER OPERATING SUPPLIES	CUSTOMER SERVICE	526.00	-	593.00	1,119.00	
620-0640-657.24-5:	NON-CAPITAL OFFICE EQUIP.	CUSTOMER SERVICE	9,246.61	-	(1,368.03)	7,878.58	
620-0640-657.31-0(	OTHER PROFESSIONAL SERV.	CUSTOMER SERVICE	250.00	-	(250.00)	-	

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620-0640-657.31-3!	CONTRACTUAL SERVICE-OTHER	CUSTOMER SERVICE	854,169.17	-	(307,846.31)	546,322.86	
620-0640-657.31-3;	COMPUTER RELATED SERVICES	CUSTOMER SERVICE	6,500.00	-	(2,000.00)	4,500.00	
620-0640-657.31-3!	COLLECTION AGENCY FEES	CUSTOMER SERVICE	15,609.88	-	173.75	15,783.63	
620-0640-657.32-0;	POSTAGE	CUSTOMER SERVICE	3,070.41	-	157.86	3,228.27	
620-0640-657.35-0:	ELECTRIC	CUSTOMER SERVICE	3,187.18	-	(230.83)	2,956.35	
620-0640-657.35-0;	HEATING GAS (FUEL)	CUSTOMER SERVICE	1,656.76	-	(122.73)	1,534.03	
620-0640-657.36-0:	BUILDING REPAIRS	CUSTOMER SERVICE	850.00	-	2,830.36	3,680.36	
620-0640-657.36-0;	OFFICE EQUIPMENT	CUSTOMER SERVICE	20,945.66	-	(962.45)	19,983.21	
620-0640-657.37-0‹	UNIFORM RENTAL	CUSTOMER SERVICE	1,815.24	-	(1,815.24)	-	
620-0640-657.39-7(	EDUCATION & TRAINING	CUSTOMER SERVICE	858.95	-	(300.00)	558.95	
620-0660-657.63-7(	BAD DEBT EXPENSES	CUSTOMER SERVICE	1,173.63	-		1,173.63	
620-0640-657.63-7(	BAD DEBT EXPENSES	CUSTOMER SERVICE	99,902.66	-		99,902.66	
620-0630-751.74-0:	BAD DEBT EXPENSE	CUSTOMER SERVICE	6,286.00	-		6,286.00	
620-0640-657.63-7:	CASHIER OVER/SHORT	CUSTOMER SERVICE	13.25	-		13.25	**1,736,673.44**
620-0640-658.10-0:	SALARIES - REGULAR	GENERAL AND ADMINISTRATIVE	1,364,012.11	-	(3,868,376.36)	(2,504,364.25)	
620-0640-658.10-0;	SALARIES - HOURLY	GENERAL AND ADMINISTRATIVE	1,622,515.36	-		1,622,515.36	
620-0640-658.10-0:	SEASONAL & INTERNS	GENERAL AND ADMINISTRATIVE	8,162.00	-		8,162.00	
620-0640-658.10-0‹	EXTRA AND OVERTIME	GENERAL AND ADMINISTRATIVE	159,362.10	-		159,362.10	
620-0640-658.10-0!	TEMPORARY SERVICES	GENERAL AND ADMINISTRATIVE	25,696.82	-		25,696.82	
620-0640-658.10-0!	PERMANENT PART-TIME	GENERAL AND ADMINISTRATIVE	32,197.65	-		32,197.65	
620-0640-658.10-1:	SUPPLEMENTAL PAY	GENERAL AND ADMINISTRATIVE	73,213.17	-		73,213.17	
620-0640-658.10-1‹	PRODUCTIVITY BONUS	GENERAL AND ADMINISTRATIVE	6,050.00	-		6,050.00	
620-0640-658.11-0:	FICA - REGULAR	GENERAL AND ADMINISTRATIVE	241,753.44	-		241,753.44	
620-0640-658.11-0‹	PERF - REGULAR	GENERAL AND ADMINISTRATIVE	360,680.41	-		360,680.41	
620-0640-658.11-0;	UNEMPLOYMENT COMP	GENERAL AND ADMINISTRATIVE	8,552.04	-		8,552.04	
620-0640-658.11-0(	GROUP INSURANCE - HEALTH	GENERAL AND ADMINISTRATIVE	740,332.36	-		740,332.36	
620-0640-658.11-0!	GROUP INSURANCE - LIFE	GENERAL AND ADMINISTRATIVE	7,705.85	-		7,705.85	
620-0640-658.11-1(	CLOTHING ALLOWANCE	GENERAL AND ADMINISTRATIVE	8,452.15	-		8,452.15	
620-0640-658.11-1;	AUTO ALLOWANCE	GENERAL AND ADMINISTRATIVE	3,922.04	-		3,922.04	
620-0640-658.11-2‹	CELL PHONE ALLOWANCE	GENERAL AND ADMINISTRATIVE	4,406.50	-		4,406.50	
620-0640-658.11-9!	OTHER FRINGE BENEFITS	GENERAL AND ADMINISTRATIVE	2,595.40	-		2,595.40	
620-0640-658.21-0;	PRINT SHOP	GENERAL AND ADMINISTRATIVE	6,791.37	-		6,791.37	
620-0640-658.21-0:	C.S - OFFICE SUPPLIES	GENERAL AND ADMINISTRATIVE	837.76	-		837.76	
620-0640-658.21-0‹	OTHER - OFFICE SUPPLIES	GENERAL AND ADMINISTRATIVE	1,841.10	-	5,844.11	7,685.21	
620-0640-658.24-5:	NON-CAPITAL OFFICE EQUIP.	GENERAL AND ADMINISTRATIVE	1,838.81	-		1,838.81	
620-0640-658.31-0:	LEGAL SERVICES	GENERAL AND ADMINISTRATIVE	963.10	-	(516.80)	446.30	
620-0640-658.31-0‹	ACCOUNTING	GENERAL AND ADMINISTRATIVE	4,000.00	-		4,000.00	
620-0640-658.31-0(	OTHER PROFESSIONAL SERV.	GENERAL AND ADMINISTRATIVE	48,731.60	-		48,731.60	
620-0640-658.31-3!	CONTRACTUAL SERVICE-OTHER	GENERAL AND ADMINISTRATIVE	19,482.86	-	24,170.39	43,653.25	
620-0640-658.31-7(	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATIVE	404,408.88	-	388,257.47	792,666.35	
620-0640-658.31-7:	CENTRAL STORES ALLOCATION	GENERAL AND ADMINISTRATIVE	5,448.60	-		5,448.60	
620-0640-658.31-7;	GIS ALLOCATION	GENERAL AND ADMINISTRATIVE	21,622.68	-		21,622.68	
620-0640-658.32-0;	POSTAGE	GENERAL AND ADMINISTRATIVE	130.91	-	545.20	676.11	
620-0640-658.32-0‹	TELEPHONE & TELEGRAPH	GENERAL AND ADMINISTRATIVE	24,481.73	-	278.09	24,759.82	
620-0640-658.32-2;	TRAVEL - AIRFARE	GENERAL AND ADMINISTRATIVE	1,093.40	-		1,093.40	
620-0640-658.32-2:	TRAVEL - HOTEL	GENERAL AND ADMINISTRATIVE	2,432.41	-	(500.20)	1,932.21	
620-0640-658.32-2‹	TRAVEL - MEALS	GENERAL AND ADMINISTRATIVE	499.21	-		499.21	
620-0640-658.32-2!	TRAVEL - OTHER	GENERAL AND ADMINISTRATIVE	418.43	-		418.43	
620-0640-658.33-0;	PUBLICATION LEGAL NOTICE	GENERAL AND ADMINISTRATIVE	1,292.18	-		1,292.18	
620-0640-658.34-0;	LIABILITY INSURANCE	GENERAL AND ADMINISTRATIVE	158,136.00	-		158,136.00	
620-0640-658.36-0;	OFFICE EQUIP	GENERAL AND ADMINISTRATIVE	2,771.56	-		2,771.56	
620-0640-658.36-0‹	COMPUTER EQUIP REPAIRS	GENERAL AND ADMINISTRATIVE	20,826.84	-	(20,664.89)	161.95	
620-0640-658.36-0(	RADIO EQUIPMENT	GENERAL AND ADMINISTRATIVE	4,430.84	-		4,430.84	
620-0640-658.37-0(	BUILDING RENTAL	GENERAL AND ADMINISTRATIVE	52,420.50	-		52,420.50	
620-0640-658.39-1:	DUES	GENERAL AND ADMINISTRATIVE	6,556.00	-		6,556.00	
620-0640-658.39-7(	EDUCATION & TRAINING	GENERAL AND ADMINISTRATIVE	820.00	-		820.00	
620-0640-658.60-0!	OTHER TAXES & LICENSES	GENERAL AND ADMINISTRATIVE	5.00	-	(5.00)	-	
620-0640-658.63-7!	MISCELLANEOUS EXPENSES	GENERAL AND ADMINISTRATIVE	37,360.60	-	2,579.58	39,940.18	**2,030,863.36**
620-0640-658.60-0:	PILOT TRANSFER OUT	TAXES OTHER THAN INCOME TAXES	1,942,608.00	-		1,942,608.00	1,942,608.00
620-0630-711.61-0;	PLUMBING CONTRACTORS	PLUMBING CONTRACTORS	966,035.62	-	14,113.35	980,148.97	**980,148.97**
620-0640-606.45-0(	DEPRECIATION	DEPRECIATION	-	-	1,967,340.00	1,967,340.00	1,967,340.00
620-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(24,939.36)	-		(24,939.36)	
622-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(17,399.64)	-		(17,399.64)	
629-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(12,703.11)	-		(12,703.11)	
624-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(8,595.15)	-		(8,595.15)	

City of South Bend, Indiana
Conversion Worksheet - WATER UTILITY
December 31, 2015

ACCOUNT	DESCRIPTION	CAFR Category	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
625-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(6,262.08)	-		(6,262.08)	
626-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(6,165.75)	-		(6,165.75)	
623-0000-361.00-0(	INTEREST ON INVESTMENTS	INVESTMENT INCOME	(543.66)	-	(917.54)	(1,461.20)	(77,526.29)
620-0640-602.37-1:	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	1,915.60	-	(1,915.60)	-	
620-0640-606.37-1:	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	1,981.45	-	(1,981.45)	-	
620-0640-602.37-1:	CAPITAL LEASE INTEREST	INTEREST EXPENSE	385.27	-		385.27	
620-0640-606.37-1:	CAPITAL LEASE INTEREST	INTEREST EXPENSE	394.32	-		394.32	
625-0640-471.38-0:	PRINCIPAL	INTEREST EXPENSE	1,312,053.00	-	(1,312,053.00)	-	
625-0640-472.38-0:	INTEREST	INTEREST EXPENSE	730,984.52	-	19,847.61	750,832.13	
625-0640-472.38-0:	PAYING AGENT FEES	INTEREST EXPENSE	750.00	-		750.00	
620-0640-657.37-1:	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	892.77	-	(892.77)	-	
620-0640-657.37-1:	CAPITAL LEASE INTEREST	INTEREST EXPENSE	192.75	-	528.49	721.24	
620-0640-658.37-1:	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	1,973.34	-	(1,973.34)	-	
620-0640-658.37-1:	CAPITAL LEASE INTEREST	INTEREST EXPENSE	388.62	-		388.62	753,471.58
620-0640-606.46-0(	LOSS ON SALE OF ASSETS	LOSS ON SALE OF ASSET	-	-	127,650.13	127,650.13	127,650.13
625-0000-392.00-0(	INTER-FUND OPER. TRANSFER	INTERFUND TRANSFERS	(2,043,540.36)	-		(2,043,540.36)	
629-0000-392.00-0(	INTER-FUND OPER. TRANSFER	INTERFUND TRANSFERS	(150,228.00)	-		(150,228.00)	
620-0000-392.00-0(	INTER-FUND OPER. TRANSFER	INTERFUND TRANSFERS	(43,661.09)	-		(43,661.09)	
623-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	240.36	-		240.36	
625-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	6,265.12	-		6,265.12	
624-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	9,708.79	-		9,708.79	
626-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	13,281.31	-		13,281.31	
629-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	14,405.87	-		14,405.87	
620-0640-658.50-0:	INTERFUND TRANSFER	INTERFUND TRANSFERS	2,193,528.00	-		2,193,528.00	-
	TOTAL WATER WORKS RESERVE - O & M		**(0.00)**	**-**	**0.00**	**(0.00)**	**(0.00)**

