Period Ending: **May, 2016**

Issued By: **Controller**

City of South Bend

Capital Asset Summary Report

Page	Contents
2	Purpose of Report, Narrative, Capital Asset Thresholds
3	Capital Asset Summary
5	Changes in Capital Assets
8	Capital Asset Additions
9	Capital Asset Transfers
10	Capital Asset Disposals
11	Depreciation Summary
12	Net Book Value Summary
13	Capital Assets Under Current Lease
14	CAFR-style Summary, City-Wide
15	CAFR-style Summaries for Governmental Funds and Proprietary Funds
25	Net Investment in Capital Assets

Distribution

Mayor	Pete Buttigieg
Chief of Staff	James Mueller
Common Council	
Department Heads	
Fiscal Officers	
City Controller	John Murphy
Deputy City Controller	Jennifer Hockenhull
City Finance Director	Rahman Johnson
Sr. Budget Analyst	Cecil Eastman

City of South Bend, Indiana
Capital Asset Summary
May 31, 2016

Function and Activity	Fund-Dept	Land	Buildings[1]	Other Improvements[2]	Machinery/ Equipment	Infrastructure	Total Completed Assets	Construction In Progress[3]	Total Cost 5/31/2016
GOVERNMENTAL ACTIVITIES									
General Government:									
Mayor	101-0101	-	-	-	31,180	-	31,180	-	**31,180**
City Clerk	101-0201	-	-	-	25,209	-	25,209	-	**25,209**
Administration/Finance	101-0401	-	137,947	-	275,771	-	413,718	-	**413,718**
Human Rights	101-1008	-	-	-	2,761	-	2,761	-	**2,761**
County-City Building	101	-	1,277,313	-	-	-	1,277,313	-	**1,277,313**
Information Technology	101	-	-	-	2,164,933	95,965	2,260,897	-	**2,260,897**
Total General Government		**-**	**1,415,260**	**-**	**2,499,853**	**95,965**	**4,011,078**	**-**	**4,011,078**
Public Safety:									
Police Communications	101-0802	-	-	-	675,619	-	675,619	-	**675,619**
Police	101-0801/404	-	13,375,950	-	13,625,539	-	27,001,489	-	**27,001,489**
Main Fire Station	101-0901	-	620,332	-	2,206,108	-	2,826,440	-	**2,826,440**
Fire Station 1	101-0901	-	8,797,750	-	2,665,691	-	11,463,441	-	**11,463,441**
Fire Station 2	101-0901	9,804	2,149,029	-	551,720	-	2,710,553	-	**2,710,553**
Fire Station 3	101-0901	18,588	62,216	-	1,791,771	-	1,872,575	-	**1,872,575**
Fire Station 4	101-0901	8,832	190,518	-	352,716	-	552,066	-	**552,066**
Fire Station 5	101-0901	-	1,134,864	-	736,041	-	1,870,905	-	**1,870,905**
Fire Station 6	101-0901	43,400	388,414	-	1,409,835	-	1,841,649	-	**1,841,649**
Fire Station 7	101-0901	7,068	-	-	631,934	-	639,002	-	**639,002**
Fire Station 8	101-0901	60,074	1,112	-	272,144	-	333,330	-	**333,330**
Fire Station 9	101-0901	57,700	22,215	-	221,819	-	301,734	-	**301,734**
Fire Station 10	101-0901	-	1,561,198	-	462,765	-	2,023,963	-	**2,023,963**
Fire Station 11	101-0901	30,000	452,986	-	104,089	-	587,075	-	**587,075**
Fire Training Center	101-0901	-	-	-	11,700	-	11,700		**11,700**
Total Public Safety		**235,466**	**28,756,583**	**-**	**25,719,493**	**-**	**54,711,542**	**-**	**54,711,542**
Highways and Streets:									
Engineering	101-0602	13,700	-	-	176,557	1,889,278	2,079,535	-	**2,079,535**
Traffic and Lighting	202-0607	-	-	-	1,000,328	605,338	1,605,666	-	**1,605,666**
Public Works Facility	202-0607	1,079,910	7,588,837	-	-	-	8,668,747	-	**8,668,747**
Infrastructure	202	1,494,346	-	5,081,681	-	427,999,426	434,575,453	5,339,423	**439,914,876**
Street Department	202-0607	-	11,340	-	7,198,562	-	7,209,902	-	**7,209,902**
Total Highways and Streets		**2,587,956**	**7,600,177**	**5,081,681**	**8,375,446**	**430,494,042**	**454,139,302**	**5,339,423**	**459,478,725**
Culture and Recreation:									
301 St. Louis	201	-	-	-	44,325	-	44,325	-	**44,325**
Bellville Park	201	221,345	464,401	1,132,991	516,613	88,546	2,423,895	-	**2,423,895**
Joseph M Boland Park	201	114,459	-	-	-	-	114,459	-	**114,459**
Booth Tarkington	201	50,000	-	-	-	-	50,000	-	**50,000**
Brownfield	201	6,204	-	-	-	-	6,204	-	**6,204**
Coquillard	201	15,475	-	-	-	-	15,475	-	**15,475**
East Race	201	486,026	-	4,300,000	10,248	-	4,796,274	-	**4,796,274**
Elbel Golf Course	201	1,668,319	230,681	542,255	313,714	-	2,754,969	-	**2,754,969**
Erskine Golf Course	201	736,000	460,000	120,979	561,815	-	1,878,794	-	**1,878,794**
Erskine	201	-	-	-	147,920	-	147,920	-	**147,920**
Elder-Paris (SE Neighborhood)	201	1,442,555	-	163,535	-	-	1,606,090	-	**1,606,090**
Fish-Hydroelectric Generator	201	-	-	-	24,110	395,895	420,005	-	**420,005**
Fredrickson	201	50,000	-	-	-	-	50,000	-	**50,000**
Freemont	201	50,000	-	-	-	-	50,000	-	**50,000**
Howard Park Ice Rink	201	-	405,475	-	128,310	-	533,785	-	**533,785**
Howard	201	146,331	-	179,071	12,660	-	338,062	-	**338,062**
Studebaker	201	49,800	-	-	11,966	-	61,766	-	**61,766**
Keller	201	25,000	-	158,916	-	-	183,916	-	**183,916**
Kelly	201	89,623	-	-	-	-	89,623	-	**89,623**
Kennedy	201	204,368	29,877	861,062	5,035	52,860	1,153,202	-	**1,153,202**
King	201	80,000	221,064	112,100	117,245	-	530,409	-	**530,409**
LaSalle	201	350,000	318,745	155,649	43,149	-	867,543	-	**867,543**
LaSalle Memorial	201	6,500	-	-	-	-	6,500	-	**6,500**
Leeper	201	204,898	-	-	14,661	-	219,559	-	**219,559**
Leeper Park Tennis	201	-	-	497,332	5,950	-	503,282	-	**503,282**
Muessel	201	60,000	-	-	14,620	-	74,620	-	**74,620**
Northside Blvd	201	50,000	-	-	-	157,192	207,192	-	**207,192**
Nokomis Mini	201	20,220	-	-	-	-	20,220	-	**20,220**
Newman	201	-	100,000	-	-	-	100,000	-	**100,000**
OBrien	201	130,000	2,505,078	459,535	441,335	-	3,535,948	-	**3,535,948**
Parks Maintenance	201	0	2,748,968	-	3,905,809	-	6,654,777		**6,654,777**
Ponader	201	50,000	-	-	-	-	50,000	-	**50,000**
P F Boehm	201	159,000	-	13,240	51,158	-	223,398	-	**223,398**
Pinhook	201	378,117	-	-	-	-	378,117	-	**378,117**
Portage	201	50,000	-	-	-	-	50,000	-	**50,000**
Potowatomi	201	128,960	7,413,611	106,595	252,009	-	7,901,175	-	**7,901,175**
Pulaski	201	33,496	-	-	-	-	33,496	-	**33,496**
Ravina	201	50,000	-	-	-	-	50,000	-	**50,000**
Riverside Manor	201	50,000	-	-	-	-	50,000	-	**50,000**
Plaza River Bank	201	50,000	-	-	-	47,242	97,242	-	**97,242**
Riverwalk extension	201	-	-	413,345	-	-	413,345	-	**413,345**

