

Annual Financial Report



Indiana State Board of Accounts

2017

MISHAWAKA CIVIL CITY

St. Joseph County

Not Submitted

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the *Gateway Annual Financial Report (AFR)* will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.

Mishawaka Civil City, St. Joseph County, Indiana
Annual Financial Report - 2017
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
Governmental Activities	101	General	\$4,730,383.70	\$32,483,065.80	\$30,821,252.94	\$6,392,196.56
	201	Motor Vehicle Highway	\$1,143,739.22	\$3,164,942.00	\$3,102,860.65	\$1,205,820.57
	202	Local Road And Street	\$117,910.89	\$577,745.67	\$423,576.16	\$272,080.40
	204	Parks And Recreation	\$609,417.14	\$3,294,362.67	\$2,484,957.66	\$1,418,822.15
	210	Law Enforcement Continuing Ed	\$109,063.41	\$67,666.00	\$47,134.66	\$129,594.75
	211	Public Safety	\$1,737,250.10	\$2,574,121.04	\$2,253,607.95	\$2,057,763.19
	212	Self-Insurance	\$747,746.75	\$13,250,284.79	\$13,584,394.27	\$413,637.27
	214	Park Nonreverting Operating	\$564,648.41	\$184,167.89	\$228,645.47	\$520,170.83
	216	Park Donation	\$59,337.41	\$56,236.03	\$24,491.11	\$91,082.33
	220	Sidewalk And Curb Repair	\$0.00	\$3,266.20	\$0.00	\$3,266.20
	243	State Grant	\$70,146.54	\$0.00	\$70,146.54	\$0.00
	244	Local Road & Bridge Matching Grant	\$0.00	\$1,535,000.00	\$1,462,341.83	\$72,658.17
	245	Rainy Day	\$896,736.29	\$0.00	\$310,396.31	\$586,339.98
	257	LOIT Special Distribution	\$1,399,547.21	\$0.00	\$1,098,797.21	\$300,750.00
	270	Criminal Justice-State	\$63,931.43	\$215,574.80	\$196,923.23	\$82,583.00
	271	Police Arson/Drug Investigation	\$3,741.57	\$4,100.71	\$6,642.70	\$1,199.58
	272	Bicentennial Gift	\$1,331.79	\$7.94	\$0.00	\$1,339.73
	276	Mishawaka Gift	\$301,861.84	\$80,669.93	\$27,758.74	\$354,773.03
	277	NSP(3)	\$52,705.99	\$0.00	\$0.00	\$52,705.99
	282	Community Development	\$4,318.60	\$472,368.65	\$428,056.10	\$48,631.15
	287	Industrial Development	\$58,157.66	\$0.00	\$0.00	\$58,157.66
	288	Property Rehab Revolving	\$140,748.17	\$8,439.32	\$8,501.32	\$140,686.17
	291	Consolidated TIF Area	\$9,897,457.60	\$18,918,128.52	\$12,370,255.13	\$16,445,330.99
	292	Off Street Parking	\$7,019.00	\$5,327.00	\$1,798.00	\$10,548.00
	299	Mill at Ironworks Debt Reserve	\$0.00	\$1,099,868.61	\$0.00	\$1,099,868.61
	300	Mill at Ironworks Cost of Issuance	\$0.00	\$276,577.33	\$251,000.00	\$25,577.33
	313	Consolidated TIF Bond & Interest	\$0.00	\$115,005.22	\$48,750.00	\$66,255.22
	401	Cumulative Capl Imprv Cigarette Tax	\$1,619,883.82	\$117,344.50	\$0.00	\$1,737,228.32
	403	Local Major Moves	\$988,638.73	\$30,428.67	\$198,036.22	\$821,031.18
	406	Mill at Ironworks Construction	\$0.00	\$9,525,023.20	\$1,722,480.68	\$7,802,542.52
	417	Cumulative Capital Development	\$252,498.22	\$589,250.59	\$486,562.07	\$355,186.74

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
Governmental Activities	429	Cumulative Fire	\$45,442.20	\$0.00	\$45,442.20	\$0.00
	430	Cedit Capital Projects	\$4,711,805.51	\$3,525,897.08	\$3,759,826.40	\$4,477,876.19
	432	Cumulative Sewer	\$2,389,553.68	\$580,502.44	\$441,374.38	\$2,528,681.74
	702	Fire Pension	\$953,399.29	\$2,059,662.15	\$2,057,146.72	\$955,914.72
	703	Police Pension	\$756,901.23	\$1,359,985.01	\$1,353,294.54	\$763,591.70
	704	Utilities Pension	\$18,549,308.49	\$3,810,743.69	\$1,107,346.93	\$21,252,705.25
	998	Mishawaka Building Corporation	\$0.00	\$321,498.92	\$321,498.92	\$0.00
	999	Mishawaka Bond Bank	\$2,742,917.94	\$489,473.17	\$826,852.00	\$2,405,539.11
		SubTotal	\$55,727,549.83	\$100,796,735.54	\$81,572,149.04	\$74,952,136.33
ELECTRIC	610	Electric Utility-Operating	\$1,520,965.72	\$71,533,476.36	\$66,871,569.31	\$6,182,872.77
	612	Electric Utility-Deprec/Improve	\$0.00	\$2,570,289.02	\$2,562,076.67	\$8,212.35
	613	Electric Utility-Customer Deposit	\$2,813,462.88	\$585,961.10	\$600,105.21	\$2,799,318.77
	614	Electric Utility-Other #1	\$754,000.00	\$999,999.96	\$999,999.96	\$754,000.00
		SubTotal	\$5,088,428.60	\$75,689,726.44	\$71,033,751.15	\$9,744,403.89
TRASH	620	Trash Collection	\$973,936.58	\$2,443,306.88	\$2,481,248.97	\$935,994.49
		SubTotal	\$973,936.58	\$2,443,306.88	\$2,481,248.97	\$935,994.49
WASTEWATER	605	Wastewater Utility-Customer Deposit	\$4,336.33	\$350.00	\$0.00	\$4,686.33
	606	Wastewater Utility-Operating	\$2,745,169.93	\$17,291,740.83	\$17,966,057.99	\$2,070,852.77
	607	Wastewater Util-Bond And Interest	\$2,543,641.72	\$10,467,538.47	\$10,984,134.72	\$2,027,045.47
	608	Wastewater Utility-Improvement	\$7,684,774.97	\$3,581,901.81	\$8,613,020.68	\$2,653,656.10
	609	Wastewater Utility-Other #2	\$75,036.86	\$232,972.65	\$307,759.51	\$250.00
	616	Wastewater Utility - Other #3	\$0.00	\$13,004,237.96	\$0.00	\$13,004,237.96
	617	Wastewater Utility-Other #1	\$3,576,565.17	\$45,796.89	\$0.00	\$3,622,362.06
		SubTotal	\$16,629,524.98	\$44,624,538.61	\$37,870,972.90	\$23,383,090.69
WATER	601	Water Utility-Operating	\$3,713,164.33	\$11,634,364.27	\$13,229,723.66	\$2,117,804.94
	602	Water Utility-Bond And Interest	\$1,873,131.50	\$1,971,772.39	\$2,013,183.00	\$1,831,720.89
	603	Water Utility-Improvement	\$0.00	\$2,327,507.59	\$2,327,507.59	\$0.00
	604	Water Utility-Customer Deposit	\$598,672.87	\$121,788.99	\$105,443.49	\$615,018.37
	618	Water Utility-Other #1	\$1,776,896.08	\$142,262.78	\$0.00	\$1,919,158.86
		SubTotal	\$7,961,864.78	\$16,197,696.02	\$17,675,857.74	\$6,483,703.06
		GRAND TOTAL	\$86,381,304.77	\$239,752,003.49	\$210,633,979.80	\$115,499,328.46