#81 2015 Conversion Worksheet - Wastewater

Prepared by: Carol Kurzhal 3/18/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	
FUND 641 - SEWAGE WORKS OPERATIONS							
641-0000-101.00-00	CASH	CASH & CASH EQUIVALENTS	1,217,942.52	-		1,217,942.52	
641-0000-101.01-00	PETTY CASH	CASH & CASH EQUIVALENTS	450.00	-		450.00	1,218,392.52
641-0000-103.00-00	INVESTMENTS	INVESTMENTS	7,777,727.72	-		7,777,727.72	7,777,727.72
640-0000-115.10-00	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	46,431.95	-		46,431.95	
640-0000-115.15-00	UNCOLLECTIBLE ACCOUNTS	ACCOUNTS RECEIVABLE	(5,100.00)	-		(5,100.00)	
640-0000-115.30-00	A/R SEWER REPAIR DEDUCT.	ACCOUNTS RECEIVABLE	4,002.29	-		4,002.29	
641-0000-115.10-00	ACCTS REC - CUSTOMER	ACCOUNTS RECEIVABLE	2,212,793.80	-		2,212,793.80	
641-0000-115.10-02	CLAY SEWAGE	ACCOUNTS RECEIVABLE	184,312.47	-		184,312.47	
641-0000-115.12-00	A/R SUSPENSE ACCOUNT	ACCOUNTS RECEIVABLE	(1,155.05)	-		(1,155.05)	
641-0000-115.15-00	UNCOLLECTIBLE ACCOUNTS	ACCOUNTS RECEIVABLE	-	(80,000.00)		(80,000.00)	
641-0000-115.30-00	UNBILLED SEWER REPAIR DEDUCTIBLE	ACCOUNTS RECEIVABLE	-		21,270.88	21,270.88	
641-0000-115.25-00	ACCTS RECEIVABLE-OTHER	ACCOUNTS RECEIVABLE	42,357.33	-	4,437.60	46,794.93	2,429,351.27
640-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	2,510.99	-	112.10	2,623.09	
641-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	14,867.85	-	616.81	15,484.66	
642-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	13,292.30	-	625.06	13,917.36	
643-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	5,589.77	-	250.32	5,840.09	
649-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	66.71	-	298.07	364.78	
659-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	352.83	-	15.78	368.61	
661-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	21,164.04	-	956.76	22,120.80	
664-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	6.86	-	0.31	7.17	
666-0000-116.00-00	INTEREST REC -INVESTMENTS	INTEREST RECEIVABLE	88.48	-		88.48	60,815.04
641-0000-130.00-00	ACCOUNTS RECEIVABLE-INTERFUND	DUE FROM OTHER FUNDS			3,785.80	3,785.80	3,785.80
641-0000-141.00-00	INVENTORY-MAT'L & SUPPLY	INVENTORY	194,499.86	-	22,224.55	216,724.41	216,724.41
641-0000-143.00-00	PREPAID ITEMS	PREPAID EXPENSES			34,480.20	34,480.20	34,480.20
640-0000-101.00-00	CASH	RESTRICTED ASSETS	334,275.91	-		334,275.91	
642-0000-101.00-00	CASH	RESTRICTED ASSETS	1,769,539.56	-		1,769,539.56	
643-0000-101.00-00	CASH	RESTRICTED ASSETS	744,138.29	-		744,138.29	
649-0000-101.00-00	CASH	RESTRICTED ASSETS	769,774.07	-		769,774.07	
641-0000-101.20-00	TRUSTEE CASH	CASH & CASH EQUIVALENTS	-	-	215,832.00	215,832.00	
653-0000-111.00-00	CASH WITH FISCAL AGENT	RESTRICTED ASSETS	4,105,623.63	-		4,105,623.63	
659-0000-101.00-00	CASH	RESTRICTED ASSETS	46,970.02	-		46,970.02	
661-0000-101.00-00	CASH	RESTRICTED ASSETS	2,817,465.85	-		2,817,465.85	
664-0000-101.00-00	CASH	RESTRICTED ASSETS	912.74	-		912.74	
666-0000-101.00-00	CASH	RESTRICTED ASSETS	11,779.37	-		11,779.37	
653-0000-111.00-00	CASH - BUILDING CORP	RESTRICTED ASSETS	-	76,667.43	403.70	77,071.13	
640-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	1,313,558.58	-		1,313,558.58	
642-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	6,953,518.90	-		6,953,518.90	
643-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	2,924,139.03	-		2,924,139.03	
649-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	34,900.09	-		34,900.09	
659-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	184,571.70	-		184,571.70	
661-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	11,071,412.33	-		11,071,412.33	
664-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	3,586.70	-		3,586.70	
666-0000-103.00-00	INVESTMENTS	RESTRICTED ASSETS	46,287.78	-		46,287.78	33,425,357.68
642-0000-113.08-00	LAND	ASSETS NOT SUB. TO DEPREC.	364,208.00	-		364,208.00	
642-0000-113.09-00	CONSTRUCTION IN PROGRESS-ALL FUNDS	ASSETS NOT SUB. TO DEPREC.	14,677,331.00	-	1,966,719.19	16,644,050.19	17,008,258.19
642-0000-113.04-00	BUILDINGS	ASSETS SUBJECT TO DEPRECIATION	19,953,469.00	-	(3,326,519.00)	16,626,950.00	
642-0000-113.05-00	MACHINERY & EQUIPMENT	ASSETS SUBJECT TO DEPRECIATION	19,997,586.00	-	(1,219,067.14)	18,778,518.86	
642-0000-113.06-00	OTHER INFRASTRUCTURE	ASSETS SUBJECT TO DEPRECIATION	146,820,086.00	-	2,046,823.00	148,866,909.00	
642-0000-113.07-00	IMPROVEMENTS	ASSETS SUBJECT TO DEPRECIATION	24,279,198.00	-	1,775,149.00	26,054,347.00	
642-0000-114.00-00	ACCUMULATED DEPRECIATION	ASSETS SUBJECT TO DEPRECIATION	(79,051,433.00)	-	(870,136.00)	(79,921,569.00)	130,405,155.86
649-0000-149.01-00	UNAMORT LOSS ON REFUNDING	DEFERRED OUTFLOW OF REVENUE	558,649.00	-	1,848,467.62	2,407,116.62	2,407,116.62
640-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE		-	(18,247.07)	(18,247.07)	
641-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	12.50	-	(336,367.50)	(336,355.00)	
641-0000-202.65-00	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	(23,400.11)	-	23,400.11	-	
642-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE		-	(674,535.90)	(674,535.90)	
649-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE		-	(1,850.00)	(1,850.00)	
661-0000-202.00-00	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE		-	(846,175.82)	(846,175.82)	
666-0000-202.65-00	PNC PCARD PAYABLE	ACCOUNTS PAYABLE	(49,065.50)	-	49,065.50	-	
641-0000-206.00-00	CONTRACTOR RETAINAGE	ACCOUNTS PAYABLE	-	-	(9,873.05)	(9,873.05)	(1,887,036.84)
641-0000-208.06-20	DUE TO WATER WORKS FUND	DUE TO OTHER FUNDS	-	-	(2,077.05)	(2,077.05)	(2,077.05)
641-0000-227.10-00	PAYROLL PAYABLE	ACCRUED PAYROLL PAYABLE	-	-	(71,988.72)	(71,988.72)	
641-0000-227.12-00	ACCRUED PERF PAYABLE	ACCRUED PAYROLL PAYABLE			(7,932.45)	(7,932.45)	
641-0000-227.14-00	ACCRUED FICA PAYABLE	ACCRUED PAYROLL PAYABLE			(5,297.28)	(5,297.28)	(85,218.45)
641-0000-227-10.01	COMP TIME ACCRUAL	COMPENSATED ABSENCES		-	(544.29)	(544.29)	
640-0000-227.10-02	VACATION ACCRUAL	COMPENSATED ABSENCES		-	(5,905.42)	(5,905.42)	
641-0000-227.10-02	VACATION ACCRUAL	COMPENSATED ABSENCES		-	(229,487.42)	(229,487.42)	(235,937.13)
649-0000-214.00-00	ACCRUED INTEREST PAYABLE	ACCRUED INTEREST PAYABLE	(268,632.00)	-	78,686.56	(189,945.44)	(189,945.44)
649-0000-225.01-00	NOTES/LOANS PAYABLE (S/T) (SRF Loan)	CURRENT LIABILITIES-NOTES & LOANS	(153,712.00)	-	(4,320.00)	(158,032.00)	(158,032.00)
649-0000-225.02-00	MORTGAGE BONDS PAY (S/T)	CURRENT LIABILITIES-MORTGAGE BONDS	(67,035.00)	-	(1,845.00)	(68,880.00)	(68,880.00)
649-0000-225.03-00	CAPITAL LEASES (S/T)	CURRENT LIABILITIES-CAPITAL LEASES	(315,392.00)	-	(148,851.84)	(464,243.84)	(464,243.84)
649-0000-225.04-00	REVENUE BONDS (S/T)	CURRENT LIABILITIES-REVENUE BONDS	(5,950,000.00)	-	(755,000.00)	(6,705,000.00)	(6,705,000.00)
649-0000-234.01-00	NOTES/LOANS PAYABLE (L/T) (SRF Loan)	NONCURRENT LIAB.-NOTES & LOANS	(2,407,675.00)	-	158,032.00	(2,249,643.00)	(2,249,643.00)
649-0000-234.02-00	MORTGAGE BONDS PAY (L/T)	NONCURRENT LIAB.-MORTGAGE BONDS	(413,569.00)	-	70,552.38	(343,016.62)	(343,016.62)
649-0000-234.03-00	CAPITAL LEASES (L/T)	NONCURRENT LIAB.-CAPITAL LEASES	(749,201.00)	-	(292,225.91)	(1,041,426.91)	(1,041,426.91)
649-0000-234.04-00	REVENUE BONDS (L/T)	NONCURRENT LIAB.-REVENUE BONDS	(86,519,722.00)	-	7,998,575.55	(78,521,146.45)	(78,521,146.45)
641-0000-243.00-00	ENCUMBRANCES	NET ASSETS	2,167,028.77	-		2,167,028.77	
641-0000-245.00-00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(2,167,028.77)	876,645.90		(1,290,382.87)	
641-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(15,134,049.04)	362,270.00		(14,771,779.04)	
641-0000-272.00-00	RETAINED EARNINGS	NET ASSETS	3,529,888.35	-		3,529,888.35	
640-0000-243.00-00	ENCUMBRANCES	NET ASSETS	3,751.47	-		3,751.47	
640-0000-245.00-00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(3,751.47)	-		(3,751.47)	
640-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(239,978.24)	36,323.85		(203,654.39)	
640-0000-272.00-00	RETAINED EARNINGS	NET ASSETS	(1,311,189.57)	-		(1,311,189.57)	
642-0000-243.00-00	ENCUMBRANCES	NET ASSETS	5,144,945.63	-		5,144,945.63	
642-0000-245.00-00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(5,144,945.63)	-		(5,144,945.63)	
642-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(47,708,390.21)	42,776.31		(47,665,613.90)	