City of South Bend, Indiana
Capital Asset Summary
May 31, 2016

Function and Activity	Fund-Dept	Land	Buildings[1]	Other Improvements[2]	Machinery/ Equipment	Infrastructure	Total Completed Assets	Construction In Progress[3]	Total Cost 5/31/2016
Rum Village Annex	201	44,000	-	-	-	-	44,000	-	**44,000**
Rum Village	201	52,660	-	-	78,900	-	131,560	-	**131,560**
Seitz	201	50,000	-	7,256	-	-	57,256	-	**57,256**
Shetterly	201	13,320	-	-	-	-	13,320	-	**13,320**
Sorin Mini	201	50,000	-	-	-	-	50,000	-	**50,000**
Studebaker Golf Course	201	112,000	310,316	312,243	29,039	-	763,598	-	**763,598**
Veterans Memorial	201	76,900	92,000	17,289	16,984	83,355	286,528	-	**286,528**
Voorde	201	96,780	-	242,374	-	-	339,154	-	**339,154**
Walker	201	39,000	-	-	-	-	39,000	-	**39,000**
Westhaven	201	50,000	-	-	-	-	50,000	-	**50,000**
Wheelock	201	50,000	-	-	11,500	-	61,500	-	**61,500**
Woodlawn	201	13,381	-	-	-	-	13,381	-	**13,381**
Coveleski Stadium	201	482,744	13,530,772	778,857	1,068,588	-	15,860,961	-	**15,860,961**
Subtotal Parks & Recreation		**8,337,481**	**28,830,988**	**10,574,625**	**7,827,661**	**825,090**	**56,395,844**	**-**	**56,395,844**
Morris Performing Arts Center	101-0404	-	18,199,717	-	333,086	-	18,532,803	-	**18,532,803**
Palais Royale Ballroom	101-0405	-	8,554,055	-	5,000	-	8,559,055	-	**8,559,055**
Studebaker Museum	211	300,500	5,141,329	-	-	-	5,441,829	-	**5,441,829**
Studebaker Plaza	211	-	-	335,312	-	-	335,312		**335,312**
College Football Hall of Fame	677	210,650	7,547,221	467,190	140,511	-	8,365,572	-	**8,365,572**
Total Culture and Recreation		**8,848,631**	**68,273,310**	**11,377,126**	**8,306,258**	**825,090**	**97,630,414**	**-**	**97,630,414**
Dept. of Community Investment									
Economic Development	211	306,160	1,599,113	135,000	17,301	2,929,791	4,987,364	-	**4,987,364**
Redevelopment Property	433	3,058,875	18,285,649	-	-	-	21,344,524	-	**21,344,524**
Total DCI		**3,365,035**	**19,884,762**	**135,000**	**17,301**	**2,929,791**	**26,331,889**	**-**	**26,331,889**
Total - Governmental Funds		**15,037,088**	**125,930,091**	**16,593,807**	**44,918,351**	**434,344,888**	**636,824,225**	**5,339,423**	**642,163,648**
Internal Service Funds									
Safety and Risk/Liability Insurance	226	-	-	-	47,511	-	47,511	-	**47,511**
Central Services	222	-	2,152,188	22,746	1,029,719	-	3,204,653	-	**3,204,653**
Total - Internal Service Funds		**-**	**2,152,188**	**22,746**	**1,077,230**	**-**	**3,252,164**	**-**	**3,252,164**
TOTAL - GOVERNMENTAL ACTIVITIES		**15,037,088**	**128,082,279**	**16,616,553**	**45,995,581**	**434,344,888**	**640,076,389**	**5,339,423**	**645,415,812**
Other Funds									
Emergency Medical Services	288	-	2,680,430	-	4,394,629	-	7,075,059	-	**7,075,059**
Consolidated Building Department	600-1306	-	-	-	136,451	-	136,451	-	**136,451**
Code Enforcement	600-1201	-	-	-	668,111	-	668,111	-	**668,111**
Animal Control	600-1207	27,400	2,002,705	-	180,500	-	2,210,605	-	**2,210,605**
Century Center & Island Park	670	713,434	25,048,080	2,131,870	4,567,695	-	32,461,079	-	**32,461,079**
Wastewater & Sewers	641	364,208	16,626,950	26,054,347	18,725,518	148,866,910	210,637,932	16,644,050	**227,281,982**
Water Works	620	376,951	31,102,474	-	6,138,505	50,854,616	88,472,547	-	**88,472,547**
Parking Garages	601	1,132,020	7,718,157	-	504,940	-	9,355,117	-	**9,355,117**
Solid Waste	610	-	-	-	6,365,700	-	6,365,700	-	**6,365,700**
Total - Other Funds		**2,614,013**	**85,178,796**	**28,186,216**	**41,682,050**	**199,721,526**	**357,382,600**	**16,644,050**	**374,026,650**
TOTAL - ALL FUNDS		**17,651,101**	**213,261,075**	**44,802,770**	**87,677,631**	**634,066,413**	**997,458,989**	**21,983,473**	**1,019,442,462**
Percent of Total Cost		**2.34%**	**19.61%**	**2.58%**	**6.99%**	**67.64%**	**99.17%**	**0.83%**	**100.00%**

Notes:
1. Buildings includes building improvements
2. Other Improvements are Land Improvements
3. Construction in Progress (CIP) is updated annually and has been updated for 2015.

