

# Annual Financial Report



Indiana State Board of Accounts

2019

MISHAWAKA CIVIL CITY

St. Joseph County

Submitted on 3/4/2020 9:34:00 AM

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.

**Mishawaka Civil City, St. Joseph County, Indiana**  
**Annual Financial Report - 2019**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
<b>Governmental Activities</b>	101	General	\$9,851,063.33	\$39,291,551.87	\$35,426,990.44	\$13,715,624.76
	201	Motor Vehicle Highway	\$1,893,183.24	\$1,950,027.47	\$2,801,710.85	\$1,041,499.86
	202	Local Road And Street	\$306,173.69	\$805,091.40	\$620,416.63	\$490,848.46
	203	Motor Vehicle Highway Restricted	\$0.00	\$1,038,409.49	\$994,000.00	\$44,409.49
	204	Parks And Recreation	\$1,408,251.64	\$3,548,653.10	\$3,334,369.02	\$1,622,535.72
	210	Law Enforcement Continuing Ed	\$147,633.40	\$68,387.27	\$81,133.25	\$134,887.42
	211	Public Safety	\$2,209,075.07	\$3,173,991.00	\$3,707,544.99	\$1,675,521.08
	212	Self-Insurance	\$1,652,992.97	\$12,390,107.11	\$10,557,322.87	\$3,485,777.21
	214	Park Nonreverting Operating	\$545,242.79	\$254,815.40	\$153,093.15	\$646,965.04
	216	Park Donation	\$108,555.00	\$97,776.21	\$89,102.69	\$117,228.52
	220	Sidewalk And Curb Repair	\$0.00	\$16,160.90	\$16,160.90	\$0.00
	225	Flex Spending Account	\$0.00	\$76,255.85	\$29,242.08	\$47,013.77
	230	Ambulance Fund	\$0.00	\$162,574.17	\$0.00	\$162,574.17
	244	Local Road & Bridge Matching Grant	\$0.00	\$1,145,700.00	\$989,019.45	\$156,680.55
	245	Rainy Day	\$586,339.98	\$0.00	\$0.00	\$586,339.98
	257	LOIT Special Distribution	\$5,977.00	\$0.00	\$5,977.00	\$0.00
	270	Criminal Justice-State	\$82,583.00	\$91,003.46	\$91,003.46	\$82,583.00
	271	Police Arson/Drug Investigation	\$69,973.16	\$831.11	\$68,737.58	\$2,066.69
	272	Bicentennial Gift	\$1,361.17	\$22.50	\$0.00	\$1,383.67
	276	Mishawaka Gift	\$350,424.34	\$170,990.58	\$108,490.80	\$412,924.12
	282	Community Development	\$100.00	\$380,947.38	\$366,294.67	\$14,752.71
	287	Industrial Development	\$58,157.66	\$0.00	\$0.00	\$58,157.66
	288	Property Rehab Revolving	\$138,470.81	\$46,986.39	\$46,456.39	\$139,000.81
	291	Consolidated TIF Area	\$13,334,986.44	\$20,837,098.23	\$19,229,483.23	\$14,942,601.44
	292	Off Street Parking	\$8,503.00	\$10,455.00	\$6,892.20	\$12,065.80
	299	Mill at Ironworks Debt Reserve	\$1,111,648.81	\$21,861.06	\$0.00	\$1,133,509.87
	313	Consolidated TIF Bond & Interest	\$1,149,331.17	\$2,355,162.58	\$2,351,652.50	\$1,152,841.25
	401	Cumulative Capl Imprv Cigarette Tax	\$1,850,022.61	\$110,240.18	\$53,949.20	\$1,906,313.59
	406	Mill at Ironworks Construction	\$82,033.92	\$785.04	\$82,818.96	\$0.00
	417	Cumulative Capital Development	\$557,873.75	\$604,491.37	\$705,677.47	\$456,687.65
	430	Cedit Capital Projects	\$3,593,978.76	\$4,185,594.96	\$3,479,928.61	\$4,299,645.11

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
<b>Governmental Activities</b>	432	Cumulative Sewer	\$2,669,059.83	\$569,334.79	\$391,519.81	\$2,846,874.81
	702	Fire Pension	\$1,015,083.55	\$1,932,857.52	\$2,001,343.86	\$946,597.21
	703	Police Pension	\$585,212.67	\$1,508,629.57	\$1,290,013.77	\$803,828.47
	704	Utilities Pension	\$19,982,805.65	\$4,660,435.60	\$1,366,024.23	\$23,277,217.02
	998	Mishawaka Building Corporation	\$0.00	\$310,802.98	\$310,802.98	\$0.00
	999	Mishawaka Bond Bank	\$2,076,385.09	\$843,433.22	\$1,304,679.00	\$1,615,139.31
			<b>SubTotal</b>	<b>\$67,432,483.50</b>	<b>\$102,661,464.76</b>	<b>\$92,061,852.04</b>
<b>ELECTRIC</b>	610	Electric Utility-Operating	\$7,476,351.77	\$70,781,986.45	\$69,582,475.85	\$8,675,862.37
	612	Electric Utility-Deprec/Improve	\$1,093.71	\$4,243,305.12	\$4,243,657.04	\$741.79
	613	Electric Utility-Customer Deposit	\$2,959,915.79	\$207,977.00	\$11,693.27	\$3,156,199.52
	614	Electric Utility-Cash Reserve	\$754,000.00	\$999,999.96	\$999,999.96	\$754,000.00
			<b>SubTotal</b>	<b>\$11,191,361.27</b>	<b>\$76,233,268.53</b>	<b>\$74,837,826.12</b>
<b>TRASH</b>	620	Trash Collection	\$950,845.74	\$2,482,170.63	\$2,424,042.39	\$1,008,973.98
			<b>SubTotal</b>	<b>\$950,845.74</b>	<b>\$2,482,170.63</b>	<b>\$2,424,042.39</b>
<b>WASTEWATER</b>	605	Wastewater Utility-Customer Deposit	\$3,805.00	\$650.00	\$180.00	\$4,275.00
	606	Wastewater Utility-Operating	\$2,348,545.21	\$20,173,600.47	\$18,664,688.00	\$3,857,457.68
	607	Wastewater Util-Bond And Interest	\$2,798,682.50	\$11,309,339.33	\$11,128,610.02	\$2,979,411.81
	608	Wastewater Utility-Improvement	\$10,789,809.05	\$10,443,019.72	\$5,025,032.85	\$16,207,795.92
	609	Wastewater Utility-Sewer Insurance	\$8,783.71	\$369,348.26	\$366,718.77	\$11,413.20
	616	Wastewater Utility-Sewer Construction	\$13,547,382.20	\$6,860,700.48	\$13,486,652.63	\$6,921,430.05
	617	Wastewater Utility-Sewer Debt Reserve	\$3,762,167.56	\$345,970.11	\$3,533.12	\$4,104,604.55
			<b>SubTotal</b>	<b>\$33,259,175.23</b>	<b>\$49,502,628.37</b>	<b>\$48,675,415.39</b>
<b>WATER</b>	601	Water Utility-Operating	\$3,185,735.30	\$12,679,868.84	\$11,586,362.31	\$4,279,241.83
	602	Water Utility-Bond And Interest	\$669,660.00	\$3,453,217.12	\$2,252,168.79	\$1,870,708.33
	603	Water Utility-Improvement	\$1,304,057.21	\$8,752,880.31	\$9,063,356.98	\$993,580.54
	604	Water Utility-Customer Deposit	\$651,795.87	\$34,046.00	\$850.00	\$684,991.87
	618	Water Utility-Debt Reserve	\$1,413,909.08	\$219,501.46	\$3,555.70	\$1,629,854.84
	619	Water Utility-Construction	\$12,899,386.39	\$2,965,146.88	\$13,499,275.17	\$2,365,258.10
			<b>SubTotal</b>	<b>\$20,124,543.85</b>	<b>\$28,104,660.61</b>	<b>\$36,405,568.95</b>
		<b>GRAND TOTAL</b>	<b>\$132,958,409.59</b>	<b>\$258,984,192.90</b>	<b>\$254,404,704.89</b>	<b>\$137,537,897.60</b>