#81 2015 Conversion Worksheet - Wastewater

Prepared by: Carol Kurzhal 3/18/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	
642-0000-271.00-00	FUND BALANCE	NET ASSETS	(147,040,445.00)	-		(147,040,445.00)	
642-0000-272.00-00	RETAINED EARNINGS	NET ASSETS	43,956,668.60	-		43,956,668.60	
643-0000-271.00-00	FUND BALANCE	NET ASSETS	(3,420,588.61)	-		(3,420,588.61)	
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	6,575,762.45	-		6,575,762.45	
649-0000-271.00-00	FUND BALANCE	NET ASSETS	95,495,952.32	1,850.00		95,497,802.32	
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	9,370,776.96	-		9,370,776.96	
653-0000-271.00-00	FUND BALANCE	NET ASSETS	(7,286,831.50)	-		(7,286,831.50)	
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	1,904,379.18	-		1,904,379.18	
659-0000-243.00-00	ENCUMBRANCES	NET ASSETS	172,087.85	-		172,087.85	
659-0000-245.00-00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(172,087.85)	-		(172,087.85)	
659-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(8,941,043.27)	644,775.99		(8,296,267.28)	
659-0000-271.00-00	FUND BALANCE	NET ASSETS	7,341,657.46	-		7,341,657.46	
661-0000-243.00-00	ENCUMBRANCES	NET ASSETS	10,187,062.70	-		10,187,062.70	
661-0000-245.00-00	RESERVE FOR ENCUMBRANCES	NET ASSETS	(10,187,062.70)	-		(10,187,062.70)	
661-0000-249.00-00	PR YR RES FOR ENCUMBRANCE	NET ASSETS	(2,492,845.06)	244,922.00		(2,247,923.06)	
661-0000-271.00-00	FUND BALANCE	NET ASSETS	(14,326,419.54)	-		(14,326,419.54)	
664-0000-271.00-00	FUND BALANCE	NET ASSETS	(4,480.42)	-		(4,480.42)	(95,372,534.29)
641-0000-344.01-10	METERED SALES-RESIDENTIAL	METERED REVENUE	(17,469,352.37)	-		(17,469,352.37)	
641-0000-344.01-20	METERED SALES-COMMERCIAL	METERED REVENUE	(5,953,485.45)	-		(5,953,485.45)	
641-0000-344.01-30	INDUSTRIAL	METERED REVENUE	(5,240,191.43)	-		(5,240,191.43)	
641-0000-344.01-40	METERED SALES-MULTI FAMILY	METERED REVENUE	(2,624,546.41)	-		(2,624,546.41)	
641-0000-344.01-60	INSTITUTIONAL	METERED REVENUE	(277,303.09)	-		(277,303.09)	
641-0000-344.03-00	SEWER-PUBLIC AUTHORITIES	METERED REVENUE	(1,005,318.84)	-		(1,005,318.84)	
641-0000-344.05-20	WHLSL METER- NEW CARLISLE	METERED REVENUE	(184,602.91)	-		(184,602.91)	
641-0000-344.07-10	PENALTIES (FORFEIT DISC.)	METERED REVENUE	(655,546.79)	-		(655,546.79)	
641-0650-344.01-10	METERED SALES-RESIDENTIAL	METERED REVENUE	(1,147,351.44)	-		(1,147,351.44)	
641-0650-344.01-20	METERED SALES-COMMERCIAL	METERED REVENUE	(535,166.11)	-		(535,166.11)	
641-0650-344.01-40	METERED SALES-MULTI FAMILY	METERED REVENUE	(358,660.77)	-		(358,660.77)	
641-0650-344.07-10	PENALTIES (FORFEIT DISC.)	METERED REVENUE	(20,374.94)	-		(20,374.94)	(35,471,900.55)
641-0000-344.07-16	DISCHARGE PERMIT FEES	LICENSES & PERMITS	(3,500.00)	-		(3,500.00)	(3,500.00)
641-0000-344.07-12	DUMPING FEES	CHARGES FOR SALES & SERVICES	(25,651.20)	-	(640.85)	(26,292.05)	
641-0000-344.07-13	ORGANIC RESOURCES	CHARGES FOR SALES & SERVICES	(60,440.23)	-	(10.95)	(60,451.18)	
641-0000-344.07-14	LABORATORY SERVICE FEES	CHARGES FOR SALES & SERVICES	(98,326.00)	-		(98,326.00)	(185,069.23)
641-0000-344.07-54	MISC. SEWAGE REVENUES	OPERATING REVENUE - OTHER	(216,230.69)	-		(216,230.69)	
641-0000-360.00-00	MISCELLANEOUS REVENUE	OPERATING REVENUE - OTHER	(28.18)	-	(403.70)	(431.88)	
641-0000-360.02-00	SALE OF SCRAP METAL	OPERATING REVENUE - OTHER	(667.70)	-		(667.70)	
641-0000-360.51-00	INSURANCE REIMBURSEMENT	OPERATING REVENUE - OTHER	(8,982.74)	-		(8,982.74)	
641-0000-380.10-04	REIMBURSEMENTS/EXTENSIONS	OPERATING REVENUE - OTHER	(4,027.72)	-		(4,027.72)	
641-0000-380.10-99	MISC. REIMBURSEMENTS	OPERATING REVENUE - OTHER	(24,168.89)	-		(24,168.89)	
640-0000-344.07-20	SEWER REPAIR INSURANCE	OPERATING REVENUE - OTHER	(538,793.91)	-		(538,793.91)	
640-0000-344.07-25	SEWER REPAIR DEDUCTIBLE	OPERATING REVENUE - OTHER	(67,497.24)	-	(21,270.88)	(88,768.12)	(882,071.65)
641-0625-344.07-55	INTERFUND REVENUE	CHARGES TO OTHER FUNDS	(31,342.27)	-	(3,785.80)	(35,128.07)	
641-0625-360.86-00	SEWER CONCRT UTIL CUT MAT	CHARGES TO OTHER FUNDS	(54,041.56)	-	(3,785.80)	(57,827.36)	(92,955.43)
640-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(8,996.46)	-	(112.10)	(9,108.56)	
641-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(45,345.79)	-	(616.81)	(45,962.60)	
642-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(34,993.34)	-	(625.06)	(35,618.40)	
643-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(20,869.25)	-	(250.32)	(21,119.57)	
649-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(30,726.69)	-	(298.07)	(31,024.76)	
651-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(0.01)	-		(0.01)	
653-0630-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(3.11)	-		(3.11)	
658-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(0.01)	-		(0.01)	
659-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(4,801.08)	-	(15.78)	(4,816.86)	
661-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(92,792.41)	-	(956.76)	(93,749.17)	
664-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	(25.88)	-	(0.31)	(26.19)	
666-0000-361.00-00	INTEREST ON INVESTMENTS	NON-OPER. REV. INVESTMENT INCOME	75.70	-		75.70	(241,353.54)
641-0621-391.01-00	SALE OF FIXED ASSETS	GAIL/(LOSS) ON SALE OF FIXED ASSETS	(506.00)	-	835,787.00	835,281.00	
641-0631-391.01-00	SALE OF FIXED ASSETS	GAIL/(LOSS) ON SALE OF FIXED ASSETS	(23.00)	-		(23.00)	835,258.00
641-0621-360.02-00	SALE OF SCRAP METAL	OTHER NON-OPERATING REVENUE	(3,302.60)	-		(3,302.60)	(3,302.60)
641-0621-792.10-01	SALARIES - REGULAR	COLLECTION SYSTEM EXPENSES	275,859.88	(81,599.42)	17,739.60	212,000.06	
641-0621-792.10-02	SALARIES - HOURLY	COLLECTION SYSTEM EXPENSES	1,083,940.44	(124,312.23)	68,303.20	1,027,931.41	
641-0621-792.10-03	SEASONAL & INTERNS	COLLECTION SYSTEM EXPENSES	32,217.70	-		32,217.70	
641-0621-792.10-04	EXTRA AND OVERTIME	COLLECTION SYSTEM EXPENSES	166,229.24	-	2,525.58	168,754.82	
641-0621-792.10-09	PERMANENT PART-TIME	COLLECTION SYSTEM EXPENSES	63,490.10	-	1,222.94	64,713.04	
641-0621-792.10-13	STAND BY PAY	COLLECTION SYSTEM EXPENSES	125,280.78	-	1,905.66	127,186.44	
641-0621-792.10-14	PRODUCTIVITY BONUS	COLLECTION SYSTEM EXPENSES	6,683.32	-		6,683.32	
641-0621-792.11-01	FICA - REGULAR	COLLECTION SYSTEM EXPENSES	130,797.75	-	1,916.90	132,714.65	
641-0621-792.11-04	PERF - REGULAR	COLLECTION SYSTEM EXPENSES	185,436.25	-	2,844.02	188,280.27	
641-0621-792.11-07	UNEMPLOYMENT COMP	COLLECTION SYSTEM EXPENSES	4,872.96	-		4,872.96	
641-0621-792.11-08	GROUP INSURANCE - HEALTH	COLLECTION SYSTEM EXPENSES	342,275.41	-		342,275.41	
641-0621-792.11-09	GROUP INSURANCE - LIFE	COLLECTION SYSTEM EXPENSES	3,640.00	-		3,640.00	
641-0621-792.11-10	CLOTHING/SHOE ALLOWANCE	COLLECTION SYSTEM EXPENSES	7,159.06	-		7,159.06	
641-0621-792.11-12	VEH/TOOL ALLOWANCE	COLLECTION SYSTEM EXPENSES	1,440.00	-		1,440.00	
641-0621-792.11-24	CELL PHONE ALLOWANCE	COLLECTION SYSTEM EXPENSES	3,152.00	-		3,152.00	
641-0621-792.11-99	OTHER FRINGE BENEFITS	COLLECTION SYSTEM EXPENSES	2,210.00	-		2,210.00	
641-0621-792.21-02	PRINT SHOP	COLLECTION SYSTEM EXPENSES	3,667.57	-		3,667.57	
641-0621-792.21-03	C.S.-OFFICE SUPPLIES	COLLECTION SYSTEM EXPENSES	175.54	-		175.54	
641-0621-792.21-04	OTHER-OFFICE SUPPLIES	COLLECTION SYSTEM EXPENSES	810.03	(58.79)		751.24	
641-0621-792.22-02	DIESEL FUEL	COLLECTION SYSTEM EXPENSES	112,563.80	-		112,563.80	
641-0621-792.22-05	UNIFORMS	COLLECTION SYSTEM EXPENSES	8,367.19	(274.96)	232.64	8,324.87	
641-0621-792.22-21	C.S.- CLEANING SUPPLIES	COLLECTION SYSTEM EXPENSES	1,195.59	-		1,195.59	
641-0621-792.22-22	OTHER - MEDICAL/SAFETY	COLLECTION SYSTEM EXPENSES	3,257.01	-		3,257.01	
641-0621-792.22-24	OTHER OPERATING SUPPLIES	COLLECTION SYSTEM EXPENSES	4,860.00	(604.51)	224.31	4,479.80	
641-0621-792.23-01	BUILDING MATERIALS	COLLECTION SYSTEM EXPENSES	809.25	-		809.25	
641-0621-792.23-02	STREET MATERIAL	COLLECTION SYSTEM EXPENSES	112,379.23	(17,685.72)	3,211.69	97,905.20	