City of South Bend, Indiana
Changes in Capital Assets
May 31, 2016

Function and Activity	Fund-Dept	Cost 1/1/2016	2016 Additions	2016 Transfers	2016 Disposals	Cost 5/31/2016	Acc Depr 1/1/2016	2016 Depreciation	2016 Transfers	2016 Disposals	Acc Depr 5/31/2016	NET BOOK VALUE 5/31/2016
GOVERNMENTAL ACTIVITIES												
General Government:												
Mayor	101-0101	31,180	-	-	-	**31,180**	(17,508)	-	-	-	**(17,508)**	**13,672**
City Clerk	101-0201	25,209	-	-	-	**25,209**	(20,327)	-	-	-	**(20,327)**	**4,882**
Administration/Finance	101-0401	413,718	-	-	-	**413,718**	(383,226)	-	-	-	**(383,226)**	**30,491**
Human Rights	101-1008	2,761	-	-	-	**2,761**	(2,650)	-	-	-	**(2,650)**	**112**
County-City Building	101	1,277,313	-	-	-	**1,277,313**	(806,034)	-	-	-	**(806,034)**	**471,279**
Information Technology	101/404	2,260,897	-	-	-	**2,260,897**	(1,864,163)	-	-	-	**(1,864,163)**	**396,735**
Total General Government		**4,011,078**	**-**	**-**	**-**	**4,011,078**	**(3,093,908)**	**-**	**-**	**-**	**(3,093,908)**	**917,170**
Public Safety:												
Police Communications	101-0802	675,619	-	-	-	**675,619**	(338,619)	-	-	-	**(338,619)**	**337,000**
Police	101-0801/404	26,998,812	21,500	(18,823)	-	**27,001,489**	(13,935,062)	-	18,823	-	**(13,916,239)**	**13,085,250**
Main Fire Station	101-0901	2,826,440	-	-	-	**2,826,440**	(1,756,280)	-	-	-	**(1,756,280)**	**1,070,159**
Fire Station 1	101-0901	11,310,522	152,919	-	-	**11,463,441**	(3,639,351)	-	-	-	**(3,639,351)**	**7,824,090**
Fire Station 2	101-0901	2,710,553	-	-	-	**2,710,553**	(567,188)	-	-	-	**(567,188)**	**2,143,365**
Fire Station 3	101-0901	1,872,575	-	-	-	**1,872,575**	(1,056,454)	-	-	-	**(1,056,454)**	**816,120**
Fire Station 4	101-0901	552,066	-	-	-	**552,066**	(477,008)	-	-	-	**(477,008)**	**75,058**
Fire Station 5	101-0901	1,870,905	-	-	-	**1,870,905**	(394,616)	-	-	-	**(394,616)**	**1,476,289**
Fire Station 6	101-0901	1,841,649	-	-	-	**1,841,649**	(1,692,850)	-	-	-	**(1,692,850)**	**148,799**
Fire Station 7	101-0901	639,002	-	-	-	**639,002**	(321,684)	-	-	-	**(321,684)**	**317,318**
Fire Station 8	101-0901	333,330	-	-	-	**333,330**	(250,250)	-	-	-	**(250,250)**	**83,081**
Fire Station 9	101-0901	301,734	-	-	-	**301,734**	(230,077)	-	-	-	**(230,077)**	**71,658**
Fire Station 10	101-0901	2,023,963	-	-	-	**2,023,963**	(704,944)	-	-	-	**(704,944)**	**1,319,019**
Fire Station 11	101-0901	587,075	-	-	-	**587,075**	(483,952)	-	-	-	**(483,952)**	**103,123**
Fire Training Center	101-0901	11,700	-	-	-	**11,700**	(11,700)	-	-	-	**(11,700)**	**-**
Total Public Safety		**54,555,946**	**174,419**	**(18,823)**	**-**	**54,711,542**	**(25,860,035)**	**-**	**18,823**	**-**	**(25,841,212)**	**28,870,330**
Highways and Streets:												
Engineering	101-0602	2,063,765	21,710	-	(5,940)	**2,079,535**	(660,739)	-	-	4,752	**(655,987)**	**1,423,548**
Traffic and Lighting	202-0607	1,501,356	200,310	-	(96,000)	**1,605,666**	(746,494)	-	-	96,000	**(650,494)**	**955,172**
Public Works Facility	202-0607	8,668,747	-	-	-	**8,668,747**	(2,563,077)	-	-	-	**(2,563,077)**	**6,105,670**
Infrastucture	202	434,575,453	-	-	-	**434,575,453**	(291,404,825)	-	-	-	**(291,404,825)**	**143,170,628**
Street Department	202-0607	7,022,137	187,765	-	-	**7,209,902**	(4,618,981)	-	-	-	**(4,618,981)**	**2,590,921**
Total Highways and Streets		**453,831,457**	**409,785**	**-**	**(101,940)**	**454,139,302**	**(299,994,116)**	**-**	**-**	**100,752**	**(299,893,364)**	**154,245,938**
Culture and Recreation:												
301 St. Louis	201	44,325	-	-	-	**44,325**	(11,892)	-	-	-	**(11,892)**	**32,433**
Bellville Park	201	2,423,895	-	-	-	**2,423,895**	(1,378,653)	-	-	-	**(1,378,653)**	**1,045,242**
Joseph M Boland Park	201	114,459	-	-	-	**114,459**	-	-	-	-	**-**	**114,459**
Booth Tarkington	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Brownfield	201	6,204	-	-	-	**6,204**	-	-	-	-	**-**	**6,204**
Coquillard	201	15,475	-	-	-	**15,475**	-	-	-	-	**-**	**15,475**
East Race	201	4,796,274	-	-	-	**4,796,274**	(4,310,248)	-	-	-	**(4,310,248)**	**486,026**
Elbel Golf Course	201	2,754,969	-	-	-	**2,754,969**	(994,369)	-	-	-	**(994,369)**	**1,760,599**
Erskine Golf Course	201	1,878,794	-	-	-	**1,878,794**	(975,769)	-	-	-	**(975,769)**	**903,025**
Erskine	201	147,920	-	-	-	**147,920**	(118,336)	-	-	-	**(118,336)**	**29,584**
Elder-Paris (SE Neighborhood)	201	1,606,090	-	-	-	**1,606,090**	(65,414)	-	-	-	**(65,414)**	**1,540,676**
Fish-Hydroelectric Generator	201	420,005	-	-	-	**420,005**	(73,047)	-	-	-	**(73,047)**	**346,959**
Fredrickson	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Freemont	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Howard Park Ice Rink	201	533,785	-	-	-	**533,785**	(474,455)	-	-	-	**(474,455)**	**59,330**
Howard	201	338,062	-	-	-	**338,062**	(102,196)	-	-	-	**(102,196)**	**235,867**
Studebaker	201	61,766	-	-	-	**61,766**	(11,966)	-	-	-	**(11,966)**	**49,800**
Keller	201	183,916	-	-	-	**183,916**	(95,350)	-	-	-	**(95,350)**	**88,566**
Kelly	201	89,623	-	-	-	**89,623**	-	-	-	-	**-**	**89,623**
Kennedy	201	1,153,202	-	-	-	**1,153,202**	(668,763)	-	-	-	**(668,763)**	**484,439**
King	201	530,409	-	-	-	**530,409**	(185,483)	-	-	-	**(185,483)**	**344,925**
LaSalle	201	867,543	-	-	-	**867,543**	(378,901)	-	-	-	**(378,901)**	**488,642**
LaSalle Memorial	201	6,500	-	-	-	**6,500**	-	-	-	-	**-**	**6,500**
Leeper	201	219,559	-	-	-	**219,559**	(11,423)	-	-	-	**(11,423)**	**208,136**
Leeper Park Tennis	201	503,282	-	-	-	**503,282**	(139,860)	-	-	-	**(139,860)**	**363,423**
Muessel	201	74,620	-	-	-	**74,620**	(10,233)	-	-	-	**(10,233)**	**64,386**
Northside Blvd	201	207,192	-	-	-	**207,192**	(147,073)	-	-	-	**(147,073)**	**60,119**
Nokomis Mini	201	20,220	-	-	-	**20,220**	-	-	-	-	**-**	**20,220**