**Mishawaka Civil City, St. Joseph County, Indiana
Detailed Receipts - 2017**

Governmental Activities	General	General Property Taxes	\$18,776,254.83
		County Option Income Tax (COIT)	\$3,500,514.96
		Food and Beverage Tax	\$40,194.00
		Casino/Riverboat Distribution	\$285,841.02
		Cigarette Tax Distribution	\$32,003.05
		Vehicle/Aircraft Excise Tax Distribution	\$1,304,205.12
		Commercial Vehicle Excise Tax Distribution (CVET)	\$67,523.52
		ABC Gallonage Tax Distribution	\$107,229.57
		State, Federal, and Local Payments in Lieu of Taxes	\$3,136,747.05
		Federal and State Grants and Distributions - Public Safety	\$80,662.54
		Total Taxes and Intergovernmental	\$27,331,175.66

		Food and Amusement Licenses and Permits	\$6,915.00
		Planning, Zoning, and Building Permits and Fees	\$542,429.41
		Street and Curb Cuts Permits	\$20,986.95
		Dog Licenses	\$645.00
		Cable TV Licenses	\$250,381.77
		Other Licenses and Permits/321.11, 18-26 - Other Licenses and Permits	\$5,330.00
		Other Licenses and Permits/364.02 - Trash Franchise Fee	\$88,561.70
		Other Licenses and Permits/364.04 - Video Franchise Fee	\$65,554.21
		Total Licenses and Permits	\$980,804.04

		Emergency Medical Services Fees	\$1,567,388.68
		Document and Copy Fees	\$195.32
		Police Protection Contracts and Service Fees	\$6,954.00
		Other Charges for Services, Sales, and Fees/342.04 - Alarm Charges	\$2,225.00
		Other Charges for Services, Sales, and Fees/342.07 - Exam Fees	\$3,775.00
		Total Charges for Services	\$1,580,538.00

		Other Fines and Forfeitures/351.01-351.03 - Ordinance Violations	\$21,427.84
		Other Fines and Forfeitures/368.01 - Evidence Money	\$17,818.30
		Total Fines, Forfeitures, and Fees	\$39,246.14

	Earnings on Investments and Deposits	\$258,628.46
	Sale of Capital Assets	\$500.99
	Refunds and Reimbursements	\$1,289,488.74
	Transfers In - Transferred from Another Fund	\$999,999.96
	Other Receipts/399.00 - Miscellaneous	\$2,683.81
	Total Other Receipts	\$2,551,301.96
	Total General	\$32,483,065.80
Motor Vehicle Highway	General Property Taxes	\$343,405.88
	Local Road and Street Distribution	\$1,827,185.38
	Vehicle/Aircraft Excise Tax Distribution	\$23,853.10
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,234.96
	Wheel Tax/Surtax Distribution	\$957,801.02
	Total Taxes and Intergovernmental	\$3,153,480.34
	Refunds and Reimbursements	\$8,796.00
	Other Receipts/399.00 - Miscellaneous	\$2,665.66
	Total Other Receipts	\$11,461.66
	Total Motor Vehicle Highway	\$3,164,942.00
Local Road And Street	Local Road and Street Distribution	\$577,745.67
	Total Taxes and Intergovernmental	\$577,745.67
	Total Local Road And Street	\$577,745.67
Parks And Recreation	General Property Taxes	\$2,596,511.12
	Vehicle/Aircraft Excise Tax Distribution	\$180,354.56
	Commercial Vehicle Excise Tax Distribution (CVET)	\$9,337.62
	Total Taxes and Intergovernmental	\$2,786,203.30
	Park and Recreation Receipts	\$350,134.20
	Rental of Property	\$129,293.76
	Other Charges for Services, Sales, and Fees/347.13 - 14 - Concessions	\$25,053.75
	Total Charges for Services	\$504,481.71
	Refunds and Reimbursements	\$192.65
	Other Receipts/399.00 - Miscellaneous	\$3,485.01
	Total Other Receipts	\$3,677.66
	Total Parks And Recreation	\$3,294,362.67

Law Enforcement Continuing Ed	Gun Permits	\$21,380.00
	Other Licenses and Permits/342.01 - Accident Report Copies	\$29,867.00
	Other Licenses and Permits/342.08 - Motor Checks	\$5,995.00
Total Licenses and Permits		\$57,242.00
	Court Costs and Fees	\$4,314.52
Total Fines, Forfeitures, and Fees		\$4,314.52
	Refunds and Reimbursements	\$6,109.48
Total Other Receipts		\$6,109.48
Total Law Enforcement Continuing Ed		\$67,666.00
Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$2,549,672.04
	Federal and State Grants and Distributions - Public Safety	\$18,649.00
Total Taxes and Intergovernmental		\$2,568,321.04
	Refunds and Reimbursements	\$5,800.00
Total Other Receipts		\$5,800.00
Total Public Safety		\$2,574,121.04
Self-Insurance	Refunds and Reimbursements	\$13,248,130.10
	Other Receipts/399.00 - Miscellaneous	\$47.04
	Other Receipts/399.05 - Settlement	\$2,107.65
Total Other Receipts		\$13,250,284.79
Total Self-Insurance		\$13,250,284.79
Park Nonreverting Operating	Federal and State Grants and Distributions - Culture and Recreation	\$2,000.00
Total Taxes and Intergovernmental		\$2,000.00
	Park and Recreation Receipts	\$115,347.20
	Rental of Property	\$66,820.69
Total Charges for Services		\$182,167.89
Total Park Nonreverting Operating		\$184,167.89
Park Donation	Donations, Gifts, and Bequests	\$56,236.03
Total Other Receipts		\$56,236.03
Total Park Donation		\$56,236.03
Sidewalk And Curb Repair	Refunds and Reimbursements	\$3,266.20
Total Other Receipts		\$3,266.20
Total Sidewalk And Curb Repair		\$3,266.20

Local Road & Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$767,500.00
Total Taxes and Intergovernmental		\$767,500.00
	Transfers In - Transferred from Another Fund	\$767,500.00
Total Other Receipts		\$767,500.00
Total Local Road & Bridge Matching Grant		\$1,535,000.00
Criminal Justice-State	Federal and State Grants and Distributions - Public Safety	\$215,574.80
Total Taxes and Intergovernmental		\$215,574.80
Total Criminal Justice-State		\$215,574.80
Police Arson/Drug Investigation	Other Taxes/338.00 - Shared Conviction Proceeds	\$4,100.71
Total Taxes and Intergovernmental		\$4,100.71
Total Police Arson/Drug Investigation		\$4,100.71
Bicentennial Gift	Earnings on Investments and Deposits	\$7.94
Total Other Receipts		\$7.94
Total Bicentennial Gift		\$7.94
Mishawaka Gift	Donations, Gifts, and Bequests	\$80,669.93
Total Other Receipts		\$80,669.93
Total Mishawaka Gift		\$80,669.93
Community Development	Federal and State Grants and Distributions - Economic Development	\$339,034.05
Total Taxes and Intergovernmental		\$339,034.05
	Other Fines and Forfeitures/367.02 - Loan Proceeds	\$133,033.02
Total Fines, Forfeitures, and Fees		\$133,033.02
	Refunds and Reimbursements	\$301.58
Total Other Receipts		\$301.58
Total Community Development		\$472,368.65
Property Rehab Revolving	Other Receipts/367.02 - Loan Payments	\$8,439.32
Total Other Receipts		\$8,439.32
Total Property Rehab Revolving		\$8,439.32