#81 2015 Conversion Worksheet - Wastewater

Prepared by: Carol Kurzhal 3/18/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	
641-0621-792.23-03	SEWER CONST. MATERIALS	COLLECTION SYSTEM EXPENSES	15,119.14	-		15,119.14	
641-0621-792.23-04	SEWER MAINT MATERIALS	COLLECTION SYSTEM EXPENSES	2,911.95	-		2,911.95	
641-0621-792.23-10	REPAIR PARTS	COLLECTION SYSTEM EXPENSES	1,380.16	-		1,380.16	
641-0621-792.23-20	SMALL TOOLS & EQUIPMENT	COLLECTION SYSTEM EXPENSES	7,601.38	-	6,628.00	14,229.38	
641-0621-792.23-40	SALT & WINTER MATERIALS	COLLECTION SYSTEM EXPENSES	78,226.20	(27,528.72)		50,697.48	
641-0621-792.23-99	OTHER REPAIR SUPPLIES	COLLECTION SYSTEM EXPENSES	2,429.94	-		2,429.94	
641-0621-792.31-01	LEGAL SERVICES	COLLECTION SYSTEM EXPENSES	386.40	(233.90)		152.50	
641-0621-792.32-04	TELEPHONE	COLLECTION SYSTEM EXPENSES	3,089.42	(302.20)	111.97	2,899.19	
641-0621-792.32-23	TRAVEL - HOTEL	COLLECTION SYSTEM EXPENSES	650.52	-		650.52	
641-0621-792.32-24	TRAVEL - MEALS	COLLECTION SYSTEM EXPENSES	326.89	-		326.89	
641-0621-792.32-25	TRAVEL - OTHER	COLLECTION SYSTEM EXPENSES	25.01	-		25.01	
641-0621-792.33-02	PUBLICATION LEGAL NOTICE	COLLECTION SYSTEM EXPENSES	304.29	-		304.29	
641-0621-792.34-02	LIABILITY INSURANCE	COLLECTION SYSTEM EXPENSES	97,356.00	-		97,356.00	
641-0621-792.35-01	ELECTRIC	COLLECTION SYSTEM EXPENSES	15,908.15	-		15,908.15	
641-0621-792.35-02	GAS	COLLECTION SYSTEM EXPENSES	13,114.98	-		13,114.98	
641-0621-792.35-04	WATER	COLLECTION SYSTEM EXPENSES	6,126.38	(485.96)	454.56	6,094.98	
641-0621-792.36-01	BUILDING MAINTENANCE	COLLECTION SYSTEM EXPENSES	18,800.95	(1,163.10)	663.63	18,301.48	
641-0621-792.36-02	OFFICE EQUIPMENT REPAIR	COLLECTION SYSTEM EXPENSES	1,823.87	(120.49)	104.22	1,807.60	
641-0621-792.36-03	AUTOMOTIVE EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	517,470.83	-	1,836.19	519,307.02	
641-0621-792.36-04	COMPUTER EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	1,964.76	-		1,964.76	
641-0621-792.36-05	OTHER EQUIPMENT	COLLECTION SYSTEM EXPENSES	6,180.30	-	(5,361.28)	819.02	
641-0621-792.36-06	RADIO EQUIPMENT	COLLECTION SYSTEM EXPENSES	4,296.14	-		4,296.14	
641-0621-792.36-10	HAZARDOUS WASTE DISPOSAL	COLLECTION SYSTEM EXPENSES	73,262.21	(3,676.01)		69,586.20	
641-0621-792.37-02	EQUIPMENT & CAPITAL LEASE	COLLECTION SYSTEM EXPENSES	8,500.00	-		8,500.00	
641-0621-792.39-70	EDUCATION & TRAINING	COLLECTION SYSTEM EXPENSES	8,359.88	(400.00)		7,959.88	
641-0621-792.39-89	MISC. CHARGES & SVCS.	COLLECTION SYSTEM EXPENSES	1,842.68	-		1,842.68	
641-0621-792.63-35	CONTRACTUAL SERVICE-OTHER	COLLECTION SYSTEM EXPENSES	32,213.35	(2,400.00)		29,813.35	
641-0625-792.10-01	SALARIES - REGULAR	COLLECTION SYSTEM EXPENSES	52,819.63	(6,244.05)	6,704.29	53,279.87	
641-0625-792.10-02	SALARIES - HOURLY	COLLECTION SYSTEM EXPENSES	79,209.24	(11,634.73)	10,717.37	78,291.88	
641-0625-792.10-04	EXTRA AND OVERTIME	COLLECTION SYSTEM EXPENSES	11,149.29	-	191.14	11,340.43	
641-0625-792.10-09	PERMANENT PART-TIME	COLLECTION SYSTEM EXPENSES	1,577.28	-	22.06	1,599.34	
641-0625-792.10-13	STAND BY PAY	COLLECTION SYSTEM EXPENSES	8,661.24	-	272.62	8,933.86	
641-0625-792.10-14	PRODUCTIVITY BONUS	COLLECTION SYSTEM EXPENSES	625.00	-		625.00	
641-0625-792.11-01	FICA - REGULAR	COLLECTION SYSTEM EXPENSES	11,453.23	-	186.60	11,639.83	
641-0625-792.11-04	PERF - REGULAR	COLLECTION SYSTEM EXPENSES	17,006.04	-	286.10	17,292.14	
641-0625-792.11-07	UNEMPLOYMENT COMP	COLLECTION SYSTEM EXPENSES	461.52	-		461.52	
641-0625-792.11-08	GROUP INSURANCE - HEALTH	COLLECTION SYSTEM EXPENSES	28,720.25	-		28,720.25	
641-0625-792.11-09	GROUP INSURANCE - LIFE	COLLECTION SYSTEM EXPENSES	322.75	-		322.75	
641-0625-792.11-10	CLOTHING/SHOE ALLOWANCE	COLLECTION SYSTEM EXPENSES	624.00	-		624.00	
641-0625-792.11-12	VEH/TOOL ALLOWANCE	COLLECTION SYSTEM EXPENSES	907.50	-		907.50	
641-0625-792.11-24	CELL PHONE ALLOWANCE	COLLECTION SYSTEM EXPENSES	484.25	-		484.25	
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	9,495.64	-		9,495.64	
641-0625-792.22-05	UNIFORMS	COLLECTION SYSTEM EXPENSES	835.63	-	37.70	873.33	
641-0625-792.22-24	OTHER OPERATING SUPPLIES	COLLECTION SYSTEM EXPENSES	32,660.14	(28.70)	76.00	32,707.44	
641-0625-792.23-04	SEWER MAINT MATERIALS	COLLECTION SYSTEM EXPENSES	29,590.32	(1,025.00)	(14,111.29)	14,454.03	
641-0625-792.23-20	SMALL TOOLS & EQUIPMENT	COLLECTION SYSTEM EXPENSES	883.71	-		883.71	
641-0625-792.34-02	LIABILITY INSURANCE	COLLECTION SYSTEM EXPENSES	480.00	-		480.00	
641-0625-792.36-03	AUTOMOTIVE EQUIP REPAIR	COLLECTION SYSTEM EXPENSES	12,999.76	-		12,999.76	
642-0621-415.43-02	MOTOR EQUIPMENT	COLLECTION SYSTEM EXPENSES	982,983.46	-		982,983.46	
659-0621-415.31-02	ENGINEERING	COLLECTION SYSTEM EXPENSES	8,063.50	(3,916.50)		4,147.00	
659-0621-415.42-05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	296,815.94	(133,154.99)		163,660.95	
661-0415-415.31-01	LEGAL SERVICES	COLLECTION SYSTEM EXPENSES	1,937.00	-		1,937.00	
661-0621-415.42-05	SEWER REHABILITATION	COLLECTION SYSTEM EXPENSES	2,479,832.66	(527,192.00)	(7,949,922.60)	(5,997,281.94)	(1,111,777.30)
641-0630-793.10-01	SALARIES - REGULAR	TREATMENT AND DISPOSAL EXPENSES	1,387,304.39	(158,183.02)	98,519.16	1,327,640.53	
641-0630-793.10-02	SALARIES - HOURLY	TREATMENT AND DISPOSAL EXPENSES	977,732.46	(142,817.35)	69,911.98	904,827.09	
641-0630-793.10-03	SEASONAL & INTERNS	TREATMENT AND DISPOSAL EXPENSES	6,184.00	-		6,184.00	
641-0630-793.10-04	EXTRA AND OVERTIME	TREATMENT AND DISPOSAL EXPENSES	138,434.81	-	3,032.17	141,466.98	
641-0630-793.10-09	PERMANENT PART-TIME	TREATMENT AND DISPOSAL EXPENSES	9,461.51	-	170.00	9,631.51	
641-0630-793.10-10	HIRING BONUS	TREATMENT AND DISPOSAL EXPENSES	1,000.00	-		1,000.00	
641-0630-793.10-13	STAND BY PAY	TREATMENT AND DISPOSAL EXPENSES	46,231.60	-	1,532.83	47,764.43	
641-0630-793.10-14	PRODUCTIVITY BONUS	TREATMENT AND DISPOSAL EXPENSES	5,750.00	-		5,750.00	
641-0630-793.11-01	FICA - REGULAR	TREATMENT AND DISPOSAL EXPENSES	192,019.45	-	2,753.16	194,772.61	
641-0630-793.11-04	PERF - REGULAR	TREATMENT AND DISPOSAL EXPENSES	284,436.87	-	4,154.58	288,591.45	
641-0630-793.11-07	UNEMPLOYMENT COMP	TREATMENT AND DISPOSAL EXPENSES	6,959.04	-		6,959.04	
641-0630-793.11-08	GROUP INSURANCE - HEALTH	TREATMENT AND DISPOSAL EXPENSES	430,363.11	-		430,363.11	
641-0630-793.11-09	GROUP INSURANCE - LIFE	TREATMENT AND DISPOSAL EXPENSES	5,269.50	-		5,269.50	
641-0630-793.11-10	CLOTHING/SHOE ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	4,524.58	(377.50)	405.81	4,552.89	
641-0630-793.11-12	AUTO ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	2,497.50	-		2,497.50	
641-0630-793.11-24	CELL PHONE ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	6,700.50	-		6,700.50	
641-0630-793.11-99	OTHER FRINGE BENEFITS	TREATMENT AND DISPOSAL EXPENSES	2,435.00	-		2,435.00	
641-0630-793.21-02	PRINT SHOP	TREATMENT AND DISPOSAL EXPENSES	1,309.25	-		1,309.25	
641-0630-793.21-03	C.S.- OFFICE SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	867.60	-		867.60	
641-0630-793.21-04	OTHER - OFFICE SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	3,348.63	(17.17)	239.82	3,571.28	
641-0630-793.21-05	SMALL OFFICE EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	4,473.26	(33.56)	1,586.46	6,026.16	
641-0630-793.22-01	CENTRAL SERVICE GASOLINE	TREATMENT AND DISPOSAL EXPENSES	19,065.68	-		19,065.68	
641-0630-793.22-02	COMPRESSED GAS/DIESEL	TREATMENT AND DISPOSAL EXPENSES	11,057.59	-		11,057.59	
641-0630-793.22-05	UNIFORMS	TREATMENT AND DISPOSAL EXPENSES	20,537.21	(6,376.81)	1,158.41	15,318.81	
641-0630-793.22-12	OIL	TREATMENT AND DISPOSAL EXPENSES	12,598.24	-		12,598.24	
641-0630-793.22-20	C.S.-MEDICAL/SAFETY	TREATMENT AND DISPOSAL EXPENSES	1,487.89	(51.00)		1,436.89	
641-0630-793.22-21	C.S.-CLEANING SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	4,893.10	-		4,893.10	
641-0630-793.22-22	OTHER - MEDICAL/SAFETY	TREATMENT AND DISPOSAL EXPENSES	18,075.72	-		18,075.72	
641-0630-793.22-60	OFFICE COMPUTERS	TREATMENT AND DISPOSAL EXPENSES	1,227.49	-		1,227.49	
641-0630-793.22-61	PROCESS COMPUTERS	TREATMENT AND DISPOSAL EXPENSES	4,777.63	-		4,777.63	
641-0630-793.23-10	REPAIR PARTS	TREATMENT AND DISPOSAL EXPENSES	289,449.13	(52,095.90)	53,886.30	291,239.53	
641-0630-793.23-20	SMALL TOOLS & EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	6,132.80	-	5,038.84	11,171.64	
641-0630-793.23-21	C.S.-SMALL TOOLS & EQUIP.	TREATMENT AND DISPOSAL EXPENSES	195.62	-		195.62	