**Mishawaka Civil City, St. Joseph County, Indiana  
Detailed Receipts - 2019**

Governmental Activities	General	General Property Taxes	\$20,732,091.86
		County Option Income Tax (COIT)	\$4,393,845.04
		Food and Beverage Tax	\$47,124.00
		ABC Excise Tax Distribution	\$107,403.91
		Casino/Riverboat Distribution	\$285,841.02
		Cigarette Tax Distribution	\$3,471,552.59
		Vehicle/Aircraft Excise Tax Distribution	\$1,496,850.03
		Commercial Vehicle Excise Tax Distribution (CVET)	\$82,029.31
		State, Federal, and Local Payments in Lieu of Taxes	\$2,978,963.71
		Federal and State Grants and Distributions - Public Safety	\$44,579.02
		<b>Total Taxes and Intergovernmental</b>	<b>\$33,640,280.49</b>
		Food and Amusement Licenses and Permits	\$7,310.00
		Planning, Zoning, and Building Permits and Fees	\$655,160.90
		Street and Curb Cuts Permits	\$15,755.00
		Dog Licenses	\$540.00
		Cable TV Licenses	\$231,019.93
		Other Licenses and Permits/321.11, 18-26 - Other Licenses and Permits	\$4,025.00
		Other Licenses and Permits/364.02 - Trash Franchise Fee	\$23,696.44
		Other Licenses and Permits/364.04 - Video Franchise Fee	\$55,438.01
		<b>Total Licenses and Permits</b>	<b>\$992,945.28</b>
		Emergency Medical Services Fees	\$1,463,957.91
		Document and Copy Fees	\$300.00
		Police Protection Contracts and Service Fees	\$4,458.00
		Other Charges for Services, Sales, and Fees/342.04 - Alarm Charges	\$3,575.00
		<b>Total Charges for Services</b>	<b>\$1,472,290.91</b>
		Other Fines and Forfeitures/351.01 -351.03 - ORDINANCE VIOLATIONS	\$22,347.27
		Other Fines and Forfeitures/368.01 - Evidence Money	\$12,600.00
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$34,947.27</b>

General	Earnings on Investments and Deposits	\$876,650.71
	Sale of Capital Assets	\$1,222.70
	Refunds and Reimbursements	\$1,263,435.02
	Transfers In - Transferred from Another Fund	\$999,999.96
	Other Receipts/399.00 - Miscellaneous	\$9,779.53
	<b>Total Other Receipts</b>	<b>\$3,151,087.92</b>
	<b>Total General</b>	<b>\$39,291,551.87</b>
Motor Vehicle Highway	Local Road and Street Distribution	\$1,038,409.45
	Wheel Tax/Surtax Distribution	\$889,968.21
	<b>Total Taxes and Intergovernmental</b>	<b>\$1,928,377.66</b>
	Refunds and Reimbursements	\$18,090.12
	Other Receipts/399.00 - Miscellaneous	\$3,559.69
	<b>Total Other Receipts</b>	<b>\$21,649.81</b>
	<b>Total Motor Vehicle Highway</b>	<b>\$1,950,027.47</b>
Local Road And Street	Local Road and Street Distribution	\$805,091.40
	<b>Total Taxes and Intergovernmental</b>	<b>\$805,091.40</b>
	<b>Total Local Road And Street</b>	<b>\$805,091.40</b>
Motor Vehicle Highway Restricted	Local Road and Street Distribution	\$1,038,409.49
	<b>Total Taxes and Intergovernmental</b>	<b>\$1,038,409.49</b>
	<b>Total Motor Vehicle Highway Restricted</b>	<b>\$1,038,409.49</b>
Parks And Recreation	General Property Taxes	\$2,624,188.73
	Vehicle/Aircraft Excise Tax Distribution	\$188,950.83
	Commercial Vehicle Excise Tax Distribution (CVET)	\$10,354.75
	<b>Total Taxes and Intergovernmental</b>	<b>\$2,823,494.31</b>
	Park and Recreation Receipts	\$481,308.39
	Rental of Property	\$215,175.78
	Other Charges for Services, Sales, and Fees/347.13 347.14 - Concessions	\$24,339.75
	<b>Total Charges for Services</b>	<b>\$720,823.92</b>
	Refunds and Reimbursements	\$14.31
	Other Receipts/399.00 - Miscellaneous	\$4,320.56
	<b>Total Other Receipts</b>	<b>\$4,334.87</b>
	<b>Total Parks And Recreation</b>	<b>\$3,548,653.10</b>

Law Enforcement Continuing Ed	Gun Permits	\$18,115.00
	Other Licenses and Permits/342.01 - Accident Report Copies	\$41,284.72
	Other Licenses and Permits/342.08 - Motor Checks	\$4,040.00
<b>Total Licenses and Permits</b>		<b>\$63,439.72</b>
	Court Costs and Fees	\$721.63
<b>Total Fines, Forfeitures, and Fees</b>		<b>\$721.63</b>
	Refunds and Reimbursements	\$4,225.92
<b>Total Other Receipts</b>		<b>\$4,225.92</b>
<b>Total Law Enforcement Continuing Ed</b>		<b>\$68,387.27</b>
Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$3,116,850.00
	Federal and State Grants and Distributions - Public Safety	\$17,886.00
<b>Total Taxes and Intergovernmental</b>		<b>\$3,134,736.00</b>
	Other Charges for Services, Sales, and Fees/342.07 - Public Safety Exam Fees	\$930.00
<b>Total Charges for Services</b>		<b>\$930.00</b>
	Refunds and Reimbursements	\$38,325.00
<b>Total Other Receipts</b>		<b>\$38,325.00</b>
<b>Total Public Safety</b>		<b>\$3,173,991.00</b>
Self-Insurance	Refunds and Reimbursements	\$12,390,096.58
	Other Receipts/399.00 - Miscellaneous	\$10.53
<b>Total Other Receipts</b>		<b>\$12,390,107.11</b>
<b>Total Self-Insurance</b>		<b>\$12,390,107.11</b>
Park Nonreverting Operating	Park and Recreation Receipts	\$165,861.40
	Rental of Property	\$88,954.00
<b>Total Charges for Services</b>		<b>\$254,815.40</b>
<b>Total Park Nonreverting Operating</b>		<b>\$254,815.40</b>
Park Donation	Donations, Gifts, and Bequests	\$97,776.21
<b>Total Other Receipts</b>		<b>\$97,776.21</b>
<b>Total Park Donation</b>		<b>\$97,776.21</b>
Sidewalk And Curb Repair	Refunds and Reimbursements	\$16,160.90
<b>Total Other Receipts</b>		<b>\$16,160.90</b>
<b>Total Sidewalk And Curb Repair</b>		<b>\$16,160.90</b>