Consolidated TIF Area	General Property Taxes	\$18,152,609.48
Total Taxes and Intergovernmental		\$18,152,609.48
	Earnings on Investments and Deposits	\$165,339.04
	Refunds and Reimbursements	\$100,000.00
	Other Receipts/399.00 - Loan Payments	\$500,000.00
	Other Receipts/399.00 - Miscellaneous	\$180.00
Total Other Receipts		\$765,519.04
Total Consolidated TIF Area		\$18,918,128.52
Off Street Parking	Parking Receipts	\$5,327.00
Total Charges for Services		\$5,327.00
Total Off Street Parking		\$5,327.00
Mill at Ironworks Debt Reserve	Earnings on Investments and Deposits	\$1,368.61
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$1,098,500.00
Total Other Receipts		\$1,099,868.61
Total Mill at Ironworks Debt Reserve		\$1,099,868.61
Mill at Ironworks Cost of Issuance	Earnings on Investments and Deposits	\$31.83
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$276,545.50
Total Other Receipts		\$276,577.33
Total Mill at Ironworks Cost of Issuance		\$276,577.33
Consolidated TIF Bond & Interest	Transfers In - Transferred from Another Fund	\$115,005.22
Total Other Receipts		\$115,005.22
Total Consolidated TIF Bond & Interest		\$115,005.22
Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$117,344.50
Total Taxes and Intergovernmental		\$117,344.50
Total Cumulative Capl Imprv Cigarette Tax		\$117,344.50
Local Major Moves	Earnings on Investments and Deposits	\$5,103.69
	Refunds and Reimbursements	\$25,324.98
Total Other Receipts		\$30,428.67
Total Local Major Moves		\$30,428.67
Mill at Ironworks Construction	Earnings on Investments and Deposits	\$10,023.20
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$9,515,000.00
Total Other Receipts		\$9,525,023.20
Total Mill at Ironworks Construction		\$9,525,023.20

Cumulative Capital Development	General Property Taxes	\$548,542.74
	Vehicle/Aircraft Excise Tax Distribution	\$38,101.97
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,972.68
Total Taxes and Intergovernmental		\$588,617.39
	Refunds and Reimbursements	\$633.20
Total Other Receipts		\$633.20
Total Cumulative Capital Development		\$589,250.59
Credit Capital Projects	County Economic Development Income Tax (CEDIT)	\$3,499,673.88
Total Taxes and Intergovernmental		\$3,499,673.88
	Refunds and Reimbursements	\$26,223.20
Total Other Receipts		\$26,223.20
Total Credit Capital Projects		\$3,525,897.08
Cumulative Sewer	General Property Taxes	\$392,140.06
	Vehicle/Aircraft Excise Tax Distribution	\$27,238.19
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,410.22
Total Taxes and Intergovernmental		\$420,788.47
	Street and Curb Cuts Permits	\$148,219.10
Total Licenses and Permits		\$148,219.10
	Refunds and Reimbursements	\$11,494.87
Total Other Receipts		\$11,494.87
Total Cumulative Sewer		\$580,502.44
Fire Pension	Cigarette Tax Distribution	\$2,059,662.15
Total Taxes and Intergovernmental		\$2,059,662.15
Total Fire Pension		\$2,059,662.15
Police Pension	Cigarette Tax Distribution	\$1,359,985.01
Total Taxes and Intergovernmental		\$1,359,985.01
Total Police Pension		\$1,359,985.01
Utilities Pension	Earnings on Investments and Deposits	\$2,716,389.24
	Benefit Plan Contributions	\$1,094,354.45
Total Other Receipts		\$3,810,743.69
Total Utilities Pension		\$3,810,743.69
Mishawaka Building Corporation	Other Receipts/399.00 - Miscellaneous	\$321,498.92
Total Other Receipts		\$321,498.92
Total Mishawaka Building Corporation		\$321,498.92

Governmental Activities	Mishawaka Bond Bank	Earnings on Investments and Deposits	\$34,261.82
		Interfund Loans - Repayment from Another Fund	\$455,211.35
		Total Other Receipts	\$489,473.17
		Total Mishawaka Bond Bank	\$489,473.17
Total Governmental Activities			\$100,796,735.54
ELECTRIC	Electric Utility-Operating	Earnings on Investments and Deposits	\$36,575.62
		Refunds and Reimbursements	\$134,580.04
		Other Receipts/399.10 - Daily Receipts	\$71,362,320.70
		Total Other Receipts	\$71,533,476.36
		Total Electric Utility-Operating	\$71,533,476.36
	Electric Utility-Deprec/Improve	Transfers In - Transferred from Another Fund	\$2,526,484.66
		Other Receipts/384.10 - Other Revenue	\$43,804.36
		Total Other Receipts	\$2,570,289.02
		Total Electric Utility-Deprec/Improve	\$2,570,289.02
	Electric Utility-Customer Deposit	Other Receipts/399.11 - Meter Deposits	\$585,961.10
		Total Other Receipts	\$585,961.10
		Total Electric Utility-Customer Deposit	\$585,961.10
	Electric Utility-Other #1	Transfers In - Transferred from Another Fund	\$999,999.96
		Total Other Receipts	\$999,999.96
		Total Electric Utility-Other #1	\$999,999.96
Total ELECTRIC			\$75,689,726.44
TRASH	Trash Collection	Other Receipts/399.07 - Trash Collection	\$2,443,306.88
		Total Other Receipts	\$2,443,306.88
		Total Trash Collection	\$2,443,306.88
Total TRASH			\$2,443,306.88