City of South Bend, Indiana
Changes in Capital Assets
May 31, 2016

Function and Activity	Fund-Dept	Cost 1/1/2016	2016 Additions	2016 Transfers	2016 Disposals	Cost 5/31/2016	Acc Depr 1/1/2016	2016 Depreciation	2016 Transfers	2016 Disposals	Acc Depr 5/31/2016	NET BOOK VALUE 5/31/2016
Newman	201	100,000	-	-	-	**100,000**	(100,000)	-	-	-	**(100,000)**	**-**
OBrien	201	3,535,948	-	-	-	**3,535,948**	(1,406,030)	-	-	-	**(1,406,030)**	**2,129,918**
Parks Maintenance	201	6,685,385	-	(30,608)	-	**6,654,777**	(3,822,409)	-	255	-	**(3,822,153)**	**2,832,624**
Ponader	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
P F Boehm	201	223,398	-	-	-	**223,398**	(60,516)	-	-	-	**(60,516)**	**162,882**
Pinhook	201	378,117	-	-	-	**378,117**	-	-	-	-	**-**	**378,117**
Portage	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Potowatomi	201	7,901,175	-	-	-	**7,901,175**	(5,640,011)	-	-	-	**(5,640,011)**	**2,261,165**
Pulaski	201	33,496	-	-	-	**33,496**	-	-	-	-	**-**	**33,496**
Ravina	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Riverside Manor	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Plaza River Bank	201	97,242	-	-	-	**97,242**	(11,811)	-	-	-	**(11,811)**	**85,432**
Riverwalk extension	201	413,345	-	-	-	**413,345**	(165,337)	-	-	-	**(165,337)**	**248,008**
Rum Village Annex	201	44,000	-	-	-	**44,000**	-	-	-	-	**-**	**44,000**
Rum Village	201	131,560	-	-	-	**131,560**	(78,900)	-	-	-	**(78,900)**	**52,660**
Seitz	201	57,256	-	-	-	**57,256**	(3,991)	-	-	-	**(3,991)**	**53,265**
Shetterly	201	13,320	-	-	-	**13,320**	-	-	-	-	**-**	**13,320**
Sorin Mini	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Studebaker Golf Course	201	763,598	-	-	-	**763,598**	(440,540)	-	-	-	**(440,540)**	**323,058**
Veterans Memorial	201	286,528	-	-	-	**286,528**	(158,743)	-	-	-	**(158,743)**	**127,785**
Voorde	201	339,154	-	-	-	**339,154**	(36,356)	-	-	-	**(36,356)**	**302,798**
Walker	201	39,000	-	-	-	**39,000**	-	-	-	-	**-**	**39,000**
Westhaven	201	50,000	-	-	-	**50,000**	-	-	-	-	**-**	**50,000**
Wheelock	201	61,500	-	-	-	**61,500**	(9,200)	-	-	-	**(9,200)**	**52,300**
Woodlawn	201	13,381	-	-	-	**13,381**	-	-	-	-	**-**	**13,381**
Coveleski Stadium	201	15,860,961	-	-	-	**15,860,961**	(6,817,882)	-	-	-	**(6,817,882)**	**9,043,078**
Subtotal Parks & Recreation		**56,426,452**	**-**	**(30,608)**	**-**	**56,395,844**	**(28,905,157)**	**-**	**255**	**-**	**(28,904,902)**	**27,490,943**
Morris Performing Arts Center	101-0404	18,532,803	-	-	-	**18,532,803**	(7,750,451)	-	-	-	**(7,750,451)**	**10,782,352**
Palais Royale Ballroom	101-0405	8,559,055	-	-	-	**8,559,055**	(2,982,112)	-	-	-	**(2,982,112)**	**5,576,943**
Studebaker Museum	211	5,441,829	-	-	-	**5,441,829**	(1,285,332)	-	-	-	**(1,285,332)**	**4,156,497**
Studebaker Plaza	211	335,312	-	-	-	**335,312**	(33,531)	-	-	-	**(33,531)**	**301,780**
College Football Hall of Fame	677	8,365,572	-	-	-	**8,365,572**	(4,841,635)	-	-	-	**(4,841,635)**	**3,523,937**
Total Culture and Recreation		**97,661,022**	**-**	**(30,608)**	**-**	**97,630,415**	**(45,798,218)**	**-**	**255**	**-**	**(45,797,963)**	**51,832,452**
Dept. of Community Investment												
Economic Development	211	4,987,364	-	-	-	**4,987,364**	(1,159,094)	-	-	-	**(1,159,094)**	**3,828,271**
Redevelopment Property	433	21,414,242	-	-	(69,718)	**21,344,524**	(1,828,565)	-	-	-	**(1,828,565)**	**19,515,959**
Total DCI		**26,401,607**	**-**	**-**	**(69,718)**	**26,331,889**	**(2,987,659)**	**-**	**-**	**-**	**(2,987,659)**	**23,344,230**
Total - Governmental Funds		**636,461,110**	**584,204**	**(49,431)**	**(171,658)**	**636,824,225**	**(377,733,935)**	**-**	**19,078**	**100,752**	**(377,614,106)**	**259,210,120**
Internal Service Funds												
Safety & Risk/Liability Insurance	226	47,511	-	-	-	**47,511**	(31,980)	-	-	-	**(31,980)**	**15,531**
Central Services	222	3,185,830	-	18,823	-	**3,204,653**	(1,881,136)	-	(18,823)	-	**(1,899,959)**	**1,304,694**
Total - Internal Service Funds		**3,233,341**	**-**	**18,823**	**-**	**3,252,164**	**(1,913,116)**	**-**	**(18,823)**	**-**	**(1,931,939)**	**1,320,225**
Depreciable Government Activities		**639,694,451**	**584,204**	**(30,608)**	**(171,658)**	**640,076,390**	**(379,647,052)**	**-**	**255**	**100,752**	**(379,546,045)**	**260,530,345**
Add CIP (non-depreciable)		5,339,423	-		-	**5,339,423**	-	-	-	-	-	**5,339,423**
Total Governmental Activities		**645,033,874**	**584,204**	**(30,608)**	**(171,658)**	**645,415,813**	**(379,647,052)**	**-**	**255**	**100,752**	**(379,546,045)**	**265,869,768**
Proprietary Funds												
Emergency Medical Services	288	6,864,367	210,692	-	-	**7,075,059**	(1,638,542)	-	-	-	**(1,638,542)**	**5,436,517**
Consolidated Building Department	600-1306	136,451	-	-	-	**136,451**	(93,024)	-	-	-	**(93,024)**	**43,427**
Code Enforcement	600-1201	637,504	-	30,608	-	**668,111**	(519,576)	-	(255)	-	**(519,831)**	**148,280**
Animal Control	600-1207	2,210,605	-	-	-	**2,210,605**	(555,176)	-	-	-	**(555,176)**	**1,655,429**
Century Center & Island Park	670	32,461,079	-	-	-	**32,461,079**	(12,997,160)	-	-	-	**(12,997,160)**	**19,463,919**
Wastewater & Sewers	641	210,690,933	34,191	-	(87,192)	**210,637,932**	(79,921,569)	-	-	75,426	**(79,846,143)**	**130,791,789**
Water Works	620	88,472,547	-	-	-	**88,472,547**	(28,941,907)	-	-	-	**(28,941,907)**	**59,530,639**
Parking Garages	601	9,355,117	-	-	-	**9,355,117**	(4,697,107)	-	-	-	**(4,697,107)**	**4,658,010**
Solid Waste	610	5,043,558	1,804,101	-	(481,959)	**6,365,700**	(2,648,556)	-	-	361,469	**(2,287,087)**	**4,078,613**
Proprietary Funds (depreciable)		**355,872,159**	**2,048,984**	**30,608**	**(569,151)**	**357,382,600**	**(132,012,616)**	**-**	**(255)**	**436,895**	**(131,575,977)**	**225,806,623**
Add CIP (non-depreciable)		16,644,050	-		-	**16,644,050**	-	-	-	-	-	**16,644,050**