Flex Spending Account	Other Receipts/399.08 - Flexible Spending Contributions	\$76,255.85
<b>Total Other Receipts</b>		<b>\$76,255.85</b>
<b>Total Flex Spending Account</b>		<b>\$76,255.85</b>
Ambulance Fund	Emergency Medical Services Fees	\$162,574.17
<b>Total Charges for Services</b>		<b>\$162,574.17</b>
<b>Total Ambulance Fund</b>		<b>\$162,574.17</b>
Local Road & Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$572,850.00
<b>Total Taxes and Intergovernmental</b>		<b>\$572,850.00</b>
	Transfers In - Transferred from Another Fund	\$572,850.00
<b>Total Other Receipts</b>		<b>\$572,850.00</b>
<b>Total Local Road &amp; Bridge Matching Grant</b>		<b>\$1,145,700.00</b>
Criminal Justice-State	Federal and State Grants and Distributions - Public Safety	\$91,003.46
<b>Total Taxes and Intergovernmental</b>		<b>\$91,003.46</b>
<b>Total Criminal Justice-State</b>		<b>\$91,003.46</b>
Police Arson/Drug Investigation	Other Taxes/338.00 - Shared Conviction Proceed	\$831.11
<b>Total Taxes and Intergovernmental</b>		<b>\$831.11</b>
<b>Total Police Arson/Drug Investigation</b>		<b>\$831.11</b>
Bicentennial Gift	Earnings on Investments and Deposits	\$22.50
<b>Total Other Receipts</b>		<b>\$22.50</b>
<b>Total Bicentennial Gift</b>		<b>\$22.50</b>
Mishawaka Gift	Donations, Gifts, and Bequests	\$102,253.00
	Transfers In - Transferred from Another Fund	\$68,737.58
<b>Total Other Receipts</b>		<b>\$170,990.58</b>
<b>Total Mishawaka Gift</b>		<b>\$170,990.58</b>
Community Development	Federal and State Grants and Distributions - Economic Development	\$330,904.54
<b>Total Taxes and Intergovernmental</b>		<b>\$330,904.54</b>
	Other Fines and Forfeitures/367.02 - Loan Payments	\$50,042.84
<b>Total Fines, Forfeitures, and Fees</b>		<b>\$50,042.84</b>
<b>Total Community Development</b>		<b>\$380,947.38</b>

Property Rehab Revolving	Other Receipts/367.02 - Loan Proceeds	\$46,986.39
<b>Total Other Receipts</b>		<b>\$46,986.39</b>
<b>Total Property Rehab Revolving</b>		<b>\$46,986.39</b>
Consolidated TIF Area	General Property Taxes	\$19,290,909.67
<b>Total Taxes and Intergovernmental</b>		<b>\$19,290,909.67</b>
	Earnings on Investments and Deposits	\$544,961.79
	Refunds and Reimbursements	\$413,140.21
	Other Receipts/399.00 - Miscellaneous	\$88,086.56
	Other Receipts/39900 - Loan Payments	\$500,000.00
<b>Total Other Receipts</b>		<b>\$1,546,188.56</b>
<b>Total Consolidated TIF Area</b>		<b>\$20,837,098.23</b>
Off Street Parking	Parking Receipts	\$10,455.00
<b>Total Charges for Services</b>		<b>\$10,455.00</b>
<b>Total Off Street Parking</b>		<b>\$10,455.00</b>
Mill at Ironworks Debt Reserve	Earnings on Investments and Deposits	\$21,861.06
<b>Total Other Receipts</b>		<b>\$21,861.06</b>
<b>Total Mill at Ironworks Debt Reserve</b>		<b>\$21,861.06</b>
Consolidated TIF Bond & Interest	Earnings on Investments and Deposits	\$890.49
	Transfers In - Transferred from Another Fund	\$2,354,272.09
<b>Total Other Receipts</b>		<b>\$2,355,162.58</b>
<b>Total Consolidated TIF Bond &amp; Interest</b>		<b>\$2,355,162.58</b>
Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$110,240.18
<b>Total Taxes and Intergovernmental</b>		<b>\$110,240.18</b>
<b>Total Cumulative Capl Imprv Cigarette Tax</b>		<b>\$110,240.18</b>
Mill at Ironworks Construction	Earnings on Investments and Deposits	\$785.04
<b>Total Other Receipts</b>		<b>\$785.04</b>
<b>Total Mill at Ironworks Construction</b>		<b>\$785.04</b>

Cumulative Capital Development	General Property Taxes	\$561,821.38
	Vehicle/Aircraft Excise Tax Distribution	\$40,453.11
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,216.88
	<b>Total Taxes and Intergovernmental</b>	<b>\$604,491.37</b>
<b>Total Cumulative Capital Development</b>		<b>\$604,491.37</b>
Credit Capital Projects	County Economic Development Income Tax (CEDIT)	\$4,182,674.04
	<b>Total Taxes and Intergovernmental</b>	<b>\$4,182,674.04</b>
	Refunds and Reimbursements	\$2,920.92
	<b>Total Other Receipts</b>	<b>\$2,920.92</b>
<b>Total Credit Capital Projects</b>		<b>\$4,185,594.96</b>
Cumulative Sewer	General Property Taxes	\$407,526.62
	Vehicle/Aircraft Excise Tax Distribution	\$29,343.36
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,608.06
	<b>Total Taxes and Intergovernmental</b>	<b>\$438,478.04</b>
	Street and Curb Cuts Permits	\$115,227.26
	<b>Total Licenses and Permits</b>	<b>\$115,227.26</b>
	Refunds and Reimbursements	\$15,629.49
	<b>Total Other Receipts</b>	<b>\$15,629.49</b>
<b>Total Cumulative Sewer</b>		<b>\$569,334.79</b>
Fire Pension	Transfers In - Transferred from Another Fund	\$1,932,857.52
	<b>Total Other Receipts</b>	<b>\$1,932,857.52</b>
<b>Total Fire Pension</b>		<b>\$1,932,857.52</b>
Police Pension	Transfers In - Transferred from Another Fund	\$1,508,629.57
	<b>Total Other Receipts</b>	<b>\$1,508,629.57</b>
<b>Total Police Pension</b>		<b>\$1,508,629.57</b>
Utilities Pension	Earnings on Investments and Deposits	\$3,293,835.60
	Benefit Plan Contributions	\$1,366,600.00
	<b>Total Other Receipts</b>	<b>\$4,660,435.60</b>
<b>Total Utilities Pension</b>		<b>\$4,660,435.60</b>
Mishawaka Building Corporation	Other Receipts/399.00 - Miscellaneous	\$310,802.98
	<b>Total Other Receipts</b>	<b>\$310,802.98</b>
<b>Total Mishawaka Building Corporation</b>		<b>\$310,802.98</b>