WASTEWATER

Wastewater Utility-Customer Deposit	Other Receipts/399.10 - Other Receipts	\$350.00
Total Other Receipts		\$350.00
Total Wastewater Utility-Customer Deposit		\$350.00
Wastewater Utility-Operating	Earnings on Investments and Deposits	\$46,967.95
	Other Receipts/399.10 - Daily Receipts	\$17,244,772.88
Total Other Receipts		\$17,291,740.83
Total Wastewater Utility-Operating		\$17,291,740.83
Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$11,718.90
	Transfers In - Transferred from Another Fund	\$10,303,869.00
	Other Receipts/393.05 - Bond Issue Proceeds	\$151,950.57
Total Other Receipts		\$10,467,538.47
Total Wastewater Util-Bond And Interest		\$10,467,538.47
Wastewater Utility-Improvement	Other Charges for Services, Sales, and Fees/381.71 - Engineering Receipts	\$122,097.24
Total Charges for Services		\$122,097.24
	Earnings on Investments and Deposits	\$76,415.76
	Transfers In - Transferred from Another Fund	\$3,360,000.00
	Other Receipts/381.11 - Misc Income-non operating	\$1,735.25
	Other Receipts/399.10 - Other Receipts	\$21,653.56
Total Other Receipts		\$3,459,804.57
Total Wastewater Utility-Improvement		\$3,581,901.81
Wastewater Utility-Other #2	Transfers In - Transferred from Another Fund	\$467.30
	Other Receipts/399.10 - Daily Receipts	\$232,505.35
Total Other Receipts		\$232,972.65
Total Wastewater Utility-Other #2		\$232,972.65
Wastewater Utility - Other #3	Other Receipts/393.05 - Bond Issue Proceeds	\$13,004,237.96
Total Other Receipts		\$13,004,237.96
Total Wastewater Utility - Other #3		\$13,004,237.96
Wastewater Utility-Other #1	Earnings on Investments and Deposits	\$38,991.89

WASTEWATER	Wastewater Utility-Other #1	Transfers In - Transferred from Another Fund	\$6,805.00
	Total Other Receipts		\$45,796.89
	Total Wastewater Utility-Other #1		\$45,796.89
Total WASTEWATER			\$44,624,538.61
WATER	Water Utility-Operating	Earnings on Investments and Deposits	\$62,403.17
		Other Receipts/399.10 - Other Receipts	\$11,571,961.10
	Total Other Receipts		\$11,634,364.27
	Total Water Utility-Operating		\$11,634,364.27
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$37,689.43
		Transfers In - Transferred from Another Fund	\$1,934,082.96
	Total Other Receipts		\$1,971,772.39
	Total Water Utility-Bond And Interest		\$1,971,772.39
	Water Utility-Improvement	Transfers In - Transferred from Another Fund	\$2,327,507.59
	Total Other Receipts		\$2,327,507.59
	Total Water Utility-Improvement		\$2,327,507.59
	Water Utility-Customer Deposit	Other Receipts/399.11 - Meter Deposits	\$121,788.99
	Total Other Receipts		\$121,788.99
	Total Water Utility-Customer Deposit		\$121,788.99
	Water Utility-Other #1	Earnings on Investments and Deposits	\$12,182.78
		Transfers In - Transferred from Another Fund	\$130,080.00
	Total Other Receipts		\$142,262.78
	Total Water Utility-Other #1		\$142,262.78
Total WATER			\$16,197,696.02

**Mishawaka Civil City, St. Joseph County, Indiana
Disbursements by Fund - 2017**

Governmental Activities	General	Salaries and Wages	\$17,386,650.18
		Employee Benefits	\$9,259,992.17
		Total Personal Services	\$26,646,642.35
<hr style="border-top: 1px dashed #000;"/>			
		Office Supplies	\$21,109.30
		Operating Supplies	\$1,049,464.24
		Other Supplies	\$8,249.53
		Total Supplies	\$1,078,823.07
<hr style="border-top: 1px dashed #000;"/>			
		Professional Services	\$428,240.66
		Communication and Transportation	\$115,792.79
		Printing and Advertising	\$12,530.55
		Insurance	\$803,144.98
		Utility Services	\$819,692.23
		Repairs and Maintenance	\$335,548.30
		Rentals	\$2,567.00
		Other Services and Charges	\$70,277.11
		Total Services and Charges	\$2,587,793.62
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		Machinery, Equipment, and Vehicles	\$443,159.81
		Total Capital Outlays	\$443,159.81
<hr style="border-top: 1px dashed #000;"/>			
		Other Disbursements	\$64,834.09
		Total Other Disbursements	\$64,834.09
<hr style="border-top: 1px dashed #000;"/>			
		Total General	\$30,821,252.94
<hr style="border-top: 1px dashed #000;"/>			
	Motor Vehicle Highway	Salaries and Wages	\$1,487,336.86
		Employee Benefits	\$814,287.59
		Total Personal Services	\$2,301,624.45
<hr style="border-top: 1px dashed #000;"/>			
		Office Supplies	\$530.01
		Operating Supplies	\$71,784.23
		Repair and Maintenance Supplies	\$171,677.95

Governmental Activities	Motor Vehicle Highway	Other Supplies	\$27,053.46
		Total Supplies	\$271,045.65
		Professional Services	\$824.00
		Communication and Transportation	\$11,440.12
		Printing and Advertising	\$228.81
		Insurance	\$144,628.59
		Utility Services	\$198,005.53
		Repairs and Maintenance	\$165,200.63
		Rentals	\$8,182.73
		Other Services and Charges	\$1,680.14
		Total Services and Charges	\$530,190.55
	Total Motor Vehicle Highway		\$3,102,860.65
Local Road And Street	Infrastructure		\$423,576.16
	Total Capital Outlays		\$423,576.16
	Total Local Road And Street		\$423,576.16
Parks And Recreation	Salaries and Wages		\$1,325,104.27
	Employee Benefits		\$574,994.04
	Total Personal Services		\$1,900,098.31
	Office Supplies		\$4,455.84
	Operating Supplies		\$26,040.14
	Other Supplies		\$186,656.26
	Total Supplies		\$217,152.24
	Professional Services		\$4,074.05
	Communication and Transportation		\$6,706.07
	Printing and Advertising		\$6,814.14
	Insurance		\$120,092.50
	Utility Services		\$60,858.55
	Repairs and Maintenance		\$99,945.70
	Rentals		\$4,542.18

Governmental Activities	Parks And Recreation	Other Services and Charges	\$59,017.72
		Total Services and Charges	\$362,050.91
		Other Disbursements	\$5,656.20
		Total Other Disbursements	\$5,656.20
		Total Parks And Recreation	\$2,484,957.66
Law Enforcement Continuing Ed		Operating Supplies	\$17,096.50
		Total Supplies	\$17,096.50
		Communication and Transportation	\$11,926.14
		Total Services and Charges	\$11,926.14
		Machinery, Equipment, and Vehicles	\$18,112.02
		Total Capital Outlays	\$18,112.02
		Total Law Enforcement Continuing Ed	\$47,134.66
Public Safety		Other Supplies	\$57,944.89
		Total Supplies	\$57,944.89
		Professional Services	\$368,867.26
		Communication and Transportation	\$23,463.36
		Repairs and Maintenance	\$389,416.37
		Other Services and Charges	\$500,000.00
		Total Services and Charges	\$1,281,746.99
		Improvements Other Than Buildings	\$6,644.23
		Machinery, Equipment, and Vehicles	\$500,810.49
		Total Capital Outlays	\$507,454.72
		Interfund Loan - Loaned To Another Fund	\$406,461.35
		Total Other Disbursements	\$406,461.35
		Total Public Safety	\$2,253,607.95