#81 2015 Conversion Worksheet - Wastewater

Prepared by: Carol Kurzhal 3/18/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	
641-0630-793.23-60	LAB MATERIALS / SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	79,859.66	(2,744.33)	13,488.00	90,603.33	
641-0630-793.23-62	MATERIALS & SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	155,158.98	(10,696.04)	22,281.15	166,744.09	
641-0630-793.31-01	LEGAL SERVICES	TREATMENT AND DISPOSAL EXPENSES	46,614.42	(6,201.60)	2,363.00	42,775.82	
641-0630-793.31-02	ENGINEERING	TREATMENT AND DISPOSAL EXPENSES	276,950.43	(16,869.50)	52,839.69	312,920.62	
641-0630-793.31-04	ACCOUNTING	TREATMENT AND DISPOSAL EXPENSES	22,624.00	-		22,624.00	
641-0630-793.31-06	OTHER PROFESSIONAL SERV	TREATMENT AND DISPOSAL EXPENSES	4,764.10	-		4,764.10	
641-0630-793.31-09	CONTRACT LAB ANALYSIS	TREATMENT AND DISPOSAL EXPENSES	28,301.69	(1,610.48)	243.01	26,934.22	
641-0630-793.32-02	POSTAGE	TREATMENT AND DISPOSAL EXPENSES	3,186.45	(184.21)	231.86	3,234.10	
641-0630-793.32-04	TELEPHONE	TREATMENT AND DISPOSAL EXPENSES	22,597.62	(1,066.46)	558.00	22,089.16	
641-0630-793.32-21	TRAVEL - MILEAGE	TREATMENT AND DISPOSAL EXPENSES	3,094.30	-	90.51	3,184.81	
641-0630-793.32-22	TRAVEL - AIRFARE	TREATMENT AND DISPOSAL EXPENSES	255.10	502.20		757.30	
641-0630-793.32-23	TRAVEL - HOTEL	TREATMENT AND DISPOSAL EXPENSES	5,631.45	-		5,631.45	
641-0630-793.32-24	TRAVEL - MEALS	TREATMENT AND DISPOSAL EXPENSES	2,119.57	-		2,119.57	
641-0630-793.32-25	TRAVEL - OTHER	TREATMENT AND DISPOSAL EXPENSES	1,021.70	-		1,021.70	
641-0630-793.33-02	PUBLICATION LEGAL NOTICE	TREATMENT AND DISPOSAL EXPENSES	4,440.75	-	489.94	4,930.69	
641-0630-793.34-02	LIABILITY INSURANCE	TREATMENT AND DISPOSAL EXPENSES	185,208.00	-		185,208.00	
641-0630-793.35-01	ELECTRIC	TREATMENT AND DISPOSAL EXPENSES	702,984.63	-		702,984.63	
641-0630-793.35-02	HEAT	TREATMENT AND DISPOSAL EXPENSES	222,429.11	-		222,429.11	
641-0630-793.35-04	WATER	TREATMENT AND DISPOSAL EXPENSES	11,658.10	(1,075.28)	1,591.61	12,174.43	
641-0630-793.36-01	MAINT SVCS-BUILDING	TREATMENT AND DISPOSAL EXPENSES	262,343.52	(61,962.90)	1,250.00	201,630.62	
641-0630-793.36-02	OFFICE EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	2,538.00	-	(1,480.50)	1,057.50	
641-0630-793.36-03	AUTOMOTIVE EQUIP REPAIR	TREATMENT AND DISPOSAL EXPENSES	52,294.89	-		52,294.89	
641-0630-793.36-04	COMPUTER EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	22,676.63	-	9,167.73	31,844.36	
641-0630-793.36-05	OTHER EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	330,059.66	(53,951.90)	139,205.95	415,313.71	
641-0630-793.36-06	RADIO EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	812.11	-		812.11	
641-0630-793.36-10	HAZARDOUS MAT'L REMOVAL	TREATMENT AND DISPOSAL EXPENSES	408.98	-		408.98	
641-0630-793.39-10	SUBSCRIPTIONS	TREATMENT AND DISPOSAL EXPENSES	60,023.64	-	(21,854.69)	38,168.95	
641-0630-793.39-11	DUES	TREATMENT AND DISPOSAL EXPENSES	21,480.00	-		21,480.00	
641-0630-793.39-39	CREDIT CARD FEES	TREATMENT AND DISPOSAL EXPENSES	844.56	-		844.56	
641-0630-793.39-70	EDUCATION & TRAINING	TREATMENT AND DISPOSAL EXPENSES	10,426.28	-	525.00	10,951.28	
641-0630-793.39-89	MISC. CHARGES	TREATMENT AND DISPOSAL EXPENSES	5.51	-		5.51	
641-0630-793.63-35	CONTRACTUAL SERVICE-OTHER	TREATMENT AND DISPOSAL EXPENSES	845,686.50	(23,787.66)	4,291.82	826,190.66	
641-0630-793.63-36	WASTE HAULING	TREATMENT AND DISPOSAL EXPENSES	44,413.15	(3,676.01)		40,737.14	
641-0630-793.65-06	VARIOUS CHEMICALS	TREATMENT AND DISPOSAL EXPENSES	261,873.85	(17,969.49)	8,719.35	252,623.71	
641-0631-793.10-01	SALARIES - REGULAR	TREATMENT AND DISPOSAL EXPENSES	95,792.75	(17,140.10)	6,699.55	85,352.20	
641-0631-793.10-02	SALARIES - HOURLY	TREATMENT AND DISPOSAL EXPENSES	165,881.41	(18,408.37)	10,746.89	158,219.93	
641-0631-793.10-04	EXTRA AND OVERTIME	TREATMENT AND DISPOSAL EXPENSES	12,768.11	-	26.58	12,794.69	
641-0631-793.10-05	TEMPORARY SERVICES	TREATMENT AND DISPOSAL EXPENSES	1,280.00	-	90.86	1,370.86	
641-0631-793.10-13	STAND BY PAY	TREATMENT AND DISPOSAL EXPENSES	4,567.86	-		4,567.86	
641-0631-793.10-14	PRODUCTIVITY BONUS	TREATMENT AND DISPOSAL EXPENSES	1,000.00	-		1,000.00	
641-0631-793.11-01	FICA - REGULAR	TREATMENT AND DISPOSAL EXPENSES	21,561.62	-	320.96	21,882.58	
641-0631-793.11-04	PERF - REGULAR	TREATMENT AND DISPOSAL EXPENSES	31,215.34	-	467.88	31,683.22	
641-0631-793.11-07	UNEMPLOYMENT COMP	TREATMENT AND DISPOSAL EXPENSES	842.52	-		842.52	
641-0631-793.11-08	GROUP INSURANCE - HEALTH	TREATMENT AND DISPOSAL EXPENSES	37,994.27	-		37,994.27	
641-0631-793.11-09	GROUP INSURANCE - LIFE	TREATMENT AND DISPOSAL EXPENSES	692.00	-		692.00	
641-0631-793.11-10	CLOTHING/SHOE ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	749.97	-		749.97	
641-0631-793.11-12	AUTO ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	840.00	-		840.00	
641-0631-793.11-24	CELL PHONE ALLOWANCE	TREATMENT AND DISPOSAL EXPENSES	682.00	-		682.00	
641-0631-793.11-99	OTHER FRINGE BENEFITS	TREATMENT AND DISPOSAL EXPENSES	575.64	-		575.64	
641-0631-793.21-04	OTHER - OFFICE SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	218.67	(2.63)		216.04	
641-0631-793.22-01	CENTRAL SERVICE GASOLINE	TREATMENT AND DISPOSAL EXPENSES	64,734.60	-		64,734.60	
641-0631-793.22-05	UNIFORMS	TREATMENT AND DISPOSAL EXPENSES	1,661.32	(54.90)	27.45	1,633.87	
641-0631-793.22-21	C.S.-CLEANING SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	427.01	-		427.01	
641-0631-793.22-22	OTHER - MEDICAL/SAFETY	TREATMENT AND DISPOSAL EXPENSES	100.85	-		100.85	
641-0631-793.23-10	REPAIR PARTS	TREATMENT AND DISPOSAL EXPENSES	1,500.00	-	(7,224.55)	(5,724.55)	
641-0631-793.23-62	MATERIALS & SUPPLIES	TREATMENT AND DISPOSAL EXPENSES	16.02	-		16.02	
641-0631-793.31-06	OTHER PROFESSIONAL SERV	TREATMENT AND DISPOSAL EXPENSES	443.00	-		443.00	
641-0631-793.32-02	POSTAGE	TREATMENT AND DISPOSAL EXPENSES	3.92	-		3.92	
641-0631-793.32-04	TELEPHONE	TREATMENT AND DISPOSAL EXPENSES	960.00	-		960.00	
641-0631-793.32-05	OTHER COMM/TRANSPORTATION	TREATMENT AND DISPOSAL EXPENSES	1,022.00	-		1,022.00	
641-0631-793.32-23	TRAVEL - HOTEL	TREATMENT AND DISPOSAL EXPENSES	105.11	-		105.11	
641-0631-793.32-24	TRAVEL - MEALS	TREATMENT AND DISPOSAL EXPENSES	14.54	-		14.54	
641-0631-793.33-02	PUBLICATION LEGAL NOTICE	TREATMENT AND DISPOSAL EXPENSES	106.42	-		106.42	
641-0631-793.34-02	LIABILITY INSURANCE	TREATMENT AND DISPOSAL EXPENSES	1,440.00	-		1,440.00	
641-0631-793.35-01	ELECTRIC	TREATMENT AND DISPOSAL EXPENSES	2,147.80	-		2,147.80	
641-0631-793.35-02	HEAT	TREATMENT AND DISPOSAL EXPENSES	6,458.24	-		6,458.24	
641-0631-793.35-04	WATER	TREATMENT AND DISPOSAL EXPENSES	185.28	(15.44)	30.88	200.72	
641-0631-793.36-01	MAINT SVCS-BUILDING	TREATMENT AND DISPOSAL EXPENSES	44,680.68	-		44,680.68	
641-0631-793.36-03	AUTOMOTIVE EQUIP REPAIR	TREATMENT AND DISPOSAL EXPENSES	192,486.13	-		192,486.13	
641-0631-793.36-04	COMPUTER EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	785.88	-		785.88	
641-0631-793.36-06	RADIO EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	480.09	-		480.09	
641-0631-793.39-11	DUES	TREATMENT AND DISPOSAL EXPENSES	30.00	-		30.00	
641-0631-793.63-35	CONTRACTUAL SERVICE-OTHER	TREATMENT AND DISPOSAL EXPENSES	145,383.17	-	9,873.05	155,256.22	
642-0630-415.31-06	OTHER PROFESSIONAL SVCS	TREATMENT AND DISPOSAL EXPENSES	37,895.04	(11,900.69)		25,994.35	
642-0630-415.43-02	MOTOR EQUIPMENT	TREATMENT AND DISPOSAL EXPENSES	53,958.86	-		53,958.86	
642-0630-415.43-66	TREATMENT & DISPOSAL EQ.	TREATMENT AND DISPOSAL EXPENSES	1,975,526.83	(69,209.62)	209,087.90	2,115,405.11	
659-0630-415.42-06	WASTEWATER PLANT	TREATMENT AND DISPOSAL EXPENSES	1,067,412.90	(546,037.93)	(310,112.76)	211,262.21	
661-0630-415.42-06	WASTEWATER PLANT	TREATMENT AND DISPOSAL EXPENSES	520,249.76	(8,398.61)	661,402.76	1,173,253.91	11,923,880.25
640-0620-811.10-01	REGULAR	REPAIR FUND EXPENSES	73,164.14	(9,159.14)	5,602.35	69,607.35	
640-0620-811.10-02	HOURLY	REPAIR FUND EXPENSES	21,488.34	-	1,860.04	23,348.38	
640-0620-811.10-04	EXTRA & OVERTIME	REPAIR FUND EXPENSES	3,149.16	-	11.95	3,161.11	
640-0620-811.10-13	CONTRACT ADD PAYS	REPAIR FUND EXPENSES	17,770.28	-	296.90	18,067.18	
640-0620-811.10-14	PRODUCTIVITY BONUS	REPAIR FUND EXPENSES	125.00	-		125.00	
640-0620-811.11-01	FICA - REGULAR	REPAIR FUND EXPENSES	8,379.40	-	119.66	8,499.06	
640-0620-811.11-04	PERF - REGULAR	REPAIR FUND EXPENSES	12,317.10	-		12,317.10	
640-0620-811.11-07	UNEMPLOYMENT COMP	REPAIR FUND EXPENSES	371.04	-		371.04	
640-0620-811.11-08	GROUP INSURANCE - HEALTH	REPAIR FUND EXPENSES	20,506.22	-		20,506.22	

#81 2015 Conversion Worksheet - Wastewater

Prepared by: Carol Kurzhal 3/18/2016
Reviewed by: Jen Hockenhull 3/22/16

ACCOUNT	DESCRIPTION	CAFR Category	Auditor Worksheet 12/31/2015	Prior Year Adjustment	Current Year Adjustment	CAFR Balance 12/31/2015	
640-0620-811.11-09	GROUP INSURANCE - LIFE	REPAIR FUND EXPENSES	224.25	-		224.25	
640-0620-811.11-10	CLOTHING/SHOE ALLOWANCE	REPAIR FUND EXPENSES	124.00	-		124.00	
640-0620-811.11-12	AUTO ALLOWANCE	REPAIR FUND EXPENSES	7.50	-		7.50	
640-0620-811.11-24	CELL PHONE ALLOWANCE	REPAIR FUND EXPENSES	872.75	-		872.75	
640-0620-811.22-01	CENTRAL SERVICE GASOLINE	REPAIR FUND EXPENSES	1,589.28	-		1,589.28	
640-0620-811.22-24	OTHER OPERATING SUPPLIES	REPAIR FUND EXPENSES	7,155.13	-		7,155.13	
640-0620-811.23-04	SEWER MAINT. MATERIALS	REPAIR FUND EXPENSES	9,658.65	-	1,421.07	11,079.72	
640-0620-811.32-02	POSTAGE	REPAIR FUND EXPENSES	1,339.10	-		1,339.10	
640-0620-811.32-04	TELEPHONE	REPAIR FUND EXPENSES	282.62	(778.64)	31.27	(464.75)	
640-0620-811.34-02	LIABILITY INSURANCE	REPAIR FUND EXPENSES	120.00	-		120.00	
640-0620-811.36-03	AUTOMOTIVE EQUIPMENT	REPAIR FUND EXPENSES	1,755.95	-		1,755.95	
640-0620-811.36-09	SEWER REPAIR	REPAIR FUND EXPENSES	240,259.19	(17,987.46)	16,794.73	239,066.46	418,871.83
640-0620-811.63-70	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	5,358.49	-		5,358.49	
641-0621-792.63-70	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	212,212.48	-		212,212.48	
641-0650-851.74-01	BAD DEBT EXPENSE	CUSTOMER ACCOUNTS	2,915.46	-		2,915.46	220,486.43
641-0000-793.45-01	DEPRECIATION	DEPRECIATION	-	-	6,450,920.00	6,450,920.00	6,450,920.00
641-0621-792.31-70	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATION	151,222.80	-		151,222.80	
641-0621-792.31-71	CENTRAL STORES ALLOCATION	GENERAL AND ADMINISTRATION	4,035.36	-		4,035.36	
641-0621-792.31-72	GIS ALLOCATION	GENERAL AND ADMINISTRATION	21,622.68	-		21,622.68	
641-0625-792.31-70	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATION	12,828.48	-		12,828.48	
641-0630-793.31-70	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATION	811,769.52	-		811,769.52	
641-0630-793.31-71	CENTRAL STORES ALLOCATION	GENERAL AND ADMINISTRATION	6,910.68	-		6,910.68	
641-0630-793.31-72	GIS ALLOCATION	GENERAL AND ADMINISTRATION	21,622.68	-		21,622.68	
641-0630-793.60-03	PAYMENT IN LIEU OF TAX	GENERAL AND ADMINISTRATION	3,497,196.00	-		3,497,196.00	
641-0631-793.31-70	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATION	33,437.40	-		33,437.40	
641-0631-793.31-71	CENTRAL STORES ALLOCATION	GENERAL AND ADMINISTRATION	321.60	-		321.60	
640-0620-811.31-70	ADM FEE ALLOCATION	GENERAL AND ADMINISTRATION	16,322.52	-		16,322.52	
649-0630-472.38-03	PAYING AGENT FEES	GENERAL AND ADMINISTRATION	2,679.00	(850.00)	1,850.00	3,679.00	
649-0630-473.38-03	PAYING AGENT FEES	GENERAL AND ADMINISTRATION	1,000.00	(1,000.00)		-	4,580,968.72
641-0630-793.31-07	MGMT FEE TO WATERWORKS	MANAGEMENT FEE	1,022,364.00	-		1,022,364.00	1,022,364.00
653-0630-793.38-05	BOND PRINCIPAL REFUNDING	BOND REFUNDING COSTS	3,181,210.98	-	(3,181,210.98)	-	-
666-0000-393.00-00	PROCEEDS - LONG TERM DEBT	BOND REFUNDING COSTS	(188,231.33)	-		(188,231.33)	(188,231.33)
666-0000-393.00-00	DEBT ISSUANCE		-	-	(27,251,768.67)	(27,251,768.67)	(27,251,768.67)
666-0630-793.38-04	PAYMENT TO BOND AGENT		-	-	30,432,979.65	30,432,979.65	30,432,979.65
666-0630-793.38-04	OTHER 2015 BOND DEFERRAL ADJUSTMENTS		-	-	(1,754,845.51)	(1,754,845.51)	(1,754,845.51)
666-0630-793.31-10	BOND ISSUANCE COSTS	BOND REFUNDING COSTS	179,065.50	-	2,500.00	181,565.50	181,565.50
666-0630-793.31-50	BOND ISSUANCE COSTS	AMORTIZATION	-	-	55,039.38	55,039.38	55,039.38
649-0630-472.38-01	PRINCIPAL	INTEREST EXPENSE	5,950,000.00	-	(5,950,000.00)	-	
649-0630-472.38-02	INTEREST	INTEREST EXPENSE	3,105,864.52	-	(92,430.30)	3,013,434.22	
649-0630-473.38-01	PRINCIPAL 98 BOND SRF	INTEREST EXPENSE	153,712.00	-	(153,712.00)	-	
649-0630-472.38-02	CAPITALIZED INTEREST	INTEREST EXPENSE	-		287,393.57	287,393.57	
649-0630-473.38-02	INTEREST SRF BONDS	INTEREST EXPENSE	72,858.38	-		72,858.38	
640-0620-811.37-11	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	27,492.49	-	(27,492.49)	-	
640-0620-811.37-12	CAPITAL LEASE INTEREST	INTEREST EXPENSE	943.10	-		943.10	
641-0621-792.37-11	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	186,351.29	-	(186,351.29)	-	
641-0621-792.37-12	CAPITAL LEASE INTEREST	INTEREST EXPENSE	9,005.67	-		9,005.67	
641-0630-793.37-11	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	150,773.06	-	(150,773.06)	-	
641-0630-793.37-12	CAPITAL LEASE INTEREST	INTEREST EXPENSE	20,234.48	-	(3,153.84)	17,080.64	
641-0631-793.37-11	CAPITAL LEASE PRINCIPAL	INTEREST EXPENSE	17,482.45	-	(17,482.45)	-	
641-0631-793.37-12	CAPITAL LEASE INTEREST	INTEREST EXPENSE	699.18	-		699.18	3,401,414.76
641-0000-392.00-00	INTER-FUND OPER. TRANSFER	OPERATING TRANSFERS	(23,676.65)	-		(23,676.65)	
641-0630-793.50-02	OPERATING TRANSFER	OPERATING TRANSFERS	17,525,877.28	-		17,525,877.28	
642-0000-392.00-00	INTER-FUND OPER. TRANSFER	OPERATING TRANSFERS	(8,000,000.00)	-		(8,000,000.00)	
643-0000-392.00-00	INTER-FUND OPER. TRANSFER	OPERATING TRANSFERS	(256,085.88)	-		(256,085.88)	
643-0630-415.50-02	INTER-FUND OPER. TRANSFERS	OPERATING TRANSFERS	23,676.65	-		23,676.65	
647-0630-793.50-02	OPERATING TRANSFER	OPERATING TRANSFERS	0.14	-		0.14	
649-0000-392.00-00	INTER-FUND OPER. TRANSFER	OPERATING TRANSFERS	(9,269,791.40)	-		(9,269,791.40)	
651-0630-415.50-02	INTER-FUND OPER. TRANSFERS	OPERATING TRANSFERS	2.44	-		2.44	
658-0621-415.50-02	INTER-FUND OPER. TRANSFERS	OPERATING TRANSFERS	2.05	-		2.05	
661-0000-392.00-00	INTER-FUND OPER. TRANSFER	OPERATING TRANSFERS	(4.63)	-		(4.63)	0.00
			0.00	0.00	0.00	0.00	(0.00)