Governmental Activities	Mishawaka Bond Bank	Earnings on Investments and Deposits	\$62,241.39
		Interfund Loans - Repayment from Another Fund	\$781,191.83
		<b>Total Other Receipts</b>	<b>\$843,433.22</b>
		<b>Total Mishawaka Bond Bank</b>	<b>\$843,433.22</b>
<b>Total Governmental Activities</b>			<b>\$102,661,464.76</b>
ELECTRIC	Electric Utility-Operating	Earnings on Investments and Deposits	\$171,632.08
		Refunds and Reimbursements	\$279,672.54
		Other Receipts/399.10 - Daily Receipts	\$70,330,681.83
		<b>Total Other Receipts</b>	<b>\$70,781,986.45</b>
		<b>Total Electric Utility-Operating</b>	<b>\$70,781,986.45</b>
	Electric Utility-Deprec/Improve	Transfers In - Transferred from Another Fund	\$3,848,020.03
		Other Receipts/399.00 - Miscellaneous	\$395,285.09
		<b>Total Other Receipts</b>	<b>\$4,243,305.12</b>
		<b>Total Electric Utility-Deprec/Improve</b>	<b>\$4,243,305.12</b>
	Electric Utility-Customer Deposit	Other Receipts/399.11 - Meter Deposits	\$207,977.00
		<b>Total Other Receipts</b>	<b>\$207,977.00</b>
		<b>Total Electric Utility-Customer Deposit</b>	<b>\$207,977.00</b>
	Electric Utility-Cash Reserve	Transfers In - Transferred from Another Fund	\$999,999.96
		<b>Total Other Receipts</b>	<b>\$999,999.96</b>
		<b>Total Electric Utility-Cash Reserve</b>	<b>\$999,999.96</b>
<b>Total ELECTRIC</b>			<b>\$76,233,268.53</b>
TRASH	Trash Collection	Other Receipts/399.07 - Trash Collection	\$2,482,170.63
		<b>Total Other Receipts</b>	<b>\$2,482,170.63</b>
		<b>Total Trash Collection</b>	<b>\$2,482,170.63</b>
<b>Total TRASH</b>			<b>\$2,482,170.63</b>
WASTEWATER	Wastewater Utility-Customer Deposit	Other Receipts/399.00 - Miscellaneous	\$650.00
		<b>Total Other Receipts</b>	<b>\$650.00</b>
		<b>Total Wastewater Utility-Customer Deposit</b>	<b>\$650.00</b>

WASTEWATER

Wastewater Utility-Operating	Earnings on Investments and Deposits	\$241,981.80
	Transfers In - Transferred from Another Fund	\$25,000.00
	Other Receipts/399.00 - Miscellaneous	\$2,652.60
	Other Receipts/399.10 - Other Receipts	\$19,903,966.07
	<b>Total Other Receipts</b>	<b>\$20,173,600.47</b>
	<b>Total Wastewater Utility-Operating</b>	<b>\$20,173,600.47</b>
Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$40,130.63
	Transfers In - Transferred from Another Fund	\$11,263,194.00
	Other Receipts/399.00 - Miscellaneous	\$6,014.70
	<b>Total Other Receipts</b>	<b>\$11,309,339.33</b>
	<b>Total Wastewater Util-Bond And Interest</b>	<b>\$11,309,339.33</b>
Wastewater Utility-Improvement	Other Charges for Services, Sales, and Fees/381.71 - Engineering Receipts	\$67,051.14
	<b>Total Charges for Services</b>	<b>\$67,051.14</b>
	Earnings on Investments and Deposits	\$251,097.95
	Transfers In - Transferred from Another Fund	\$10,121,652.63
	Other Receipts/381.11 - Miscellaneous Income non-operating	\$3,218.00
	<b>Total Other Receipts</b>	<b>\$10,375,968.58</b>
	<b>Total Wastewater Utility-Improvement</b>	<b>\$10,443,019.72</b>
Wastewater Utility-Sewer Insurance	Transfers In - Transferred from Another Fund	\$54,491.84
	Other Receipts/399.10 - Daily Receipts	\$314,856.42
	<b>Total Other Receipts</b>	<b>\$369,348.26</b>
	<b>Total Wastewater Utility-Sewer Insurance</b>	<b>\$369,348.26</b>
Wastewater Utility-Sewer Construction	Earnings on Investments and Deposits	\$160,700.48
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$6,700,000.00
	<b>Total Other Receipts</b>	<b>\$6,860,700.48</b>
	<b>Total Wastewater Utility-Sewer Construction</b>	<b>\$6,860,700.48</b>
Wastewater Utility-Sewer Debt Reserve	Earnings on Investments and Deposits	\$112,996.99
	Transfers In - Transferred from Another Fund	\$229,440.00

WASTEWATER	Wastewater Utility-Sewer Debt Reserve	Other Receipts/399.00 - Miscellaneous	\$3,533.12
	<b>Total Other Receipts</b>		<b>\$345,970.11</b>
	<b>Total Wastewater Utility-Sewer Debt Reserve</b>		<b>\$345,970.11</b>
<b>Total WASTEWATER</b>			<b>\$49,502,628.37</b>
WATER	Water Utility-Operating	Earnings on Investments and Deposits	\$74,512.01
		Other Receipts/399.00 - Other Receipts	\$12,605,356.83
	<b>Total Other Receipts</b>		<b>\$12,679,868.84</b>
	<b>Total Water Utility-Operating</b>		<b>\$12,679,868.84</b>
	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$12,620.83
		Transfers In - Transferred from Another Fund	\$2,373,408.00
		Other Receipts/399-10 - Miscellaneous	\$1,067,188.29
	<b>Total Other Receipts</b>		<b>\$3,453,217.12</b>
	<b>Total Water Utility-Bond And Interest</b>		<b>\$3,453,217.12</b>
	Water Utility-Improvement	Earnings on Investments and Deposits	\$2,008.31
		Other Receipts/399-00 - Miscellaneous	\$8,750,872.00
	<b>Total Other Receipts</b>		<b>\$8,752,880.31</b>
	<b>Total Water Utility-Improvement</b>		<b>\$8,752,880.31</b>
	Water Utility-Customer Deposit	Other Receipts/399-11 - Other Deposits-Meter Deposits	\$34,046.00
	<b>Total Other Receipts</b>		<b>\$34,046.00</b>
	<b>Total Water Utility-Customer Deposit</b>		<b>\$34,046.00</b>
	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$35,861.76
		Transfers In - Transferred from Another Fund	\$180,084.00
		Other Receipts/399.00 - Miscellaneous	\$3,555.70
	<b>Total Other Receipts</b>		<b>\$219,501.46</b>
	<b>Total Water Utility-Debt Reserve</b>		<b>\$219,501.46</b>
	Water Utility-Construction	Earnings on Investments and Deposits	\$190,369.71
		Other Receipts/399.00 - Miscellaneous	\$2,774,777.17
	<b>Total Other Receipts</b>		<b>\$2,965,146.88</b>
	<b>Total Water Utility-Construction</b>		<b>\$2,965,146.88</b>
<b>Total WATER</b>			<b>\$28,104,660.61</b>

**Mishawaka Civil City, St. Joseph County, Indiana  
Disbursements by Fund - 2019**

Governmental Activities	General	Salaries and Wages	\$18,163,414.92
		Employee Benefits	\$9,700,875.94
		<b>Total Personal Services</b>	<b>\$27,864,290.86</b>
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		Office Supplies	\$15,435.59
		Operating Supplies	\$1,160,005.54
		Other Supplies	\$6,469.82
		<b>Total Supplies</b>	<b>\$1,181,910.95</b>
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		Professional Services	\$400,549.61
		Communication and Transportation	\$105,495.00
		Printing and Advertising	\$12,710.56
		Insurance	\$836,042.63
		Utility Services	\$847,727.06
		Repairs and Maintenance	\$297,765.06
		Rentals	\$3,454.18
		Other Services and Charges	\$130,416.33
		<b>Total Services and Charges</b>	<b>\$2,634,160.43</b>
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		Machinery, Equipment, and Vehicles	\$273,303.42
		<b>Total Capital Outlays</b>	<b>\$273,303.42</b>
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		Transfer Out - Transferred To Another Fund	\$3,441,487.09
		Other Disbursements	\$31,837.69
		<b>Total Other Disbursements</b>	<b>\$3,473,324.78</b>
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		<b>Total General</b>	<b>\$35,426,990.44</b>
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	Motor Vehicle Highway	Salaries and Wages	\$1,565,984.96
		Employee Benefits	\$964,192.78
		<b>Total Personal Services</b>	<b>\$2,530,177.74</b>
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		Office Supplies	\$892.82
		Operating Supplies	\$4,757.67
		Repair and Maintenance Supplies	\$81,958.09