Governmental Activities	Self-Insurance	Insurance	\$13,584,394.27
		Total Services and Charges	\$13,584,394.27
	Total Self-Insurance		\$13,584,394.27
Park Nonreverting Operating	Salaries and Wages		\$10,000.00
	Total Personal Services		\$10,000.00
	Other Supplies		\$50,635.51
	Total Supplies		\$50,635.51
	Professional Services		\$22,759.58
	Repairs and Maintenance		\$15,924.32
	Total Services and Charges		\$38,683.90
	Improvements Other Than Buildings		\$10,000.00
	Machinery, Equipment, and Vehicles		\$102,058.28
	Other Capital Outlays		\$15,453.48
	Total Capital Outlays		\$127,511.76
	Other Disbursements		\$1,814.30
	Total Other Disbursements		\$1,814.30
	Total Park Nonreverting Operating		\$228,645.47
Park Donation	Other Disbursements		\$24,491.11
	Total Other Disbursements		\$24,491.11
	Total Park Donation		\$24,491.11
State Grant	Infrastructure		\$70,146.54
	Total Capital Outlays		\$70,146.54
	Total State Grant		\$70,146.54

Governmental Activities	Local Road & Bridge Matching Grant	Repairs and Maintenance	\$1,462,341.83
		Total Services and Charges	\$1,462,341.83
Total Local Road & Bridge Matching Grant			\$1,462,341.83
Rainy Day	Utility Services		\$310,396.31
		Total Services and Charges	\$310,396.31
Total Rainy Day			\$310,396.31
LOIT Special Distribution	Professional Services		\$142,797.21
		Total Services and Charges	\$142,797.21
	Machinery, Equipment, and Vehicles		\$188,500.00
		Total Capital Outlays	\$188,500.00
	Transfer Out - Transferred To Another Fund		\$767,500.00
		Total Other Disbursements	\$767,500.00
Total LOIT Special Distribution			\$1,098,797.21
Criminal Justice-State	Other Disbursements		\$196,923.23
		Total Other Disbursements	\$196,923.23
Total Criminal Justice-State			\$196,923.23
Police Arson/Drug Investigation	Other Disbursements		\$6,642.70
		Total Other Disbursements	\$6,642.70
Total Police Arson/Drug Investigation			\$6,642.70

Governmental Activities	Mishawaka Gift	Other Disbursements	\$27,758.74
		Total Other Disbursements	\$27,758.74
Total Mishawaka Gift			\$27,758.74
Community Development		Other Disbursements	\$428,056.10
		Total Other Disbursements	\$428,056.10
Total Community Development			\$428,056.10
Property Rehab Revolving		Other Disbursements	\$8,501.32
		Total Other Disbursements	\$8,501.32
Total Property Rehab Revolving			\$8,501.32
Consolidated TIF Area		Infrastructure	\$7,788,730.46
		Buildings	\$70,949.10
		Total Capital Outlays	\$7,859,679.56
		Transfer Out - Transferred To Another Fund	\$3,475,005.22
		Other Disbursements	\$1,035,570.35
	Total Other Disbursements	\$4,510,575.57	
Total Consolidated TIF Area			\$12,370,255.13
Off Street Parking		Other Supplies	\$1,798.00
		Total Supplies	\$1,798.00
Total Off Street Parking			\$1,798.00
Mill at Ironworks Cost of Issuance		Other Disbursements	\$251,000.00
		Total Other Disbursements	\$251,000.00
Total Mill at Ironworks Cost of Issuance			\$251,000.00

Governmental Activities	Consolidated TIF Bond & Interest	Interfund Loan - Loaned To Another Fund	\$48,750.00
		Total Other Disbursements	\$48,750.00
Total Consolidated TIF Bond & Interest			\$48,750.00
Local Major Moves	Infrastructure		\$198,036.22
		Total Capital Outlays	\$198,036.22
Total Local Major Moves			\$198,036.22
Mill at Ironworks Construction	Construction		\$1,722,480.68
		Total Capital Outlays	\$1,722,480.68
Total Mill at Ironworks Construction			\$1,722,480.68
Cumulative Capital Development	Repairs and Maintenance		\$337,616.28
		Total Services and Charges	\$337,616.28
	Other Capital Outlays		\$148,945.79
		Total Capital Outlays	\$148,945.79
Total Cumulative Capital Development			\$486,562.07
Cumulative Fire	Machinery, Equipment, and Vehicles		\$45,442.20
		Total Capital Outlays	\$45,442.20
Total Cumulative Fire			\$45,442.20
Credit Capital Projects	Operating Supplies		\$20,963.19
	Repair and Maintenance Supplies		\$126,659.27
	Other Supplies		\$244,468.06
		Total Supplies	\$392,090.52
	Professional Services		\$530,703.99

Governmental Activities	Cedit Capital Projects	Repairs and Maintenance	\$375,095.04
		Other Services and Charges	\$870,744.19
		Total Services and Charges	\$1,776,543.22
		Infrastructure	\$980,743.55
		Machinery, Equipment, and Vehicles	\$610,449.11
		Total Capital Outlays	\$1,591,192.66
		Total Cedit Capital Projects	\$3,759,826.40
Cumulative Sewer		Professional Services	\$80,240.07
		Total Services and Charges	\$80,240.07
		Improvements Other Than Buildings	\$361,134.31
		Total Capital Outlays	\$361,134.31
		Total Cumulative Sewer	\$441,374.38
Fire Pension		Salaries and Wages	\$2,057,108.35
		Total Personal Services	\$2,057,108.35
		Other Disbursements	\$38.37
		Total Other Disbursements	\$38.37
		Total Fire Pension	\$2,057,146.72
Police Pension		Salaries and Wages	\$1,353,294.54
		Total Personal Services	\$1,353,294.54
		Total Police Pension	\$1,353,294.54
Utilities Pension		Other Personal Services	\$1,045,328.91
		Total Personal Services	\$1,045,328.91
		Other Services and Charges	\$62,018.02
		Total Services and Charges	\$62,018.02

Governmental Activities	Utilities Pension	Purchase of Investments	\$2,716,265.41
		Total Other Disbursements	\$2,716,265.41
Total Utilities Pension			\$3,823,612.34
Mishawaka Building Corporation		Other Services and Charges	\$321,498.92
		Total Services and Charges	\$321,498.92
Total Mishawaka Building Corporation			\$321,498.92
Mishawaka Bond Bank		Other Disbursements	\$826,852.00
		Total Other Disbursements	\$826,852.00
Total Mishawaka Bond Bank			\$826,852.00

Total Governmental Activities			\$84,288,414.45
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ELECTRIC	Electric Utility-Operating	Transfer Out - Transferred To Another Fund	\$3,526,484.62
		Other Disbursements	\$604,807.34
		Total Other Disbursements	\$4,131,291.96
		Administrative and General	\$4,853,739.66
		Power Production\Purchased Power	\$40,762,136.00
		Other Operating	\$17,124,401.69
		Total Operations	\$62,740,277.35
Total Electric Utility-Operating			\$66,871,569.31
Electric Utility-Deprec/Improve		Other Operating	\$2,562,076.67
		Total Operations	\$2,562,076.67
Total Electric Utility-Deprec/Improve			\$2,562,076.67