City of South Bend, Indiana
Changes in Capital Assets
May 31, 2016

Function and Activity	Fund-Dept	Cost 1/1/2016	2016 Additions	2016 Transfers	2016 Disposals	Cost 5/31/2016	Acc Depr 1/1/2016	2016 Depreciation	2016 Transfers	2016 Disposals	Acc Depr 5/31/2016	NET BOOK VALUE 5/31/2016
Total Proprietary Funds		372,516,209	2,048,984	30,608	(569,151)	374,026,650	(132,012,616)	-	(255)	436,895	(131,575,977)	242,450,673
Total - All Areas		1,017,550,083	2,633,188	-	(740,809)	1,019,442,462	(511,659,668)	-	0	537,646	(511,122,022)	508,320,441

Capital Asset Additions - 2016

Date	Department	Fund	Vendor	Description	Cost
2/3/2016	Engineering	101	JORDAN AUTOMOTIVE GROUP	2016 FORD C-MAX HYBRID	21,710
1/13/2016	Traffic and Lighting	202	JCL EQUIP CO INC	2015 ISUZU PAINT MACHINE TRUCK	200,310
1/19/2016	Solid Waste	610	PYRAMID EQUIPMENT INC	2016 FREIGHTLINER LIGHTNING LOADER	138,508
1/19/2016	Solid Waste	610	PYRAMID EQUIPMENT INC	COMPRESSED NATURAL GAS SYSTEM	45,936
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	2016 FREIGHTLINER 25YD CNG TRASH TRUCK	196,733
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	CNG FUEL SYSTEM	42,313
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	COMPLETE SCALE SYSTEM,VULCAN MODEL R206L	16,540
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	2016 FREIGHTLINER 25YD TRASH TRK WITH CNG	196,733
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	CNG FUEL SYSTEM	42,313
1/27/2016	Solid Waste	610	BEST EQUIPMENT CO INC	COMPLETE SCALE SYSTEM,VULCAN MODEL R206L	16,540
2/29/2016	Fire Station 1	101	GATES CHEVY WORLD INC	2016 CHEVY SUBURBAN LS	46,827
2/29/2016	Fire Station 1	101	BEST EQUIPMENT CO INC	CNG CONVERSION	9,500
5/9/2016	Solid Waste	610	CENTRAL INDIANA TRUCK EQU	2016 MACK TRASH TRK, CNG	369,495
5/9/2016	Solid Waste	610	CENTRAL INDIANA TRUCK EQU	2016 MACK TRASH TRK, CNG	369,495
5/9/2016	Solid Waste	610	CENTRAL INDIANA TRUCK EQU	2016 MACK TRASH TRUCK, CNG	369,495
4/28/2016	Street Department	202	HARDINGS INC	2016 HYUNDAI WHEEL LOADER	187,765
3/28/2016	Fire Station 1	101	GATES CHEVY WORLD INC	2016 CHEV TAHOE K1500	38,796
3/28/2016	Fire Station 1	101	GATES CHEVY WORLD INC	2016 CHEV TAHOE K1500	9,500
3/28/2016	Fire Station 1	101	GATES CHEVY WORLD INC	CNG CONVERSION KIT	38,796
3/23/2016	Police	101	GATES CHEVY WORLD INC	2009 NISSAN ARMADA	9,500
3/18/2016	Wastewater & Sewers	641	R&B CAR COMPANY INC	2016 KAWASAKI MULE	21,500
4/28/2016	Emergency Medical Services	288	FRAZIER MOTORSPORTS INC	2016 HORTON AMBULANCE	14,034
2/18/2016	Wastewater & Sewers	641	HORTON EMERGENCY VEHICLES	2016 SUPER Z RIDING MOWER	210,692
2/18/2016	Wastewater & Sewers	641	RIGGS MOWERS & MORE MISHA	KAWASAKI SUPER Z 72" MOWER	10,078
3/28/2016	Fire Station 1	101	GATES CHEVY WORLD INC	CNG CONVERSION KIT	0
					2,633,188