Governmental Activities	Motor Vehicle Highway	Other Supplies	\$32,863.95
		<b>Total Supplies</b>	<b>\$120,472.53</b>
		Communication and Transportation	\$6,408.77
		Printing and Advertising	\$152.02
		Insurance	\$23,381.65
		Utility Services	\$50,425.31
		Repairs and Maintenance	\$57,564.99
		Rentals	\$10,997.73
		Other Services and Charges	\$2,130.11
		<b>Total Services and Charges</b>	<b>\$151,060.58</b>
	<b>Total Motor Vehicle Highway</b>		<b>\$2,801,710.85</b>
Local Road And Street	Infrastructure		\$385,113.64
	Machinery, Equipment, and Vehicles		\$235,302.99
	<b>Total Capital Outlays</b>		<b>\$620,416.63</b>
	<b>Total Local Road And Street</b>		<b>\$620,416.63</b>
Motor Vehicle Highway Restricted	Infrastructure		\$421,150.00
	<b>Total Capital Outlays</b>		<b>\$421,150.00</b>
	Transfer Out - Transferred To Another Fund		\$572,850.00
	<b>Total Other Disbursements</b>		<b>\$572,850.00</b>
	<b>Total Motor Vehicle Highway Restricted</b>		<b>\$994,000.00</b>
Parks And Recreation	Salaries and Wages		\$1,591,039.58
	Employee Benefits		\$626,479.45
	<b>Total Personal Services</b>		<b>\$2,217,519.03</b>
	Office Supplies		\$2,343.13
	Operating Supplies		\$26,429.46

Governmental Activities	Parks And Recreation	Other Supplies	\$286,596.81
		<b>Total Supplies</b>	<b>\$315,369.40</b>
		Professional Services	\$5,272.20
		Communication and Transportation	\$7,844.71
		Printing and Advertising	\$7,724.16
		Insurance	\$109,807.55
		Utility Services	\$420,855.02
		Repairs and Maintenance	\$153,929.48
		Rentals	\$5,587.04
		Other Services and Charges	\$77,757.93
		<b>Total Services and Charges</b>	<b>\$788,778.09</b>
		Other Disbursements	\$12,702.50
		<b>Total Other Disbursements</b>	<b>\$12,702.50</b>
		<b>Total Parks And Recreation</b>	<b>\$3,334,369.02</b>
	Law Enforcement Continuing Ed	Operating Supplies	\$30,708.48
		<b>Total Supplies</b>	<b>\$30,708.48</b>
		Communication and Transportation	\$29,791.81
		<b>Total Services and Charges</b>	<b>\$29,791.81</b>
		Machinery, Equipment, and Vehicles	\$20,532.96
		<b>Total Capital Outlays</b>	<b>\$20,532.96</b>
		Other Disbursements	\$100.00
		<b>Total Other Disbursements</b>	<b>\$100.00</b>
		<b>Total Law Enforcement Continuing Ed</b>	<b>\$81,133.25</b>
	Public Safety	Other Supplies	\$38,813.02
		<b>Total Supplies</b>	<b>\$38,813.02</b>
		Professional Services	\$357,000.00

Governmental Activities	Public Safety	Communication and Transportation	\$81,078.18
		Repairs and Maintenance	\$434,389.83
		Other Services and Charges	\$724,383.00
		<b>Total Services and Charges</b>	<b>\$1,596,851.01</b>
		Machinery, Equipment, and Vehicles	\$1,138,066.31
		<b>Total Capital Outlays</b>	<b>\$1,138,066.31</b>
		Interfund Loan - Loaned To Another Fund	\$933,814.65
		<b>Total Other Disbursements</b>	<b>\$933,814.65</b>
		<b>Total Public Safety</b>	<b>\$3,707,544.99</b>
		Self-Insurance	Insurance
<b>Total Services and Charges</b>	<b>\$10,503,964.24</b>		
Other Disbursements	\$53,358.63		
<b>Total Other Disbursements</b>	<b>\$53,358.63</b>		
<b>Total Self-Insurance</b>		<b>\$10,557,322.87</b>	
Park Nonreverting Operating	Salaries and Wages		\$420.36
		<b>Total Personal Services</b>	<b>\$420.36</b>
	Other Supplies		\$55,027.94
		<b>Total Supplies</b>	<b>\$55,027.94</b>
	Professional Services	\$43,117.43	
	Communication and Transportation	\$1,529.70	
	Repairs and Maintenance	\$50,291.22	
	<b>Total Services and Charges</b>	<b>\$94,938.35</b>	
	Other Disbursements		\$2,706.50
		<b>Total Other Disbursements</b>	<b>\$2,706.50</b>
<b>Total Park Nonreverting Operating</b>		<b>\$153,093.15</b>	

Governmental Activities	Park Donation	Other Disbursements	\$89,102.69
		<b>Total Other Disbursements</b>	<b>\$89,102.69</b>
	<b>Total Park Donation</b>		<b>\$89,102.69</b>
	Sidewalk And Curb Repair	Infrastructure	\$16,160.90
		<b>Total Capital Outlays</b>	<b>\$16,160.90</b>
	<b>Total Sidewalk And Curb Repair</b>		<b>\$16,160.90</b>
	Flex Spending Account	Other Disbursements	\$29,242.08
		<b>Total Other Disbursements</b>	<b>\$29,242.08</b>
	<b>Total Flex Spending Account</b>		<b>\$29,242.08</b>
	Local Road & Bridge Matching Grant	Repairs and Maintenance	\$989,019.45
		<b>Total Services and Charges</b>	<b>\$989,019.45</b>
	<b>Total Local Road &amp; Bridge Matching Grant</b>		<b>\$989,019.45</b>
	LOIT Special Distribution	Professional Services	\$5,977.00
		<b>Total Services and Charges</b>	<b>\$5,977.00</b>
	<b>Total LOIT Special Distribution</b>		<b>\$5,977.00</b>
	Criminal Justice-State	Other Disbursements	\$91,003.46
		<b>Total Other Disbursements</b>	<b>\$91,003.46</b>
	<b>Total Criminal Justice-State</b>		<b>\$91,003.46</b>
	Police Arson/Drug Investigation	Transfer Out - Transferred To Another Fund	\$68,737.58
		<b>Total Other Disbursements</b>	<b>\$68,737.58</b>
	<b>Total Police Arson/Drug Investigation</b>		<b>\$68,737.58</b>