ELECTRIC	Electric Utility-Customer Deposit	Other Operating	\$600,105.21
		Total Operations	\$600,105.21
	Total Electric Utility-Customer Deposit		\$600,105.21
	Electric Utility-Other #1	Transfer Out - Transferred To Another Fund	\$999,999.96
		Total Other Disbursements	\$999,999.96
	Total Electric Utility-Other #1		\$999,999.96
Total ELECTRIC			\$71,033,751.15
TRASH	Trash Collection	Other Disbursements	\$2,481,248.97
		Total Other Disbursements	\$2,481,248.97
	Total Trash Collection		\$2,481,248.97
Total TRASH			\$2,481,248.97
WASTEWATER	Wastewater Utility-Operating	Salaries and Wages	\$2,526,483.58
		Total Personal Services	\$2,526,483.58
		Transfer Out - Transferred To Another Fund	\$6,951,141.30
		Other Disbursements	\$1,890,304.35
		Total Other Disbursements	\$8,841,445.65
		Employee Pensions and Benefits	\$1,618,477.04
		Other Operating	\$4,979,651.72
		Total Operations	\$6,598,128.76
	Total Wastewater Utility-Operating		\$17,966,057.99
	Wastewater Util-Bond And Interest	Payments on Bonds and Other Debt Principal	\$4,889,667.19
		Payments on Bonds and Other Debt Interest	\$2,734,467.53
		Total Debt service - principal and interest	\$7,624,134.72

WASTEWATER	Wastewater Util-Bond And Interest	Transfer Out - Transferred To Another Fund	\$3,360,000.00
		Total Other Disbursements	\$3,360,000.00
	Total Wastewater Util-Bond And Interest		\$10,984,134.72
Wastewater Utility-Improvement	Other Operating		\$8,613,020.68
		Total Operations	\$8,613,020.68
	Total Wastewater Utility-Improvement		\$8,613,020.68
Wastewater Utility-Other #2	Other Operating		\$307,759.51
		Total Operations	\$307,759.51
	Total Wastewater Utility-Other #2		\$307,759.51
Total WASTEWATER			\$37,870,972.90
WATER	Water Utility-Operating	Salaries and Wages	\$1,887,777.19
		Total Personal Services	\$1,887,777.19
		Transfer Out - Transferred To Another Fund	\$4,391,670.55
		Other Disbursements	\$641,635.36
		Total Other Disbursements	\$5,033,305.91
		Employee Pensions and Benefits	\$1,067,378.06
		Other Operating	\$5,241,262.50
		Total Operations	\$6,308,640.56
	Total Water Utility-Operating		\$13,229,723.66
Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal		\$1,800,000.00

WATER	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Interest	\$213,183.00
	Total Debt service - principal and interest		\$2,013,183.00
Total Water Utility-Bond And Interest			\$2,013,183.00
	Water Utility-Improvement	Other Operating	\$2,327,507.59
	Total Operations		\$2,327,507.59
Total Water Utility-Improvement			\$2,327,507.59
	Water Utility-Customer Deposit	Other Operating	\$105,443.49
	Total Operations		\$105,443.49
Total Water Utility-Customer Deposit			\$105,443.49
Total WATER			\$17,675,857.74

**Mishawaka Civil City, St. Joseph County, Indiana
Disbursements by Fund with Departments - 2017**

Governmental Activities	General	Controller	Salaries and Wages	\$294,186.51
			Employee Benefits	\$2,098,260.54
Total Personal Services				\$2,392,447.05
			Office Supplies	\$9,067.78
Total Supplies				\$9,067.78
			Professional Services	\$183,848.00
			Communication and Transportation	\$84,703.56
			Printing and Advertising	\$10,822.64
			Insurance	\$794,024.93
			Utility Services	\$819,692.23
			Repairs and Maintenance	\$47,073.96
			Other Services and Charges	\$794.95
Total Services and Charges				\$1,940,960.27
			Machinery, Equipment, and Vehicles	\$443,159.81
Total Capital Outlays				\$443,159.81
			Other Disbursements	\$64,834.09
Total Other Disbursements				\$64,834.09
Total Controller				\$4,850,469.00
		Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$133,599.89
Total Personal Services				\$133,599.89

Total Supplies		\$1,071.87
	Professional Services	\$11,449.01
	Communication and Transportation	\$1,877.02
	Other Services and Charges	\$1,160.73
Total Services and Charges		\$14,486.76
Total Clerk-Treasurer (City/Town Units Only)		\$149,158.52
Mayor	Salaries and Wages	\$147,402.00
Total Personal Services		\$147,402.00
	Office Supplies	\$778.86
Total Supplies		\$778.86
	Communication and Transportation	\$1,890.22
	Other Services and Charges	\$10,157.27
Total Services and Charges		\$12,047.49
Total Mayor		\$160,228.35
City Council/Town Board (Common Council)	Salaries and Wages	\$102,843.00
Total Personal Services		\$102,843.00
	Office Supplies	\$99.00
Total Supplies		\$99.00

Total Services and Charges **\$4,564.93**

Total City Council/Town Board (Common Council) **\$107,506.93**

Planning & Zoning Salaries and Wages \$213,068.30

Total Personal Services **\$213,068.30**

Operating Supplies \$1,407.44

Total Supplies **\$1,407.44**

Communication and Transportation \$151.50

Other Services and Charges \$1,500.00

Total Services and Charges **\$1,651.50**

Total Planning & Zoning **\$216,127.24**

Data Processing (Computers) Salaries and Wages \$290,608.50

Total Personal Services **\$290,608.50**

Operating Supplies \$19,929.19

Total Supplies **\$19,929.19**

Communication and Transportation \$21,780.54

Other Services and Charges \$2,596.36

Total Services and Charges **\$24,376.90**

Total Data Processing (Computers) **\$334,914.59**

Total Personal Services		\$550,150.80
	Office Supplies	\$1,906.76
	Operating Supplies	\$738,733.97
	Other Supplies	\$4,540.15
Total Supplies		\$745,180.88
	Professional Services	\$149.00
	Repairs and Maintenance	\$70,688.30
	Rentals	\$2,567.00
	Other Services and Charges	\$1,219.87
Total Services and Charges		\$74,624.17
Total Central Services (City Svcs-Municipal Svcs-Svc Ctr.)		\$1,369,955.85
Law Department	Salaries and Wages	\$137,510.74
Total Personal Services		\$137,510.74
	Office Supplies	\$322.00
Total Supplies		\$322.00
	Communication and Transportation	\$792.22
	Insurance	\$9,120.05
	Other Services and Charges	\$2,757.40
Total Services and Charges		\$12,669.67
Total Law Department		\$150,502.41

Total Personal Services		\$272,661.25
	Office Supplies	\$3,658.29
Total Supplies		\$3,658.29
	Communication and Transportation	\$974.98
	Repairs and Maintenance	\$934.63
	Other Services and Charges	\$927.30
Total Services and Charges		\$2,836.91
Total Engineer		\$279,156.45
Human Relations/Resources (Social Svc-Council On Aging)	Salaries and Wages	\$41,966.85
Total Personal Services		\$41,966.85
	Office Supplies	\$822.49
Total Supplies		\$822.49
	Professional Services	\$64,848.15
	Communication and Transportation	\$684.24
	Other Services and Charges	\$630.00
Total Services and Charges		\$66,162.39
Total Human Relations/Resources (Social Svc-Council On Aging)		\$108,951.73