INDUSTRIAL REVOLVING FUND
STATEMENT OF FINANCIAL POSITION
December 31, 2015

		Unadjusted 12/31/15	Adjustments	Adjusted 12/31/15	
ASSETS:					
754-0000-101.00-00	CASH & CASH EQUIVALENTS	$1,812,796	-	$1,812,796	
754-0000-103-00-00	INVESTMENTS	$235,456	-	235,456	
754-0000-112.00-00	REAL ESTATE	97,800		97,800	
754-0000-115.87-00	LOANS RECEIVABLE	5,227,110	-	5,227,110	
754-0000-115.87-10	ALLOWANCE FOR DOUBTFUL ACCTS	0	(352,000.00)	(352,000)	
754-0000-271.00-00	ORIGINAL GRANT	(5,000,000)		(5,000,000)	
754-0000-271.00-00	RETAINED EARNINGS	(2,309,354)	355,081.00	(1,954,273)	(6,954,273)
754-0000-361.31-10	INTEREST ON LOANS	($149,423)	-	($149,423)	
754-0000-361.31-10	INTEREST ON INVEST.	(6,087)	-	(6,087)	
754-0000-361.31-10	INVEST GAIN/LOSS & TAX ADJUST.	4,217	-	4,217	
754-0000-360.00-00	ORIGINATION FEES	(4,000)		(4,000)	
754-0000-360.00-00	SERVICING FEES	(15,341)		(15,341)	
754-0000-360.00-00	OTHER INCOME	(75)	-	(75)	(170,709)
754-0000-472.38-03	TRUSTEE FEES	$8,902		$8,902	
754-0000-472.31-01	LEGAL & PROFESSIONAL	20,674		20,674	
754-0000-472.39-38	STAFF CONTRACT	81,362		81,362	
754-0000-472.39-38	LOAN LOSSES	(10,000)		(10,000)	
754-0000-472.39-38	BAD DEBT EXPENSE	0	-	0	
754-0000-472.39-38	OTHER EXPENSES	5,963	(3,081.00)	2,882	103,820
		$0	$0	$0	

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
FUND 670 - CENTURY CENTER - COMPLETED 3/23/16						
670-0000-101.00-00	CASH	626,273.23	-		626,273.23	
670-0000-101.01-00	PETTY CASH	17,940.00	-		17,940.00	
670-0000-101.67-02	EVENT ACCOUNT	391,607.11	-		391,607.11	
670-0000-105.00-00	PAYROLL-ACCOUNTS PAY CASH	61,072.03	-		61,072.03	
671-0000-101.00-00	CASH	1,002,072.00	-		1,002,072.00	
670-0000-115.00-00	ACCOUNTS RECEIVABLE	91,574.05	-	48,438.39	140,012.44	
670-0000-117.00-00	PREPAID EXPENSE	7,309.89	1,694.37	1,462.91	10,467.17	
670-0000-130.00-00	DUE FROM OTHER FUNDS	-	-	10,058.70	10,058.70	
670-0000-114.01-01	INVENTORY	-	-	37,426.44	37,426.44	
670-0000-190.10-00	FIXED ASSETS	27,185,703.00	-	4,561,943.00	31,747,646.00	
670-0000-190.15-00	LAND & CONST IN PROGRESS	713,434.00	-		713,434.00	
670-0000-190.20-00	ACCUMULATED DEPRECIATION	(12,498,918.00)	-	(498,242.00)	(12,997,160.00)	21,760,849.12
670-0000-202.00-00	ACCOUNTS PAYABLE	(149,677.78)	-	81,846.13	(67,831.65)	
670-0000-218.01-00	ACCRUED PAYROLL	(21,438.27)	-	21,438.27	-	
670-0000-218.02-00	ACCRUED INCENTIVES	(94,150.85)	64,450.85		(29,700.00)	
670-0000-218.01-20	ACCRUED EMPLOYEE INCENTIVES	-		(46,168.00)	(46,168.00)	
670-0000-218.03-00	ACCRUED EXPENSES	(21,194.09)	-		(21,194.09)	
670-0000-222.00-00	DEFERRED REVENUE	-	(431,250.00)	95,833.33	(335,416.67)	
670-0000-227.20-20	STATE SALES TAXES	(68,079.44)	81,201.35	(18,960.56)	(5,838.65)	
670-0000-229.00-00	CUSTOMER DEPOSIT LIAB.	(141,825.88)	-	20,535.38	(121,290.50)	
670-0000-238.99-00	MISC DEDUCTIONS FROM EMP	(7,607.87)	6,479.60		(1,128.27)	(628,567.83)
671-0000-271.00-00	**FUND BALANCE**	**(1,418,662.50)**	**-**		**(1,418,662.50)**	
670-0000-271.00-00	**FUND BALANCE**	**(16,300,891.79)**	**569,323.29**	**-**	**(15,731,568.50)**	**(17,150,231.00)**
670-0000-317.00-00	HOTEL/MOTEL TAX	(1,313,450.00)	-		(1,313,450.00)	
670-0000-349.11-00	PARKING	(115,549.68)	-		(115,549.68)	
670-0000-360.00-00	MISCELLANEOUS REVENUE	(22,368.27)	(261,562.74)	(95,833.33)	(379,764.34)	
670-0000-371.01-00	FOOD/BEVERAGE COMMISSIONS	(8,017.94)	-		(8,017.94)	
670-0000-371.02-00	ROOM RENTAL	(463,667.77)	-		(463,667.77)	
670-0000-371.03-00	EQUIPMENT RENTAL	(10,501.13)	-		(10,501.13)	
671-0000-361.00-00	INTEREST ON INVESTMENTS	(809.07)	-		(809.07)	
670-0000-371.05-00	ART CENTER RENT	-	-	(65,000.00)	(65,000.00)	
670-0000-371.06-00	SKYWALK RENT	(7,000.00)	-		(7,000.00)	
670-0000-371.07-00	A/V TECH	(225,440.63)	-		(225,440.63)	
670-0000-371.11-00	SECURITY EVENT	(14,500.00)	-		(14,500.00)	
670-0000-371.14-00	OPERATION LABOR BILLED	(10,280.00)	-		(10,280.00)	
670-0000-371.16-00	ELECTRICAL BILLED	(34,195.00)	-		(34,195.00)	
670-0000-371.17-00	TELECOMM BILLED	(13,481.66)	-		(13,481.66)	
670-0000-371.18-00	INSURANCE BILLED	(2,726.50)	-		(2,726.50)	
670-0420-371.01-00	FOOD/BEVERAGE COMMISSIONS	(229,972.15)	30,965.00		(199,007.15)	
670-0420-371.13-00	FOOD & BEVERAGE REVENUE	(1,339,579.19)	(5,331.07)	4,928.09	(1,339,982.17)	
671-0000-399.50-00	CONTRIBUTED CAPITAL	-	-	(4,683,424.00)	(4,683,424.00)	(8,886,797.04)
670-0406-645.10-01	REGULAR	1,182,026.05	(11,094.54)	(1,438.27)	1,169,493.24	
670-0406-645.10-05	TEMPORARY SERVICES	4,077.71	-		4,077.71	
670-0406-645.10-09	PERMANENT PART TIME	14,821.84	-		14,821.84	
670-0406-645.10-11	EMPLOYEE BONUSES	10,231.78	-	26,168.00	36,399.78	
670-0406-645.11-01	FICA - REGULAR	86,922.09	-		86,922.09	
670-0406-645.11-08	GROUP INSURANCE - HEALTH	142,837.30	-		142,837.30	
670-0406-645.11-11	401K RETIREMENT PLAN	11,540.56	(600.97)		10,939.59	
670-0406-645.11-13	STATE UNEMPLOYMENT TAX	3,844.10	-		3,844.10	
670-0406-645.11-14	FEDERAL UNEMPLOY TAX	2,650.81	(1,395.74)		1,255.07	
670-0406-645.11-99	OTHER FRINGE BENEFITS	-	(13,197.36)		(13,197.36)	
670-0406-645.21-04	OTHER - OFFICE SUPPLIES	4,660.46	-		4,660.46	
670-0406-645.22-01	CENTRAL SERVICE GASOLINE	396.36	-		396.36	
670-0406-645.22-05	UNIFORMS	2,968.84	-		2,968.84	
670-0406-645.22-15	OTHER-CLEANING SUPPLIES	14,369.54	-		14,369.54	
670-0406-645.23-01	BUILDING MATERIALS	41,713.31	-		41,713.31	
670-0406-645.23-40	SALT	5,453.80	-		5,453.80	
670-0406-645.31-06	OTHER PROFESSIONAL SVCS	178,949.14	66,145.22	(1,462.91)	243,631.45	
670-0406-645.31-18	DATA PROCESSING FEES	10,099.80	-		10,099.80	
670-0406-645.31-19	INTERNET FEES	3,600.00	-		3,600.00	
670-0406-645.31-20	RECRUITMENT/RELOCATION	2,273.76	-		2,273.76	
670-0406-645.31-21	COMMISSION PAYMENTS	244,105.23	(38,376.05)		205,729.18	
670-0406-645.32-02	POSTAGE	756.22	-		756.22	
670-0406-645.32-03	TRAVEL	29,541.47	-		29,541.47	
670-0406-645.32-04	TELEPHONE	23,656.68	-		23,656.68	
670-0406-645.33-03	ADVERTISING/PROMOTION	59,673.24	-		59,673.24	
670-0406-645.34-01	WORKMEN'S COMP	41,052.00	-		41,052.00	
670-0406-645.34-02	LIABILITY INSURANCE	31,251.00	-		31,251.00	
670-0406-645.34-05	LIABILITY - OTHER	62,892.16	-		62,892.16	
670-0406-645.35-01	ELECTRIC	204,526.52	(12,456.69)		192,069.83	
670-0406-645.35-02	GAS	69,152.29	-		69,152.29	
670-0406-645.35-03	TRASH REMOVAL	10,507.47	-		10,507.47	
670-0406-645.35-04	WATER	34,260.08	-		34,260.08	
670-0406-645.36-01	BUILDINGS	79,644.63	-		79,644.63	
670-0406-645.36-02	OFFICE EQUIPMENT	2,859.60	-		2,859.60	