Governmental Activities	Mishawaka Gift	Other Disbursements	\$108,490.80
		<b>Total Other Disbursements</b>	<b>\$108,490.80</b>
	<b>Total Mishawaka Gift</b>		<b>\$108,490.80</b>
Community Development		Other Disbursements	\$366,294.67
		<b>Total Other Disbursements</b>	<b>\$366,294.67</b>
	<b>Total Community Development</b>		<b>\$366,294.67</b>
Property Rehab Revolving		Other Disbursements	\$46,456.39
		<b>Total Other Disbursements</b>	<b>\$46,456.39</b>
	<b>Total Property Rehab Revolving</b>		<b>\$46,456.39</b>
Consolidated TIF Area		Other Services and Charges	\$2,801.30
		<b>Total Services and Charges</b>	<b>\$2,801.30</b>
		Infrastructure	\$12,108,224.52
		<b>Total Capital Outlays</b>	<b>\$12,108,224.52</b>
		Transfer Out - Transferred To Another Fund	\$5,631,453.13
		Other Disbursements	\$1,487,004.28
		<b>Total Other Disbursements</b>	<b>\$7,118,457.41</b>
	<b>Total Consolidated TIF Area</b>		<b>\$19,229,483.23</b>
Off Street Parking		Other Supplies	\$1,077.20
		<b>Total Supplies</b>	<b>\$1,077.20</b>
		Professional Services	\$5,815.00
		<b>Total Services and Charges</b>	<b>\$5,815.00</b>
	<b>Total Off Street Parking</b>		<b>\$6,892.20</b>

Governmental Activities	Consolidated TIF Bond & Interest	Interfund Loan - Loaned To Another Fund	\$2,351,652.50
		<b>Total Other Disbursements</b>	<b>\$2,351,652.50</b>
<b>Total Consolidated TIF Bond &amp; Interest</b>			<b>\$2,351,652.50</b>
	Cumulative Capl Imprv Cigarette Tax	Interfund Loan - Loaned To Another Fund	\$53,949.20
		<b>Total Other Disbursements</b>	<b>\$53,949.20</b>
<b>Total Cumulative Capl Imprv Cigarette Tax</b>			<b>\$53,949.20</b>
	Mill at Ironworks Construction	Transfer Out - Transferred To Another Fund	\$82,818.96
		<b>Total Other Disbursements</b>	<b>\$82,818.96</b>
<b>Total Mill at Ironworks Construction</b>			<b>\$82,818.96</b>
	Cumulative Capital Development	Repairs and Maintenance	\$349,339.41
		<b>Total Services and Charges</b>	<b>\$349,339.41</b>
		Machinery, Equipment, and Vehicles	\$356,338.06
		<b>Total Capital Outlays</b>	<b>\$356,338.06</b>
<b>Total Cumulative Capital Development</b>			<b>\$705,677.47</b>
	Cedit Capital Projects	Operating Supplies	\$80,047.96
		Repair and Maintenance Supplies	\$201,252.79
		Other Supplies	\$287,497.21
		<b>Total Supplies</b>	<b>\$568,797.96</b>
		Professional Services	\$537,800.00
		Insurance	\$150,000.00
		Utility Services	\$145,168.29
		Repairs and Maintenance	\$440,534.42

Governmental Activities	Cedit Capital Projects	Other Services and Charges	\$724,383.00
		<b>Total Services and Charges</b>	<b>\$1,997,885.71</b>
		Infrastructure	\$303,490.50
		Improvements Other Than Buildings	\$2,061.03
		Machinery, Equipment, and Vehicles	\$607,693.41
		<b>Total Capital Outlays</b>	<b>\$913,244.94</b>
	<b>Total Cedit Capital Projects</b>		<b>\$3,479,928.61</b>
	Cumulative Sewer	Professional Services	\$158,900.31
		<b>Total Services and Charges</b>	<b>\$158,900.31</b>
		Machinery, Equipment, and Vehicles	\$232,619.50
		<b>Total Capital Outlays</b>	<b>\$232,619.50</b>
	<b>Total Cumulative Sewer</b>		<b>\$391,519.81</b>
	Fire Pension	Salaries and Wages	\$2,001,343.86
		<b>Total Personal Services</b>	<b>\$2,001,343.86</b>
	<b>Total Fire Pension</b>		<b>\$2,001,343.86</b>
	Police Pension	Salaries and Wages	\$1,290,013.77
		<b>Total Personal Services</b>	<b>\$1,290,013.77</b>
	<b>Total Police Pension</b>		<b>\$1,290,013.77</b>
	Utilities Pension	Other Personal Services	\$1,352,704.42
		<b>Total Personal Services</b>	<b>\$1,352,704.42</b>
		Other Services and Charges	\$13,319.81
		<b>Total Services and Charges</b>	<b>\$13,319.81</b>

Governmental Activities	Utilities Pension	Purchase of Investments	\$3,293,762.48
		<b>Total Other Disbursements</b>	<b>\$3,293,762.48</b>
<b>Total Utilities Pension</b>			<b>\$4,659,786.71</b>
Mishawaka Building Corporation		Other Services and Charges	\$310,802.98
		<b>Total Services and Charges</b>	<b>\$310,802.98</b>
<b>Total Mishawaka Building Corporation</b>			<b>\$310,802.98</b>
Mishawaka Bond Bank		Other Disbursements	\$1,304,679.00
		<b>Total Other Disbursements</b>	<b>\$1,304,679.00</b>
<b>Total Mishawaka Bond Bank</b>			<b>\$1,304,679.00</b>

<b>Total Governmental Activities</b>			<b>\$95,355,614.52</b>
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ELECTRIC	Electric Utility-Operating	Transfer Out - Transferred To Another Fund	\$4,848,019.99
		Other Disbursements	\$574,080.36
		<b>Total Other Disbursements</b>	<b>\$5,422,100.35</b>
		Administrative and General	\$4,710,532.26
		Power Production\Purchased Power	\$43,239,396.83
		Other Operating	\$16,210,446.41
		<b>Total Operations</b>	<b>\$64,160,375.50</b>
<b>Total Electric Utility-Operating</b>			<b>\$69,582,475.85</b>
Electric Utility-Deprec/Improve		Other Disbursements	\$2,844,158.02
		<b>Total Other Disbursements</b>	<b>\$2,844,158.02</b>
		Other Operating	\$1,399,499.02
		<b>Total Operations</b>	<b>\$1,399,499.02</b>
<b>Total Electric Utility-Deprec/Improve</b>			<b>\$4,243,657.04</b>

ELECTRIC	Electric Utility-Customer Deposit	Other Disbursements	\$11,693.27
		<b>Total Other Disbursements</b>	<b>\$11,693.27</b>
	<b>Total Electric Utility-Customer Deposit</b>		<b>\$11,693.27</b>
	Electric Utility-Cash Reserve	Transfer Out - Transferred To Another Fund	\$999,999.96
		<b>Total Other Disbursements</b>	<b>\$999,999.96</b>
	<b>Total Electric Utility-Cash Reserve</b>		<b>\$999,999.96</b>
<b>Total ELECTRIC</b>			<b>\$74,837,826.12</b>
TRASH	Trash Collection	Other Disbursements	\$2,424,042.39
		<b>Total Other Disbursements</b>	<b>\$2,424,042.39</b>
	<b>Total Trash Collection</b>		<b>\$2,424,042.39</b>
<b>Total TRASH</b>			<b>\$2,424,042.39</b>
WASTEWATER	Wastewater Utility-Customer Deposit	Other Disbursements	\$180.00
		<b>Total Other Disbursements</b>	<b>\$180.00</b>
	<b>Total Wastewater Utility-Customer Deposit</b>		<b>\$180.00</b>
	Wastewater Utility-Operating	Salaries and Wages	\$2,561,719.74
		<b>Total Personal Services</b>	<b>\$2,561,719.74</b>
		Transfer Out - Transferred To Another Fund	\$8,187,125.84
		Other Disbursements	\$1,820,173.00
		<b>Total Other Disbursements</b>	<b>\$10,007,298.84</b>
		Employee Pensions and Benefits	\$1,570,043.48