Capital Asset Transfers - 2016

Department		Fund						
From	**To**	**From**	**To**	**Vendor**	**Description**	**Cost**	**Accum Depr**	**Net Book Value**
MSFPOL	ES2	101	222	GATES CHEVY WORLD	2004 CHEV IMPALA (WAS 3145)	18,823	18,823	-
PMAINT	CC13S	201	600	GOSHEN FARM & LAWN CTR IN	2015 KUBOTA B2650HDS TRACTOR	15,304	128	15,176
PMAINT	CC13S	201	600	GOSHEN FARM & LAWN CTR IN	2015 KUBOTA B2650HDS TRACTOR	15,304	128	15,176
						49,431	19,078	30,353

Governmental Transfers In:	18,823	18,823
Business-Type Transfers In:	30,608	255
	49,431	19,078
Governmental Transfers Out:	(49,431)	(19,078)
Business-Type Transfers Out:	-	-
	(49,431)	(19,078)

Capital Asset Disposals - 2016

Date	Department	Fund	Vendor	Description	Cost	Accum Depr	Net Book Value
1/26/2016	Community Investment	210	Unknown	PART OF LOT W. OF INWOODS	21,450	0	21,450
1/1/2016	Streets & Lighting	202	JCL EQUIPMENT CO. INC.	2001 PAINT MACHINE, 4500	96,000	96,000	0
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY - GOLF COURSE	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY	99	0	99
1/12/2016	Community Investment	210	Unknown	6100 NIMTZ PRKWY	99	0	99
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
2/9/2016	Engineering	101	CELLULAR CONNECTION	MOTOROLA MZ600 XOOM TABLET	660	528	132
1/26/2016	Community Investment	210	Unknown	LAND - 228 SYCAMORE	46,585	0	46,585
1/12/2016	Wastewater	641	Unknown	2000 TANDEM AXLE DUMP TRUCK	63,659	63,659	0
1/12/2016	Wastewater	641	W A JONES	WA JONES/DUMP BODY & HOISTS	22,568	11,284	11,284
1/12/2016	Wastewater	641	CUMMINS NPOWER INC	CATALYST FOR DIESEL TRUCK	965	483	483
1/1/2016	Solid Waste	610	BEST EQUIPMENT CO INC	2009 FRTLNR/LEACH 2RIII REAR LD'G TRUCK	160,653	120,490	40,163
1/1/2016	Solid Waste	610	BEST EQUIPMENT CO INC	2009 FRTLNR/LEACH 2RIII REAR LD'G TRUCK	160,653	120,490	40,163
1/1/2016	Solid Waste	610	BEST EQUIPMENT CO INC	2009 FRTLNR/LEACH 2RIII REAR LD'G TRUCK	160,653	120,490	40,163
					740,809	537,646	203,162

Depreciation expense was charged to functions/programs of the primary government as follows:

		December 31, 2015	May 31, 2016
Governmental activities:			
General government		$ 474,718	$ -
Public safety		3,407,647	-
Highways, streets and other general infrastructure		12,174,472	-
Culture and recreation		3,006,462	-
Economic development		713,715	-
Internal Service funds		128,868	-
Total depreciation expense - governmental activities		$ 19,905,882	$ -
Business-type activities:	Fund		
Emergency Medical Service	288	$ 451,579	$ -
Water	620	1,967,340	-
Wastewater	641	6,450,920	-
Century Center	670	815,117	-
Building department & Code Enforcement	600-1306	153,457	-
Parking garage	601	216,068	-
Solid waste	610	466,163	-
Blackthorn golf course	619	-	-
Total depreciation expense - business-type activities		$ 10,520,644	$ -
Grand Total, Depreciation Expense		**$ 30,426,526**	**$ -**

Depreciation expense is calculated only once annually at the end of the year.

Capital Assets: Net Book Value by Fund

		Capital Assets Net Book Value		
		Non-depreciable	Depreciable	Total
Business-Type Activities				
288	Emergency Medical Service	-	5,436,517	5,436,517
600	Building Dept/Code Enforcement	27,400	1,819,737	1,847,137
601	Parking Garages	1,132,020	3,525,990	4,658,010
610	Solid Waste	-	4,078,613	4,078,613
620	Water works	376,951	59,153,688	59,530,639
641	Wastewater	17,008,258	130,427,581	147,435,839
670	Century Center	713,434	18,750,485	19,463,919
Total Business-Type Activities		19,258,063	223,192,611	242,450,674
Government-Type Activities				
Total		20,376,511	245,493,255	265,869,766
Grand Total		39,634,574	468,685,866	508,320,440

Non-depreciable assets include land and construction in progress.
This schedule will be updated throughout the year, but reported on an annual basis.

CITY OF SOUTH BEND

Assets acquired through capital leases still in effect are as follows:

	Governmental Activities	Business-Type Activities
Buildings	$ 1,324,615	$ -
Improvements other than buildings	1,458,939	-
Machinery and equipment	10,460,825	5,694,792
Totals	13,244,380	5,694,792
Accumulated depreciation	(6,106,067)	(1,453,639)
Totals	$ 7,138,313	$ 4,241,154

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows:

Primary Government	Balance, January 1	Increases	Decreases	Balance, May 31
Governmental Activities:				
Capital assets, non-depreciable				
Land	$ 15,106,806	-	$ (69,718)	$ 15,037,088
Construction in progress	5,339,423	-	-	5,339,423
Total capital assets, non-depreciable	20,446,229	-	(69,718)	20,376,511
Capital assets, depreciable				
Buildings	128,082,279	-	-	128,082,279
Improvements other than buildings	16,616,553	-	-	16,616,553
Machinery and equipment	45,543,924	603,027	(151,370)	45,995,581
Roads and other infrastructure	434,344,887	-	-	434,344,887
Totals	624,587,644	603,027	(151,370)	625,039,300
Less accumulated depreciation for:				
Buildings	47,274,258	-	-	47,274,258
Improvements other than buildings	9,242,881	-	-	9,242,881
Machinery and equipment	30,808,402	18,823	(119,830)	30,707,395
Roads and other infrastructure	292,321,510	-	-	292,321,510
Total Depreciation	379,647,052	18,823	(119,830)	379,546,045
Net capital assets, depreciable	244,940,592	584,204	(31,541)	245,493,255
Total governmental activities capital assets, net	$ 265,386,821	$ 584,204	$ (101,259)	$ 265,869,766
Business-type activities:				
Capital assets, non-depreciable				
Land	2,614,016	$ -	$ -	$ 2,614,016
Construction in progress	16,644,050	-	-	16,644,050
Total capital assets, non-depreciable	19,258,066	-	-	19,258,066
Capital assets, depreciable				
Buildings	85,178,794	-	-	85,178,794
Improvements other than buildings	28,186,217	-	-	28,186,217
Machinery and equipment	40,171,610	2,079,592	(569,151)	41,682,051
Roads and other infrastructure	199,721,525	-	-	199,721,525
Totals	353,258,146	2,079,592	(569,151)	354,768,586
Less accumulated depreciation for:				
Buildings	34,631,698	-	-	34,631,698
Improvements other than buildings	6,193,452	-	-	6,193,452
Machinery and equipment	22,524,631	255	(436,895)	22,087,991
Roads and other infrastructure	68,662,837	-	-	68,662,837
Total Depreciation	132,012,618	255	(436,895)	131,575,978
Net capital assets, depreciable	221,245,528	2,079,337	(132,256)	223,192,608
Total business-type activities capital assets, net	$ 240,503,594	$ 2,079,337	$ (132,256)	$ 242,450,674