City of South Bend, Indiana
Conversion Worksheet
December 31, 2015

ACCOUNT	DESCRIPTION	12/31/15 Auditor Worksheet	Prior Year Adjustment	Current Year Adjustment	12/31/15 CAFR Balance	Total
670-0406-645.36-04	COMPUTER EQUIPMENT	17,394.73	-		17,394.73	
670-0406-645.37-04	EQUIPMENT RENTALS	10,122.55	-		10,122.55	
670-0406-645.39-10	SUBSCRIPTIONS	482.16	-		482.16	
670-0406-645.39-11	DUES	2,250.00	-		2,250.00	
670-0406-645.39-12	SECURITY	17,925.00	-		17,925.00	
670-0406-645.39-39	CREDIT CARD CHARGES	23,008.81	-		23,008.81	
670-0406-645.39-48	LICENSES & PERMITS	3,491.87	-		3,491.87	
670-0406-645.39-70	EDUCATION & TRAINING	5,356.32	-		5,356.32	
670-0406-645.39-88	EMPLOYEE GOOD & WELFARE	2,785.56	-		2,785.56	
670-0406-645.39-89	MISC CHARGES & SERVICES	702.84	-		702.84	
670-0420-645.10-01	REGULAR	211,437.96	(7,251.79)		204,186.17	
670-0420-645.10-02	HOURLY	252,498.09	-		252,498.09	
670-0420-645.10-05	TEMPORARY SERVICES	97,516.64	-		97,516.64	
670-0420-645.11-01	FICA - REGULAR	34,775.89	-		34,775.89	
670-0420-645.11-08	GROUP INSURANCE - HEALTH	30,648.73	-		30,648.73	
670-0420-645.11-13	STATE UNEMPLOYMENT TAX	1,826.74	-		1,826.74	
670-0420-645.11-14	FEDERAL UNEMPLOY TAX	7,303.76	(8,885.90)		(1,582.14)	
670-0420-645.22-05	UNIFORMS	1,109.51	-		1,109.51	
670-0420-645.22-29	COST OF GOODS SOLD	469,513.92	-	(119,272.57)	350,241.35	
670-0420-645.22-71	PAPER & DISPOSABLES	1,675.48	-		1,675.48	
670-0420-645.22-72	LINEN & DECOR	50,992.79	-		50,992.79	
670-0420-645.23-01	BUILDING MATERIALS	687.62	-		687.62	
670-0420-645.31-06	OTHER PROFESSIONAL SVCS	104,934.61	(26,886.83)		78,047.78	
670-0420-645.32-21	TRAVEL - MILEAGE	1,787.40	-		1,787.40	
670-0420-645.36-01	BUILDINGS	29,722.30	(1,970.00)	(20,729.39)	7,022.91	
670-0420-645.37-04	EQUIPMENT RENTALS	110.00	-		110.00	
670-0420-645.37-05	KITCHEN SUPPLY RENTALS	2,666.15	-		2,666.15	
670-0420-645.39-39	CREDIT CARD CHARGES	18,724.43	-		18,724.43	
670-0420-645.39-48	LICENSES & PERMITS	832.88	-		832.88	
671-0406-645.31-15	BOND ISSUANCE COSTS	62,734.96	-		62,734.96	
671-0406-645.36-01	BUILDINGS	130,000.00	-		130,000.00	
671-0406-645.42-02	BUILDINGS	105,422.76	-	(105,422.76)	-	
671-0406-645.43-09	MATERIALS & EQUIPMENT	28,085.85	-	(28,085.85)	-	
671-0406-645.50-02	INTER-FUND OPER. TRANSFERS	50,000.00	-		50,000.00	
671-0420-645.22-24	OTHER OPERATING SUPPLIES	41,156.00	-	(41,156.00)	-	
670-0000-645.45-00	DEPRECIATION	-	0.00	815,117.00	815,117.00	4,904,746.75
	TOTAL CENTURY CENTER	**(0.00)**	**(0.00)**	**-**	**(0.00)**	**-**

City of South Bend, Indiana
Equipment/Vehicle Leasing Conversion Worksheet
December 31, 2015
Prepared - March 2, 2016

Name	2015 Bank of America	2015 PNC Bank	2014 Key Bank	Total
Beginning Cash Balance - 1/1/15	**0.00**	**0.00**	**606,929.86**	**606,929.86**
Debt Issuance - Governmental Funds	1,936,384.14	237,608.00	0.00	2,173,992.14
Debt Issuance - Wastewater Fund	442,338.00	212,032.00	0.00	654,370.00
Debt Issuance - Solid Waste Fund	594,376.50	184,444.00	0.00	778,820.50
Debt Issuance - Fire/EMS Fund	0.00	579,922.00	0.00	579,922.00
Debt Issuance - Central Services	0.00	13,500.00	0.00	13,500.00
Debt Issuance - Bldg Dept (Code Enforcement)	0.00	39,677.00	0.00	39,677.00
Debt Issuance - Two Way Radios - Wastewater	66,657.65	0.00	0.00	66,657.65
Debt Issuance - Two Way Radios - Water	43,500.97	0.00	0.00	43,500.97
Debt Issuance - Two Way Radios - Central Services	10,618.35	0.00	0.00	10,618.35
Debt Issuance - Two Way Radios - Bldg Dept Code	35,965.37	0.00	0.00	35,965.37
Debt Issuance - Two Way Radios - Sewer Dept	33,910.21	0.00	0.00	33,910.21
Debt Issuance - Two Way Radios - Governmental Funds	261,522.39	0.00	0.00	261,522.39
Other Income	0.00	250.00	0.00	250.00
Interest Earnings	0.00	17.36	6.88	24.24
Street Department Capital (202)	(348,688.24)	0.00	(43,442.96)	(392,131.20)
Central Services Capital (222/224)	0.00	(12,400.00)	0.00	(12,400.00)
Police Department/COIT Capital (404)	(1,518,092.15)	(29,298.00)	(330,724.91)	(1,878,115.06)
Wastewater Capital (641/642)	(438,538.00)	0.00	0.00	(438,538.00)
Sewer Department Capital (641/642)	0.00	0.00	(232,230.00)	(232,230.00)
Solid Waste Capital (610/611)	(83,204.50)	0.00	0.00	(83,204.50)
Two-Way Radios (Various)	(307,273.49)	0.00	0.00	(307,273.49)
Fees/Other	0.00	(250.00)	0.00	(250.00)
Debt Service - Principal	0.00	0.00	(538.87)	(538.87)
Ending Cash Balance - 12/31/15	**729,477.20**	**1,225,502.36**	**0.00**	**1,954,979.56**
Ending Cash Balance				
Governmental Funds	214,505.20	208,327.36	0.00	422,832.56
Enterprise Fund - Solid Waste	511,172.00	184,444.00	0.00	695,616.00
Enterprise Fund - Wastewater	3,800.00	212,032.00	0.00	215,832.00
Enterprise Fund - Fire/EMS	0.00	579,922.00	0.00	579,922.00
Internal Service Fund - Central Services	0.00	1,100.00	0.00	1,100.00
Enterprise Fund - Bldg Department (Code)	0.00	39,677.00	0.00	39,677.00
Ending Cash Balance - 12/31/15	**729,477.20**	**1,225,502.36**	**0.00**	**1,954,979.56**

Balance Sheet - 12/31/15 - Accrual+B24	**CAFR Account Number**	**CAFR Fund Governmental Funds**	(See sep funds) **Enterprise/Int Svc Funds**	**Total Funds**
Cash	750-0000-101-00-00	422,832.56	1,532,147.00	1,954,979.56
Fund Balance	**750-0000-271-00-00**	**422,832.56**	**1,532,147.00**	**1,954,979.56**

Income Statement - 2015 - Accrual				
Debt Issuance	750-0000-393-00-00	2,435,514.53	2,256,942.05	4,692,456.58
Interest Earnings	750-0000-361-00-00	24.24	0.00	24.24
Other Income	750-0000-360-00-00	250.00	0.00	250.00
Police Department	750-0000-413-43-02	(1,806,945.91)	0.00	(1,806,945.91)
Street Department	750-0000-413-43-02	(392,131.20)	0.00	(392,131.20)
Central Services	--	0.00	(12,400.00)	(12,400.00)
Solid Waste	--	0.00	(83,204.50)	(83,204.50)
Two-Way Radios	750-0000-413-43-02	(116,620.94)	(190,652.55)	(307,273.49)
Wastewater	--	0.00	(438,538.00)	(438,538.00)
Sewer Department	--	0.00	(232,230.00)	(232,230.00)
Debt Service - Principal	750-0000-413-37-11	(538.87)	0.00	(538.87)
Trustee Fees	750-0000-413-39-89	(250.00)	0.00	(250.00)
Other	--	0.00	0.00	0.00
Net Income/Loss		**119,301.85**	**1,299,917.00**	**1,419,218.85**
Fund Balance - 1/1/15 - CAFR	750-0000-271-00-00	303,530.71	232,230.00	535,760.71
Fund Balance - 12/31/15 - CAFR	**750-0000-271-00-00**	**422,832.56**	**1,532,147.00**	**1,954,979.56**

City of South Bend, Indiana
2015 Century Center Energy Conservation Bond
December 31, 2015
Updated - March 3, 2015

Name	Account Number	Balance 12/31/15	Notes
Capital Projects Fund			
Balance Sheet			
Cash	756-0000-101-00-00	1,348,997.00	Per trustee statement at 12/31/16
Accounts Payable	756-0000-202-00-00	(1,005,519.00)	Accounts payable paid in 2016
Fund Balance	**756-0000-271-00-00**	**343,478.00**	
Income Statement			
Revenue			
Bond Proceeds - Par Value	756-1101-393-00-00	4,167,897.00	QECB loan financing (par amount)
Interest Earnings	756-1101-361-00-00	0.00	
Other Income	756-1101-360-00-00	0.00	
Total Revenue		**4,167,897.00**	
Expenditures			
Century Center Improvements	756-1101-452-43-07	3,824,419.00	Includes $1,005,519.00 in accounts payable paid in 2016
Other		0.00	pay requests no. 5 & 6, Ameresco
Total Expenditures		**3,824,419.00**	
Net		**343,478.00**	
Fund Balance - Beginning of Year		0.00	
Fund Balance - End of Year		**343,478.00**	

City of South Bend, Indiana
2015 Smart Streets Bond Financial Statements
December 31, 2015
Updated - March 4, 2015

Name	Account Number	Balance 12/31/15	Notes
Capital Projects Fund (construction fund)			
Balance Sheet			
Cash	753-0000-101-00-00	19,053,535.94	Per trustee statement at 12/31/16
Interest Receivable	753-0000-116-00-00	329.36	Per trustee statement in January 2016
Accounts Payable	753-0000-202-00-00	(30,077.57)	Accounts payable paid in 2016
Fund Balance	**753-0000-271-00-00**	**19,023,787.73**	
Income Statement			
Revenue			
Bond Proceeds - Par Value *	753-1001-393-00-00	21,858,959.50	Bond closing on 4/9/15, per Umbaugh closing memo
Bond Proceeds - Net Original Premium	753-1001-398-00-00	154,123.35	Bond closing on 4/9/15, per Umbaugh closing memo
Interest Earnings	753-1001-361-00-00	3,104.95	Included Accrued Interest of $329.36 per January stmt
Other Income	753-1001-360-00-00	0.00	
Total Revenue		**22,016,187.80**	
Expenditures			
Bond Issuance Costs - Legal/Financial/Other	753-1001-460-31-50	176,916.41	Umbaugh, Faegre, B&T, S&P, Danch, IPREO, US Bank
Street Improvements	753-1001-460-42-01	2,815,483.66	Includes A/P of $30,077.57
Other		0.00	
Total Expenditures		**2,992,400.07**	
Net		**19,023,787.73**	
Fund Balance - Beginning of Year		0.00	
Fund Balance - End of Year		**19,023,787.73**	
Debt Service Reserve Fund (sinking, operations/reserve, reserve, bond interest - four accounts)			
Balance Sheet			
Cash	754-0000-101-00-00	2,895,786.95	Per trustee statement at 12/31/15
Interest Receivable	754-0000-116-00-00	49.19	
Fund Balance	**754-0000-271-00-00**	**2,895,836.14**	
Revenue			
Proceeds - Par Value *	754-1001-393-00-00	3,141,040.50	Per Umbaugh closing memo and stmts
Interest Earnings	754-1001-361-00-00	439.26	Includes Accrued Interest of $49.19 per January stmts
Other	754-1001-360-00-00	0.00	
Total Revenue		**3,141,479.76**	
Expenditures			
Debt Service - Interest	754-1001-460-37-12	245,643.62	Capitalized interest per amortization schedule paid by trustee
Total Expenditures		**245,643.62**	
Net		**2,895,836.14**	
Fund Balance - Beginning of Year		0.00	
Fund Balance - End of Year		**2,895,836.14**	