Total Personal Services		\$198,018.28
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Operating Supplies		\$2,419.31
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Total Supplies		\$2,419.31
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Communication and Transportation		\$1,931.94
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Other Services and Charges		\$332.50
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Total Services and Charges		\$2,264.44
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Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$202,702.03
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Code Enforcement	Salaries and Wages	\$268,497.32
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Total Personal Services		\$268,497.32
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Operating Supplies		\$2,019.25
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Total Supplies		\$2,019.25
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Other Services and Charges		\$13,966.50
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Total Services and Charges		\$13,966.50
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Total Code Enforcement		\$284,483.07
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Fire Department	Salaries and Wages	\$7,506,379.62
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Employee Benefits		\$3,622,092.45
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Total Personal Services		\$11,128,472.07
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Office Supplies		\$2,978.68
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Fire Department

Operating Supplies	\$261,877.17
Other Supplies	\$2,721.55

Total Supplies	\$267,577.40
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Repairs and Maintenance	\$142,786.84
Other Services and Charges	\$1,587.95

Total Services and Charges	\$144,374.79
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Total Fire Department	\$11,540,424.26
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Police Department (Town Marshall)	Salaries and Wages	\$7,030,382.78
	Employee Benefits	\$3,539,639.18

Total Personal Services	\$10,570,021.96
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Operating Supplies	\$23,077.91
Other Supplies	\$987.83

Total Supplies	\$24,065.74
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Printing and Advertising	\$1,678.65
Repairs and Maintenance	\$74,064.57
Other Services and Charges	\$3,915.43

Total Services and Charges	\$79,658.65
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Total Police Department (Town Marshall)	\$10,673,746.35
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Cemetery	Other Services and Charges	\$25,000.00
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Total Services and Charges	\$25,000.00
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Total Cemetery	\$25,000.00
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Governmental Activities	General	Redevelopment	Salaries and Wages	\$199,374.34
Total Personal Services				\$199,374.34
			Office Supplies	\$403.57
Total Supplies				\$403.57
			Professional Services	\$167,946.50
			Communication and Transportation	\$172.49
			Printing and Advertising	\$29.26
Total Services and Charges				\$168,148.25
Total Redevelopment				\$367,926.16
Total General				\$30,821,252.94
Total Governmental Activities Disbursements for Funds with Departments				\$30,821,252.94

**Mishawaka Civil City, St. Joseph County, Indiana
Debt Statement - 2017**

	Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2017	Principal and Interest Due in 2018
Governmental Activities	Notes and Loans Payable	Ambulance	\$252,861.00	\$60,982.30
	Notes and Loans Payable	Fire Station	\$2,527,632.11	\$316,150.95
	Notes and Loans Payable	Fire Truck	\$491,305.00	\$118,487.64
	Revenue Bonds	TIF	\$915,000.00	\$48,150.00
	Revenue Bonds	TIF series 2017 Economic Dev. Bond	\$10,985,000.00	\$1,216,662.71
		SubTotal	\$15,171,798.11	\$1,760,433.60
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	Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2017	Principal and Interest Due in 2018
WASTEWATER	Revenue Bonds	Sewage 2010A	\$1,721,000.00	\$161,004.75
	Revenue Bonds	Sewage 2015	\$29,875,000.00	\$3,883,050.00
	Revenue Bonds	Sewage 2017A	\$16,315,000.00	\$1,094,005.09
	Revenue Bonds	Sewage 2017B	\$24,210,000.00	\$1,526,405.88
		SubTotal	\$72,121,000.00	\$6,664,465.72
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	Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2017	Principal and Interest Due in 2018
WATER	Revenue Bonds	Water 2007	\$1,255,000.00	\$452,287.50
	Revenue Bonds	Water 2013	\$7,385,000.00	\$1,562,759.75
		SubTotal	\$8,640,000.00	\$2,015,047.25
GRAND TOTAL			\$95,932,798.11	\$10,439,946.57

**Mishawaka Civil City, St. Joseph County, Indiana
Leases 2017**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2018	Lease Begining Date	Lease Ending Date
Governmental Activities (General)	MOTOROLA	RADIOS	\$312,727.96	01/01/2018	01/01/2022
	MISHAWAKA LOCAL BOND BANK	2017 AMBULANCE	\$60,982.30	08/01/2017	02/01/2022
	MISHAWAKA LOCAL BOND BANK	2017 FIRE TRUCK	\$118,487.64	08/01/2017	02/01/2022
	Total Governmental Activities (General) \$492,197.90				
ELECTRIC (Electric Utility)	MOTOROLA	RADIOS	\$40,089.05	01/01/2018	01/01/2022
	Total ELECTRIC (Electric Utility) \$40,089.05				
WASTEWATER (Wastewater Utility)	MOTOROLA	RADIOS	\$20,294.73	01/01/2018	01/01/2022
	Total WASTEWATER (Wastewater Utility) \$20,294.73				
WATER (Water Utility)	MOTOROLA	RADIOS	\$23,908.86	01/01/2018	01/01/2022
	Total WATER (Water Utility) \$23,908.86				
GRAND TOTAL \$576,490.54					

**Mishawaka Civil City, St. Joseph County, Indiana
Grants - 2017**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
JAG 2016	Edward Byrne Memorial Justice Assistance Grant Program	US Dept of Justice	Bureau of Justice Assistance	16.738	Edward Byrne Memorial Assistance Grant	2016-DJ- BX-0456	Reimbursemen t Grant	Public Safety	\$13,181.00	\$13,181.00	\$0.00	\$0.00	\$0.00	\$0.00
Vest 2015 - 430	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	Cedit Capital Projects	\$7,750.70	\$15,501.39	\$0.00	\$0.00	\$0.00	\$0.00
Vest - 2015 - 211	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	Public Safety	\$5,468.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2014	Community Development Block Grant/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B14MC180 017	Reimbursemen t Grant	Community Development	\$41,380.77	\$41,380.77	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2016	Community Development Block Grant/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B16MC180 017	Reimbursemen t Grant	Community Development	\$244,895.16	\$244,895.16	\$0.00	\$0.00	\$0.00	\$0.00
Merrifield Park Bike/Pedestrian Path	Group I CMAQ Bike/Pedestri an Facilities	DOT Federal Highway Commission	IN Dept of Transportation	20.205	Enhancement Bike and Pedestrian Facilities	A249-16- L150182	Reimbursemen t Grant	Consolidated TIF Area	\$0.00	\$1,112,757.50	\$0.00	\$0.00	\$0.00	\$0.00
12th Street	Highway Planning and Construction	DOT Federal Highway Administration	IN Dept of Transportation	20.205	Added Travel Lanes 12th Street	A249-13- 320394	Reimbursemen t Grant	Local Major Moves	\$124.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
VEST 2015 - 210	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	Law Enforcement Continuing Ed	\$6,047.33	\$12,094.65	\$0.00	\$0.00	\$0.00	\$0.00
OPO 15-16	National Priority Safety Programs	Nat'l Highway Traffic Safety Adm.	Indiana Criminal Justice Institute	20.616	Operation Pullover	D3-16- 10163	Reimbursemen t Grant	Criminal Justice-State	\$1,891.08	\$1,891.08	\$0.00	\$0.00	\$0.00	\$0.00
COPS grant	Public Safety Partnership and Community Policing Grants	US Dept of Justice	Office of Community Oriented Policing Services	16.710	Cops Hiring Grant	2014UMW X0172	Reimbursemen t Grant	General	\$6,016.24	\$38,795.16	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2015	Community Development Block Grants/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B15MC180 017	Reimbursemen t Grant	Community Development	\$25,723.32	\$25,723.32	\$0.00	\$0.00	\$0.00	\$0.00