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Governmental Funds**

	Balance, January 1	Increases	Decreases	Balance, May 31
Governmental Activities:				
Capital assets, non-depreciable				
Land	$ 15,106,806	$ -	$ (69,718)	$ 15,037,088
Construction in progress	5,339,423	-	-	5,339,423
Total capital assets, non-depreciable	20,446,229	-	(69,718)	20,376,511
Capital assets, depreciable				
Buildings	125,930,091	-	-	125,930,091
Improvements other than buildings	16,593,807	-	-	16,593,807
Machinery and equipment	44,485,517	584,204	(151,368)	44,918,353
Roads and other infrastructure	434,344,887	-	-	434,344,887
Totals	621,354,302	584,204	(151,368)	621,787,138
Less accumulated depreciation for:				
Buildings	46,123,700	-	-	46,123,700
Improvements other than buildings	9,237,825	-	-	9,237,825
Machinery and equipment	30,050,901	-	(119,830)	29,931,071
Roads and other infrastructure	292,321,511	-	-	292,321,511
Total Depreciation	377,733,936	-	(119,830)	377,614,106
Net capital assets, depreciable	243,620,366	584,204	(31,539)	244,173,032
Total business-type activities capital assets, net	$ 264,066,595	$ 584,204	$ (101,257)	$ 264,549,543
Less Construction in Progress:	(5,339,423)	-	-	(5,339,423)
Per Change in Capital Assets schedule	$ 258,727,172	$ 584,204	$ (101,257)	$ 259,210,120

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Central Services**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	-	-	-	-
Capital assets, depreciable				
Buildings	2,152,188	-	-	2,152,188
Improvements other than buildings	22,746	-	-	22,746
Machinery and equipment	1,010,896	18,823	-	1,029,719
Roads and other infrastructure	-	-	-	-
Totals	3,185,830	18,823	-	3,204,653
Less accumulated depreciation for:				
Buildings	1,150,558	-	-	1,150,558
Improvements other than buildings	5,057	-	-	5,057
Machinery and equipment	725,521	18,823	-	744,344
Roads and other infrastructure	-	-	-	-
Total Depreciation	1,881,136	18,823	-	1,899,959
Net capital assets, depreciable	1,304,694	-	-	1,304,694
Total business-type activities capital assets, net	$ 1,304,694	$ -	$ -	$ 1,304,694
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 1,304,694	$ -	$ -	$ 1,304,694

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Liability Insurance**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	-	-	-	-
Capital assets, depreciable				
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Machinery and equipment	47,511	-	-	47,511
Roads and other infrastructure	-	-	-	-
Totals	47,511	-	-	47,511
Less accumulated depreciation for:				
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Machinery and equipment	31,980	-	-	31,980
Roads and other infrastructure	-	-	-	-
Total Depreciation	31,980	-	-	31,980
Net capital assets, depreciable	15,531	-	-	15,531
Total business-type activities capital assets, net	$ 15,531	$ -	$ -	$ 15,531
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 15,531	$ -	$ -	$ 15,531

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Emergency Medical Services**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	-	-	-	-
Capital assets, depreciable				
Buildings	2,680,430	-	-	2,680,430
Improvements other than buildings	-	-	-	-
Machinery and equipment	4,183,937	210,692	-	4,394,629
Roads and other infrastructure	-	-	-	-
Totals	6,864,367	210,692	-	7,075,059
Less accumulated depreciation for:				
Buildings	128,437	-	-	128,437
Improvements other than buildings	-	-	-	-
Machinery and equipment	1,510,104	-	-	1,510,104
Roads and other infrastructure	-	-	-	-
Total Depreciation	1,638,542	-	-	1,638,542
Net capital assets, depreciable	5,225,825	210,692	-	5,436,517
Total business-type activities capital assets, net	$ 5,225,825	$ 210,692	$ -	$ 5,436,517
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 5,225,825	$ 210,692	$ -	$ 5,436,517

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Bldg Dept & Code Enforcement**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ 27,400	$ -	$ -	$ 27,400
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	27,400	-	-	27,400
Capital assets, depreciable				
Buildings	2,002,705	-	-	2,002,705
Improvements other than buildings	-	-	-	-
Machinery and equipment	954,455	30,608	-	985,063
Roads and other infrastructure	-	-	-	-
Totals	2,957,160	30,608	-	2,987,767
Less accumulated depreciation for:				
Buildings	378,076	-	-	378,076
Improvements other than buildings	-	-	-	-
Machinery and equipment	789,700	255	-	789,956
Roads and other infrastructure	-	-	-	-
Total Depreciation	1,167,776	255	-	1,168,031
Net capital assets, depreciable	1,789,384	30,353	-	1,819,736
Total business-type activities capital assets, net	$ 1,816,784	$ 30,353	$ -	$ 1,847,136
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 1,816,784	$ 30,353	$ -	$ 1,847,136

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Parking Garages**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ 1,132,020	$ -	$ -	$ 1,132,020
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	1,132,020	-	-	1,132,020
Capital assets, depreciable				
Buildings	7,718,156	-	-	7,718,156
Improvements other than buildings	-	-	-	-
Machinery and equipment	504,940	-	-	504,940
Roads and other infrastructure	-	-	-	-
Totals	8,223,096	-	-	8,223,096
Less accumulated depreciation for:				
Buildings	4,528,165	-	-	4,528,165
Improvements other than buildings	-	-	-	-
Machinery and equipment	168,942	-	-	168,942
Roads and other infrastructure	-	-	-	-
Total Depreciation	4,697,107	-	-	4,697,107
Net capital assets, depreciable	3,525,989	-	-	3,525,989
Total business-type activities capital assets, net	$ 4,658,009	$ -	$ -	$ 4,658,009
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 4,658,009	$ -	$ -	$ 4,658,009

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Solid Waste**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	-	-	-	-
Capital assets, depreciable				
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Machinery and equipment	5,043,558	1,804,101	(481,959)	6,365,700
Roads and other infrastructure	-	-	-	-
Totals	5,043,558	1,804,101	(481,959)	6,365,700
Less accumulated depreciation for:				
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Machinery and equipment	2,648,556	-	(361,469)	2,287,087
Roads and other infrastructure	-	-	-	-
Total Depreciation	2,648,556	-	(361,469)	2,287,087
Net capital assets, depreciable	2,395,002	1,804,101	(120,490)	4,078,613
Total business-type activities capital assets, net	$ 2,395,002	$ 1,804,101	$ (120,490)	$ 4,078,613
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 2,395,002	$ 1,804,101	$ (120,490)	$ 4,078,613