* Total par value - $25,000,000

City of South Bend
Erskine Village Project 2005 - Wells Fargo Statements
Report in CAFR as Debt Service Fund - TIF Erskine Village Debt Service Fund - Fund 758
Debt Amortization Schedule No. 22 - Payments Made in NaviLine in Fund 432
December 31, 2015

	Reserve Account #17566001			Principal & Interest #17566000			
	Jan to June	July to December	Total	Jan to June	July to December	Total	Grand Total
Beginning Balance	**561,106**	**561,113**	**561,106**	**2**	**2**	**2**	**561,108**
Receipts:							
Interest Income	7	0	7		0	0	7
Payment from City (from Fund 432)	0	0	0	357,545	130,835	488,380	488,380
Other							
Total Receipts	7	0	7	357,545	130,835	488,380	488,387
Expenditures:							
Principal Payment	0	0	0	220,000	0	220,000	220,000
Interest Payment	0	0	0	137,545	130,835	268,380	268,380
Other							
Total Expenditures	0	0	0	357,545	130,835	488,380	488,380
Ending Balance	**561,113**	**561,113**	**561,113**	**2**	**2**	**2**	**561,115**

CAFR Summary

	Account Number	Trustee Cash Activity			CAFR Report	
Cash	758-1001-101-00-00	561,115			561,115	
Fund Balance (per 12/31/14 CAFR)	758-1001-271-00-00	(561,108)			(561,108)	Adj for PY Interest Receivable
Interest Income	758-1001-361-00-00	(7)			(7)	Reverse $6 interest receivable at 12/31/14
Transfer from City	758-1001-392-00-00	(488,380)			(488,380)	Operating Transfer In
Debt Service - Principal	758-1001-460-37-11	220,000			220,000	Agrees to debt master schedule
Debt Service - Interest	758-1001-460-37-12	268,380			268,380	Agrees to debt master schedule
Totals		0	0	0	0	

South Bend Redevelopment Authority
College Football Hall of Fame
Include with Fund 313 Hall of Fame Conversion Worksheet
December 31, 2015
Prepared - March 20, 2015

Name	US Bank 2011 Refunding Sinking Fund 149536000	US Bank 2011 Refunding Oper/Reserve Fund 149536001	Total
Cash Balance at January 1, 2015	**$0.70**	**$11,130.77**	**$11,131.47**
Debt Service Payment Received from City	1,272,000.00	0.00	1,272,000.00
Interest Earnings	9.49	8.23	17.72
Transfer In From Other Account	0.00	5,169.64	5,169.64
Principal Paid to Bondholders	(1,150,000.00)	0.00	(1,150,000.00)
Interest Paid to Bondholders	(116,832.50)	0.00	(116,832.50)
Transfer Out To Other Accounts	(5,169.64)	0.00	(5,169.64)
Other	0.00	0.00	0.00
Cash Balance at December 31, 2015	**$8.05**	**$16,308.64**	**$16,316.69**

Summary

	Account Number	Per Trustee Statements	Adjustments	Per CAFR	
Debt Service Payment Received from City	313-0000-392-00-00	1,272,000.00	0.00	1,272,000.00	Account No. 313-0401-472-38-01 and 313-0401-472-38-02
Interest Earnings	313-0000-361-00-00	17.72	0.00	17.72	
Transfer In From Other Account	--	5,169.64	(5,169.64)	0.00	Eliminate
Principal Paid to Bondholders	313-0401-472-38-01	(1,150,000.00)	0.00	(1,150,000.00)	
Interest Paid to Bondholders	313-0401-472-38-02	(116,832.50)	0.00	(116,832.50)	
Transfer Out To Other Accounts	--	(5,169.64)	5,169.64	0.00	Eliminate
Other	--	0.00	0.00	0.00	
Net		5,185.22	0.00	5,185.22	
Beginning Cash - 1/1/15		11,131.47	0.00	11,131.47	
Ending Cash - 12/31/15		**16,316.69**	**0.00**	**16,316.69**	

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, 2015

Account Name	Account Number	Unadjusted Trial Balance 12/31/15	Adjustments		CAFR Trial Balance 12/31/15
Cash - Police & Fire	755-0000-101-00-00	22,232.46	0.00		22,232.46
Cash - Public Works Building, 87.7% of total	755-0000-101-00-00	616,548.91	(77,071.13)	3	539,477.78
Cash - US Bank 2013 Revenue Bond Issue (EMS)	755-0000-101-00-00	112,362.73	(112,362.73)	4	0.00
Beginning Fund Balance, per CAFR 12/31/14		**(739,028.24)**	**76,667.42**		**(662,360.82)**
Interest Income	755-0000-361-00-00	(105.87)	15.49	4	(90.38)
Transfers In - From City Funds	755-0000-392-00-00	(2,660,000.00)	494,394.00	1,4	(2,165,606.00)
Transfers In - From Building Corporation Accounts	--	(236,256.21)	236,256.21	2	0.00
Paying Agent Fees	755-0602-431-38-03	3,950.00	(950.00)	4	3,000.00
Debt Service - Principal	755-0602-431-37-11	1,920,000.00	(282,035.00)	1,4	1,637,965.00
Debt Service - Interest	755-0602-431-37-12	724,040.01	(206,635.30)	1,4	517,404.71
Transfers Out - To Building Corporation Accounts	--	236,256.21	(236,256.21)	2	0.00
Other Expense - EMS Cash Balance 12/31/14	755-0602-431-39-89	0.00	107,977.25	4	107,977.25
Proof Total		**(0.00)**	**0.00**		**0.00**

1 - eliminate Wastewater portion of Public Works Building COIT debt service and Transfer In of 12.3%
account no. 641-0630-793-37-02

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.

4 - eliminate EMS 2013 Building Corporation debt, principal, interest, account fees, etc. - separate EMS Enterprise Fund in 2015 recorded on Fund 287 TB

Wastewater Cash Summary (12.3% of PW Building Total) (add to Wastewater Conversion Worksheet)

Beginning Cash - 1/1/15 (per prior year audit)	76,667.43	
Lease Rental Paid by Wastewater	83,394.00	#641-0630-793-37-11 and 12
Wastewater Principal Paid - $545,000.00 x 12.3%	(67,035.00)	
Wastewater Interest Paid - $129,725.00 x 12.3%	(15,955.30)	
Ending Cash - 12/31/15	**77,071.13**	

EMS Cash Summary - 2013 Building Corporation Bonds (add to EMS Conversion Worksheet)

Beginning Cash - 1/1/15 (as adjusted for Enterprise Fund)	107,977.25
Interest Earnings	15.49
Lease Rental Paid by EMS	411,000.00
Account Fees	(950.00)
Principal Paid	(215,000.00)
Interest Paid	(190,682.01)
Ending Cash - 12/31/15	**112,360.73**

City of South Bend
Conversion Worksheet - Redevelopment Authority Debt Service
December 31, 2014

Account Number	**Account Number**	**Trustee Statements 12-31-15**	**Adjustments**	**Conversion Worksheet 12-31-15**
Cash	752-0000-101-00-00	1,217,412	0	1,217,412
Fund Balance (per 12/31/14 CAFR)	752-0000-271-00-00	(4,139,414)	0	(4,139,414)
Revenue				
Interest Income	752-0000-361-00-00	(11,117)	0	(11,117)
Transfers From City (Lease Rental)	752-0000-392-00-00	(4,863,500)	0	(4,863,500)
Refunding Bond Proceeds - Par Amount	752-0000-393-00-00	(32,905,579)	1,455,579	(31,450,000)
Refunding Bond Proceeds - Par Amount	752-0000-398-00-00	0	(1,682,169)	(1,682,169)
Transfers Between Trust Accounts	--	(7,272,438)	7,272,438	0
Expenditures				
Paying Agent Fees	752-0000-472-38-03	2,002	0	2,002
Debt Service - Principal	752-0000-472-38-01	2,760,000	0	2,760,000
Debt Service - Interest	752-0000-472-38-02	2,085,665	0	2,085,665
Transfers Between Trust Accounts	--	7,272,438	(7,272,438)	0
Bond Issuance Costs	752-0000-472-31-10	145,842	0	145,842
Bond Issuance Costs - Underwriters Discount	752-0000-472-31-10	0	167,250	167,250
Bond Issuance Costs - Surety Policy Premium	752-0000-472-31-10	0	59,340	59,340
Debt Service - Principal Escrow	752-0000-472-38-01	4,003,660	0	4,003,660
US Bank Escrow Account Balance 1/1/15 - not in 2014 CAFR - Prior	Period Adjustment	(3,993,786)	0	(3,993,786)
Payment to Bond Refunding Agent - Advanced Refunding	752-0000-472-38-04	35,698,809	0	35,698,809
Other - Account Close Out	752-0000-472-39-89	6	0	6
Totals		**0**	**0**	**0**

2015 Eddy Street Commons Refunding - closing 9/10/15		
Par Amount	31,450,000	
Net Premium	1,682,169	
Debt Service Reserve Fund	2,932,028	
2008 Operations and Reserve Trustee Account ($11,607.16 - $4,813)	6,794	
Other	249	
Escrow Deposit - Advance Refunding	(35,698,809)	
Cost of Issuance - Surety Policy	(59,339)	
Cost of Issuance - Underwriter's Discount and Counsel Fees	(167,250)	
Cost of Issuance - Crowe Horwath	(40,000)	
Cost of Issuance - Standard & Poors	(21,430)	
Cost of Issuance - Meridian Title	(23,653)	
Cost of Issuance - Causey Demgen	(2,500)	
Cost of Issuance - US Bank	(4,250)	
Cost of Issuance - Faegre Baker Daniels	(54,009)	(372,431)
Other	0	
Net	**(0)**	

Per closing memo and trustee statements

City of South Bend, Indiana
2015 Parks/EDIT Financial Statements
December 31, 2015
Updated - March 22, 2015

Name	Account Number	Balance 12/31/15	Notes
Capital Projects Fund			
Balance Sheet			
Cash	751-0000-101-00-00	4,995,003.88	Per trustee statement at 12/31/16
Accounts Payable	751-0000-202-00-00	(44,772.50)	Accounts payable paid in 2016
Fund Balance	**751-0000-271-00-00**	**4,950,231.38**	
Income Statement			
Revenue			
Bond Proceeds - Par Value	751-1101-393-00-00	5,605,000.00	Bond closing on 8/4/15, per Crowe Horwath closing memo
Bond Proceeds - Net Original Premium	751-1101-398-00-00	83,495.35	Bond closing on 8/4/15, per Crowe Horwath closing memo
Interest Earnings	751-1101-361-00-00	354.71	
Other Income	751-1101-360-00-00	0.00	
Total Revenue		**5,688,850.06**	
Expenditures			
Bond Issuance Costs - Underwriter's Discount	751-1101-452-79-31	76,957.45	Paid at closing, deducted from bond proceeds
Bond Issuance Costs - Legal/Financial/Other	751-1101-452-79-31	170,943.04	Crowe Horwath, Frost Brown Todd, Faegre, S&P, IPREO
Parks Improvements	751-1101-452-43-07	93,405.19	Includes $44,772.50 in accounts payable paid in 2016
Transfer Out to Debt Service Reserve Fund	751-1101-452-50-02	397,313.00	Transfer to debt service reserve on 12/4/15
Other		0.00	
Total Expenditures		**738,618.68**	
Net		**4,950,231.38**	
Fund Balance - Beginning of Year		0.00	
Fund Balance - End of Year		**4,950,231.38**	
Debt Service Reserve Fund			
Balance Sheet			
Cash	757-0000-101-00-00	158,367.59	Per trustee statement at 12/31/15 - Bond Retirement Account - 0026872NS
Cash	757-0000-101-00-00	397,319.10	Per trustee statement at 12/31/15 - Debt Service Reserve Account - 274834000
Fund Balance	**757-0000-271-00-00**	**555,686.69**	
Revenue			
Transfer in from Capital Fund	757-1101-392-00-00	397,313.00	Transfer from capital fund on 12/4/15
Transfer in from EDIT	757-1101-392-00-00	83,333.35	Monthly principal paid by EDIT Fund - 5 x $16,666.67 - 408-0401-415-38-01
Transfer in from EDIT	757-1101-392-00-00	75,032.95	Monthly interest paid by EDIT Fund - 5 x $15,006.59 - 408-0401-415-38-02
Interest Earnings	757-1101-361-00-00	7.39	DSR - $6.10, Bond Retirement - $1.29
Other	757-1101-360-00-00	0.00	
Total Revenue		**555,686.69**	
Expenditures		**0.00**	
Net		**555,686.69**	
Fund Balance - Beginning of Year		0.00	
Fund Balance - End of Year		**555,686.69**	