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
CDBG 2017	Community Development Block Grants/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B17MC180 017	Reimbursemen t Grant	Community Development	\$87,997.84	\$87,997.84	\$70,690.00	\$0.00	\$0.00	\$0.00
DUI 16-17	Traffic Safety/DUI Taskforce Indiana	Nat'l Highway Traffic Safety Adm.	Indiana Criminal Justice Institute	20.601	DUI Taskforce 5847	D3-17- 11182	Reimbursemen t Grant	Criminal Justice-State	\$61,079.13	\$61,079.13	\$0.00	\$0.00	\$0.00	\$0.00
OPO 16-17	Traffic Safety/Occup ant Protection	Nat'l Highway Traffic Safety Adm.	Indiana Criminal Justice Institute	20.616	Operation Pullover	D3-17- 11105	Reimbursemen t Grant	Criminal Justice-State	\$133,953.02	\$133,953.02	\$0.00	\$0.00	\$0.00	\$0.00

**Mishawaka Civil City, St. Joseph County, Indiana
Capital Assets 2017**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$20,376,903.62	\$164,469,866.88	\$38,726,540.81	\$33,755,125.12	\$34,487,430.53	\$23,924,613.26	\$0.00	\$315,740,480.22
ELECTRIC (Electric Utility)	\$307,732.36	\$0.00	\$2,044,459.41	\$71,817,880.18	\$7,643,117.19	\$0.00	\$0.00	\$81,813,189.14
TRASH (Trash Utility)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER (Wastewater Utility)	\$521,827.40	\$0.00	\$37,010,210.52	\$98,894,108.45	\$37,499,266.61	\$2,155,762.94	\$0.00	\$176,081,175.92
WATER (Water Utility)	\$1,912,427.62	\$0.00	\$15,074,073.21	\$41,359,368.48	\$10,803,469.72	\$0.00	\$0.00	\$69,149,339.03
TOTAL	\$23,118,891.00	\$164,469,866.88	\$92,855,283.95	\$245,826,482.23	\$90,433,284.05	\$26,080,376.20	\$0.00	\$642,784,184.31

**Mishawaka Civil City, St. Joseph County, Indiana
Accounts Payable/Receivable Statement - 2017**

Government or Enterprise	Accounts Payable	Accounts Receivable
ELECTRIC	\$4,293,872.64	\$3,030,225.45
TRASH	\$207,708.51	\$175,425.50
WASTEWATER	\$81,775.56	\$925,124.44
WATER	\$44,474.31	\$320,285.68
Governmental Activities	\$1,071,043.03	\$1,201,346.57

**Mishawaka Civil City, St. Joseph County, Indiana
Financial Assistance to Non Governmental Entities - 2017**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Boys & Girls Club of St. Joseph Cou	35-1329625	1411 Lincolnway West	Mishawaka IN	St. Joseph	Vicki Gleitz	574-259-5666	Federal Pass Thru	\$30,280.00	BOYS & GIRLS CLUBS
Mishawaka Food Pantry Inc	45-2297920	315 Lincolnway West	Mishawaka IN	St. Joseph	Michael Hayes	574-220-6213	Federal Pass Thru	\$12,409.69	OTHER NOT-FOR-PROFIT
Real Services	35-1157606	1151 S Michigan St	South Bend IN	St. Joseph	Becky Zaseck	574-284-2644	Federal Pass Thru	\$12,000.00	OTHER NOT-FOR-PROFIT
United Way	35-1063368	3517 E Jefferson Blvd	South Bend IN	St. Joseph	Lauren Jensen	574-232-8201	Federal Pass Thru	\$6,000.00	UNITED WAY
YWCA	35-0868226	1102 S Fellows	South Bend IN	St. Joseph	Linda Baechle	574-233-9491	Federal Pass Thru	\$10,000.00	YMCA/YWCA

**Mishawaka Civil City, St. Joseph County, Indiana
Pensions - 2017**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
Police Pension Fund - First Class Cities		X
1925 Police Pension Fund	X	
1937 Firefighter's Pension Fund	X	
1977 Police and Firefighter's Pension Fund	X	
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?	X	

Name of the Pension Plan	Mishawaka Utilities Retirement System
Type or class of employees covered by the Plan	Employees who complete one year of employment
Type of Pension Plan	Defined Benefit
Plan Administrator	
Company Name	Mishawaka Utilities
Street Address	126 N. Church Street
City	Mishawaka
State	IN
Zip (e.g. 99999)	46544
Contact Person	Ruth Lichnerowicz
Phone (e.g. 999-999-9999)	574-258-1649
e-mail (e.g. example@example.com)	rlichnerowicz@mishawaka.in.gov
Employer Sponsoring the Plan	Mishawaka Utilities
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	100
Active Employees that are Not Vested (e.g. 9999)	20
Separated Employees But are Vested (e.g. 9999)	0
Current Number of Retirees (e.g. 9999)	71
Please enter the information below from the most recent actuarial valuation.	

Has there been an actuarial valuation done for this Plan?	Yes
Standardized Plan Name	Mishawaka Utilities Retirement System
Name of Actuarial Firm	OneAmerica
Contact Person	Stan Brown
Email Address	stan.brown@oneamerica.com
Actuarial valuation date	01/01/2017
Actuarial Assumptions	
Investment Rate of Return (e.g. 99.99)	6.75%
Projected Future Salary Increases (e.g. 99.99)	3.50%
Cost of Living Adjustments (e.g. 99.99)	2.00%
Mortality Table	RP-2014 adjusted to 2006, if applicable
Mortality Projection Scale	MP-2016
Generational or Static Projection	Generational
Plan Status	Open
Plan Benefits	Accruing
Accrual Formula	Final average earnings
Additional Information	
Plan's Funding Percentage Ratio (Market Value Only) (e.g. 99.99)	82.86
Actual Investment Return for Last Year (e.g. 99.99)	6.64%
Actual Benefit Payments for Last Year (e.g. 9999.99)	\$1,063,821.00
Percentage of Assets Invested in (as of Valuation Date)	
Equities (e.g. 99.99)	72.46
Fixed Income (e.g. 99.99)	26.07
Cash (e.g. 99.99)	1.47
Other (e.g. 99.99)	0.00
Contribution Rates (as a Percentage of Payroll)	
Employer (e.g. 99.99)	14.70%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$6,211,193.00

Actuarial Cost Method for Funding Purposes	Entry Age Normal (% Salary)
Remaining Amortization Period in years (e.g. 99)	28
Amortization Begin Date	01/01/2017
Pension Liability	
Actuarial Present Value of Projected Benefit Payments (e.g. 9999.99)	\$26,992,136.00
Service Cost (e.g. 9999.99)	\$572,487.00
Actuarially Determined Contribution (e.g. 9999.99)	\$956,702.00
Employer Contributions (e.g. 9999.99)	\$1,047,200.00
Total Pension Liability (e.g. 9999.99)	\$22,338,927.00
Plan's Fiduciary Net Position (e.g. 9999.99)	\$18,510,885.00
Net Pension Liability (e.g. 9999.99)	\$3,828,042.00
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability (e.g. 99.99)	82.86%