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Water Works**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ 376,951	$ -	$ -	$ 376,951
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	376,951	-	-	376,951
Capital assets, depreciable				
Buildings	31,102,473	-	-	31,102,473
Improvements other than buildings	-	-	-	-
Machinery and equipment	6,138,505	-	-	6,138,505
Roads and other infrastructure	50,854,616	-	-	50,854,616
Totals	88,095,594	-	-	88,095,594
Less accumulated depreciation for:				
Buildings	11,642,685	-	-	11,642,685
Improvements other than buildings	-	-	-	-
Machinery and equipment	2,858,581	-	-	2,858,581
Roads and other infrastructure	14,440,641	-	-	14,440,641
Total Depreciation	28,941,907	-	-	28,941,907
Net capital assets, depreciable	59,153,687	-	-	59,153,687
Total business-type activities capital assets, net	$ 59,530,638	$ -	$ -	$ 59,530,638
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 59,530,638	$ -	$ -	$ 59,530,638

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Wastewater**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ 364,208	$ -	$ -	$ 364,208
Construction in progress	16,644,050	-	-	16,644,050
Total capital assets, non-depreciable	17,008,258	-	-	17,008,258
Capital assets, depreciable				
Buildings	16,626,950	-	-	16,626,950
Improvements other than buildings	26,054,347	-	-	26,054,347
Machinery and equipment	18,778,519	34,191	(87,193)	18,725,517
Roads and other infrastructure	148,866,910	-	-	148,866,910
Totals	210,326,725	34,191	(87,193)	210,273,724
Less accumulated depreciation for:				
Buildings	6,778,243	-	-	6,778,243
Improvements other than buildings	5,552,819	-	-	5,552,819
Machinery and equipment	13,368,311	-	(75,426)	13,292,886
Roads and other infrastructure	54,222,195	-	-	54,222,195
Total Depreciation	79,921,568	-	(75,426)	79,846,143
Net capital assets, depreciable	130,405,157	34,191	(11,768)	130,427,581
Total business-type activities capital assets, net	$ 147,413,415	$ 34,191	$ (11,768)	$ 147,435,839
Less Construction in Progress:	(16,644,050)	-	-	(16,644,050)
Per Change in Capital Assets schedule	$ 130,769,365	$ 34,191	$ (11,768)	$ 130,791,789

CITY OF SOUTH BEND

Capital Asset activity for the period ended May 31, 2016 was as follows: **Century Center**

	Balance, January 1	Increases	Decreases	Balance, May 31
Business-type activities:				
Capital assets, non-depreciable				
Land	$ 713,434	$ -	$ -	$ 713,434
Construction in progress	-	-	-	-
Total capital assets, non-depreciable	713,434	-	-	713,434
Capital assets, depreciable				
Buildings	25,048,081	-	-	25,048,081
Improvements other than buildings	2,131,870	-	-	2,131,870
Machinery and equipment	4,567,695	-	-	4,567,695
Roads and other infrastructure	-	-	-	-
Totals	31,747,646	-	-	31,747,646
Less accumulated depreciation for:				
Buildings	11,176,091	-	-	11,176,091
Improvements other than buildings	640,634	-	-	640,634
Machinery and equipment	1,180,435	-	-	1,180,435
Roads and other infrastructure	-	-	-	-
Total Depreciation	12,997,160	-	-	12,997,160
Net capital assets, depreciable	18,750,486	-	-	18,750,486
Total business-type activities capital assets, net	$ 19,463,920	$ -	$ -	$ 19,463,920
Less Construction in Progress:	-	-	-	-
Per Change in Capital Assets schedule	$ 19,463,920	$ -	$ -	$ 19,463,920

City of South Bend
Net Investment in Capital Assets
May 31, 2016

	Governmental Activities	Business-Type Activities	Total	Proprietary Fund Statements							
				EMS	Bldg/Code	Garages	Solid Waste	Water Works	Wastewater	Century Center	Total
Capital Assets not subject to depreciation	20,376,511	19,258,066	39,634,577	-	27,400	1,132,020	-	376,951	17,008,258	713,434	19,258,063
Capital Assets subject to depreciation	245,493,256	223,192,608	468,685,865	5,436,517	1,819,736	3,525,989	4,078,613	59,153,687	130,427,582	18,750,486	223,192,610
Subtotal	**265,869,767**	**242,450,674**	**508,320,441**	**5,436,517**	**1,847,136**	**4,658,009**	**4,078,613**	**59,530,638**	**147,435,840**	**19,463,920**	**242,450,673**
Current liabilities, capital-related:											
Revenue Bonds Payable	8,827,695	8,090,000	16,917,695	220,000	-	-	-	1,165,000	6,705,000	-	8,090,000
Mortgage Bonds Payable	1,691,120	68,880	1,760,000	-	-	-	-	-	68,880	-	68,880
Notes & Loans Payable	161,786	345,456	507,242	-	-	-	-	187,424	158,032	-	345,456
Capital Leases Payable	2,603,227	1,700,861	4,304,088	152,603	31,351	-	481,356	480,471	532,495	22,585	1,700,861
Non-current liabilities, capital-related:											-
Revenue Bonds Payable	97,993,813	99,990,000	197,983,813	5,145,000	-	-	-	16,500,000	78,345,000	-	99,990,000
Mortgage Bonds Payable	11,301,135	338,865	11,640,000	-	-	-	-	-	338,865	-	338,865
Notes & Loans Payable	502,069	3,113,443	3,615,512	-	-	-	-	863,800	2,249,643	-	3,113,443
Capital Leases Payable	6,225,082	9,953,307	16,178,389	507,343	87,498	-	2,232,612	1,297,996	1,682,546	4,145,312	9,953,307
(Unspent bond proceeds)	(26,471,903)	(13,420,964)	(39,892,867)	-	-	-	-	-	(12,812,246)	(608,718)	(13,420,964)
Total Liabilities	102,834,024	110,179,848	213,013,872	6,024,946	118,849	-	2,713,968	20,494,691	77,268,215	3,559,179	110,179,848
Net Investment in Capital Assets	**163,035,743**	**132,270,826**	**295,306,569**	**(588,429)**	**1,728,287**	**4,658,009**	**1,364,645**	**39,035,947**	**70,167,624**	**15,904,741**	**132,270,825**

Assumptions

1. All bonds and loans payable are capital-related
2. Smart Streets and Parks bonds totaling $30 million is "unspent" since none of its CIP is reported yet
3. Capital-related liabilities are principal only
4. Current liabilities are those payable in 2016