WASTEWATER	Wastewater Utility-Operating	Other Operating	\$4,525,625.94
		<b>Total Operations</b>	<b>\$6,095,669.42</b>
<b>Total Wastewater Utility-Operating</b>			<b>\$18,664,688.00</b>
Wastewater Util-Bond And Interest	Transfer Out - Transferred To Another Fund		\$3,360,000.00
	Other Disbursements		\$2,911,340.52
	<b>Total Other Disbursements</b>		<b>\$6,271,340.52</b>
Wastewater Util-Bond And Interest	Other Operating		\$4,857,269.50
	<b>Total Operations</b>		<b>\$4,857,269.50</b>
<b>Total Wastewater Util-Bond And Interest</b>			<b>\$11,128,610.02</b>
Wastewater Utility-Improvement	Other Disbursements		\$3,752,945.64
	<b>Total Other Disbursements</b>		<b>\$3,752,945.64</b>
	Other Operating		\$1,272,087.21
	<b>Total Operations</b>		<b>\$1,272,087.21</b>
<b>Total Wastewater Utility-Improvement</b>			<b>\$5,025,032.85</b>
Wastewater Utility-Sewer Insurance	Other Disbursements		\$366,718.77
	<b>Total Other Disbursements</b>		<b>\$366,718.77</b>
<b>Total Wastewater Utility-Sewer Insurance</b>			<b>\$366,718.77</b>
Wastewater Utility-Sewer Construction	Transfer Out - Transferred To Another Fund		\$6,786,652.63
	Other Disbursements		\$6,700,000.00
	<b>Total Other Disbursements</b>		<b>\$13,486,652.63</b>
<b>Total Wastewater Utility-Sewer Construction</b>			<b>\$13,486,652.63</b>

WASTEWATER	Wastewater Utility-Sewer	Other Disbursements	\$3,533.12
	Debt Reserve		
		<b>Total Other Disbursements</b>	<b>\$3,533.12</b>
		<b>Total Wastewater Utility-Sewer Debt Reserve</b>	<b>\$3,533.12</b>

<b>Total WASTEWATER</b>			<b>\$48,675,415.39</b>
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WATER	Water Utility-Operating	Salaries and Wages	\$2,002,096.96
		<b>Total Personal Services</b>	<b>\$2,002,096.96</b>
		Transfer Out - Transferred To Another Fund	\$2,553,492.00
		Other Disbursements	\$584,710.35
		<b>Total Other Disbursements</b>	<b>\$3,138,202.35</b>
		Employee Pensions and Benefits	\$1,081,959.11
		Other Operating	\$5,364,103.89
		<b>Total Operations</b>	<b>\$6,446,063.00</b>
		<b>Total Water Utility-Operating</b>	<b>\$11,586,362.31</b>
	Water Utility-Bond And Interest	Other Disbursements	\$2,252,168.79
		<b>Total Other Disbursements</b>	<b>\$2,252,168.79</b>
		<b>Total Water Utility-Bond And Interest</b>	<b>\$2,252,168.79</b>
	Water Utility-Improvement	Other Disbursements	\$9,063,356.98
		<b>Total Other Disbursements</b>	<b>\$9,063,356.98</b>
		<b>Total Water Utility-Improvement</b>	<b>\$9,063,356.98</b>

WATER	Water Utility-Customer Deposit	Other Disbursements	\$850.00
		<b>Total Other Disbursements</b>	<b>\$850.00</b>
	<b>Total Water Utility-Customer Deposit</b>		<b>\$850.00</b>
	Water Utility-Debt Reserve	Other Disbursements	\$3,555.70
		<b>Total Other Disbursements</b>	<b>\$3,555.70</b>
	<b>Total Water Utility-Debt Reserve</b>		<b>\$3,555.70</b>
	Water Utility-Construction	Other Disbursements	\$13,499,275.17
		<b>Total Other Disbursements</b>	<b>\$13,499,275.17</b>
	<b>Total Water Utility-Construction</b>		<b>\$13,499,275.17</b>
<b>Total WATER</b>			<b>\$36,405,568.95</b>

Mishawaka Civil City, St. Joseph County, Indiana  
Disbursements by Fund with Departments - 2019

Governmental Activities	General	No Department	Transfer Out - Transferred To Another Fund	\$3,441,487.09
<b>Total Other Disbursements</b>				<b>\$3,441,487.09</b>
<b>Total No Department</b>				<b>\$3,441,487.09</b>
		Controller	Salaries and Wages	\$322,619.83
			Employee Benefits	\$1,923,215.89
<b>Total Personal Services</b>				<b>\$2,245,835.72</b>
			Office Supplies	\$5,470.76
<b>Total Supplies</b>				<b>\$5,470.76</b>
			Professional Services	\$253,321.45
			Communication and Transportation	\$64,691.78
			Printing and Advertising	\$11,680.78
			Insurance	\$811,239.48
			Utility Services	\$847,727.06
			Repairs and Maintenance	\$47,611.89
			Other Services and Charges	\$52,879.45
<b>Total Services and Charges</b>				<b>\$2,089,151.89</b>
			Machinery, Equipment, and Vehicles	\$257,551.97
<b>Total Capital Outlays</b>				<b>\$257,551.97</b>

<b>Total Other Disbursements</b>		<b>\$31,837.69</b>
<b>Total Controller</b>		<b>\$4,629,848.03</b>
Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$150,916.74
<b>Total Personal Services</b>		<b>\$150,916.74</b>
	Office Supplies	\$588.51
<b>Total Supplies</b>		<b>\$588.51</b>
	Professional Services	\$7,166.50
	Communication and Transportation	\$2,032.70
	Other Services and Charges	\$2,227.01
<b>Total Services and Charges</b>		<b>\$11,426.21</b>
<b>Total Clerk-Treasurer (City/Town Units Only)</b>		<b>\$162,931.46</b>
Mayor	Salaries and Wages	\$154,135.28
<b>Total Personal Services</b>		<b>\$154,135.28</b>
	Office Supplies	\$919.69
<b>Total Supplies</b>		<b>\$919.69</b>
	Communication and Transportation	\$1,935.77

<b>Total Services and Charges</b>		<b>\$13,833.37</b>
<b>Total Mayor</b>		<b>\$168,888.34</b>
City Council/Town Board (Common Council)	Salaries and Wages	\$114,999.56
	Employee Benefits	\$6,000.00
<b>Total Personal Services</b>		<b>\$120,999.56</b>
	Office Supplies	\$341.00
<b>Total Supplies</b>		<b>\$341.00</b>
	Communication and Transportation	\$2,534.43
	Other Services and Charges	\$5,512.09
<b>Total Services and Charges</b>		<b>\$8,046.52</b>
<b>Total City Council/Town Board (Common Council)</b>		<b>\$129,387.08</b>
Planning & Zoning	Salaries and Wages	\$222,493.12
<b>Total Personal Services</b>		<b>\$222,493.12</b>
	Operating Supplies	\$1,121.88
<b>Total Supplies</b>		<b>\$1,121.88</b>
	Communication and Transportation	\$100.00

-----  
**Total Services and Charges** **\$1,798.50**  
 -----

-----  
**Total Planning & Zoning** **\$225,413.50**  
 -----

Data Processing (Computers) Salaries and Wages \$286,618.04

-----  
**Total Personal Services** **\$286,618.04**  
 -----

-----  
Operating Supplies \$10,608.08  
 -----

-----  
**Total Supplies** **\$10,608.08**  
 -----

-----  
Communication and Transportation \$30,490.36

Other Services and Charges \$3,505.98

-----  
**Total Services and Charges** **\$33,996.34**  
 -----

-----  
**Total Data Processing (Computers)** **\$331,222.46**  
 -----

Central Services (City Svcs-Municipal Svcs-Svc Ctr.) Salaries and Wages \$588,718.33

-----  
**Total Personal Services** **\$588,718.33**  
 -----

-----  
Office Supplies \$1,332.63

Operating Supplies \$829,569.49

Other Supplies \$2,520.56

-----  
**Total Supplies** **\$833,422.68**  
 -----

-----  
Professional Services \$30.00

Repairs and Maintenance \$60,015.63

<b>Total Services and Charges</b>		<b>\$63,499.81</b>
<b>Total Central Services (City Svcs-Municipal Svcs-Svc Ctr.)</b>		<b>\$1,485,640.82</b>
Law Department	Salaries and Wages	\$139,021.97
<b>Total Personal Services</b>		<b>\$139,021.97</b>
	Professional Services	\$3,168.40
	Communication and Transportation	\$1,087.24
	Insurance	\$24,803.15
	Other Services and Charges	\$2,260.20
<b>Total Services and Charges</b>		<b>\$31,318.99</b>
<b>Total Law Department</b>		<b>\$170,340.96</b>
Engineer	Salaries and Wages	\$382,487.14
<b>Total Personal Services</b>		<b>\$382,487.14</b>
	Office Supplies	\$1,492.42
<b>Total Supplies</b>		<b>\$1,492.42</b>
	Professional Services	\$6,000.00
	Communication and Transportation	\$1,269.32
	Repairs and Maintenance	\$28.21

-----  
**Total Services and Charges** **\$8,297.53**  
 -----

-----  
**Total Engineer** **\$392,277.09**  
 -----

Human Relations/Resources (Social Svc-Council On Aging)      Salaries and Wages \$33,706.41

-----  
**Total Personal Services** **\$33,706.41**  
 -----

-----  
 Office Supplies \$512.89  
 -----

-----  
**Total Supplies** **\$512.89**  
 -----

-----  
 Professional Services \$72,155.53

Communication and Transportation \$1,000.00

Printing and Advertising \$146.87

Other Services and Charges \$1,055.00

-----  
**Total Services and Charges** **\$74,357.40**  
 -----

-----  
**Total Human Relations/Resources (Social Svc-Council On Aging)** **\$108,576.70**  
 -----

Building Department (Jail Const. - Bldg. Comm. - Permits)      Salaries and Wages \$207,661.22

-----  
**Total Personal Services** **\$207,661.22**  
 -----

-----  
 Operating Supplies \$332.39  
 -----

-----  
**Total Supplies** **\$332.39**  
 -----

-----  
**Total Services and Charges** **\$235.00**  
 -----

-----  
**Total Building Department (Jail Const. - Bldg. Comm. - Permits)** **\$208,228.61**  
 -----

Code Enforcement Salaries and Wages \$281,298.42

-----  
**Total Personal Services** **\$281,298.42**  
 -----

-----  
Operating Supplies \$1,832.81  
 -----

-----  
**Total Supplies** **\$1,832.81**  
 -----

-----  
Other Services and Charges \$12,087.50  
 -----

-----  
**Total Services and Charges** **\$12,087.50**  
 -----

-----  
**Total Code Enforcement** **\$295,218.73**  
 -----

Fire Department Salaries and Wages \$7,758,775.39

Employee Benefits \$4,044,575.74

-----  
**Total Personal Services** **\$11,803,351.13**  
 -----

-----  
Office Supplies \$4,681.86

Operating Supplies \$276,339.30

Other Supplies \$3,648.55  
 -----

-----  
**Total Supplies** **\$284,669.71**  
 -----

-----  
Repairs and Maintenance \$101,034.67  
 -----

<b>Total Services and Charges</b>		<b>\$103,434.67</b>
<b>Total Fire Department</b>		<b>\$12,191,455.51</b>
Police Department (Town Marshall)	Salaries and Wages	\$7,310,856.65
	Employee Benefits	\$3,727,084.31
<b>Total Personal Services</b>		<b>\$11,037,940.96</b>
	Operating Supplies	\$40,201.59
	Other Supplies	\$300.71
<b>Total Supplies</b>		<b>\$40,502.30</b>
	Communication and Transportation	\$353.40
	Printing and Advertising	\$882.91
	Repairs and Maintenance	\$89,074.66
	Other Services and Charges	\$3,658.00
<b>Total Services and Charges</b>		<b>\$93,968.97</b>
	Machinery, Equipment, and Vehicles	\$15,751.45
<b>Total Capital Outlays</b>		<b>\$15,751.45</b>
<b>Total Police Department (Town Marshall)</b>		<b>\$11,188,163.68</b>

Governmental Activities	General	Cemetery	Other Services and Charges	\$30,000.00
		<b>Total Services and Charges</b>		<b>\$30,000.00</b>
		<b>Total Cemetery</b>		<b>\$30,000.00</b>
		Redevelopment	Salaries and Wages	\$209,106.82
		<b>Total Personal Services</b>		<b>\$209,106.82</b>
			Office Supplies	\$95.83
		<b>Total Supplies</b>		<b>\$95.83</b>
			Professional Services	\$58,707.73
		<b>Total Services and Charges</b>		<b>\$58,707.73</b>
		<b>Total Redevelopment</b>		<b>\$267,910.38</b>
<b>Total General</b>				<b>\$35,426,990.44</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$35,426,990.44</b>

**Mishawaka Civil City, St. Joseph County, Indiana  
Debt Statement - 2019**

	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
Governmental Activities	Notes and Loans Payable	Fire Station	\$2,260,964.11	\$0.00	\$266,668.00	\$1,994,296.11	\$305,455.01
	Revenue Bonds	TIF Battell Center	\$885,000.00	\$0.00	\$35,000.00	\$850,000.00	\$51,800.00
	Revenue Bonds	TIF series 2017 Economic Dev. Bond	\$9,930,000.00	\$0.00	\$2,130,000.00	\$7,800,000.00	\$2,307,042.50
		<b>SubTotal</b>	<b>\$13,075,964.11</b>	<b>\$0.00</b>	<b>\$2,431,668.00</b>	<b>\$10,644,296.11</b>	<b>\$2,664,297.51</b>
	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WASTEWATER	Revenue Bonds	Sewage 2015	\$27,260,000.00	\$0.00	\$2,715,000.00	\$24,545,000.00	\$3,878,950.00
	Revenue Bonds	Sewage 2010A	\$1,556,000.00	\$0.00	\$115,000.00	\$1,441,000.00	\$161,835.00
	Revenue Bonds	Sewage 2018	\$12,550,000.00	\$0.00	\$0.00	\$12,550,000.00	\$812,337.50
	Revenue Bonds	Sewage 2017B	\$23,180,000.00	\$0.00	\$1,045,000.00	\$22,135,000.00	\$1,690,847.50
	Revenue Bonds	Sewage 2017A	\$15,630,000.00	\$0.00	\$1,035,000.00	\$14,595,000.00	\$1,547,743.76
		<b>SubTotal</b>	<b>\$80,176,000.00</b>	<b>\$0.00</b>	<b>\$4,910,000.00</b>	<b>\$75,266,000.00</b>	<b>\$8,091,713.76</b>
	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WATER	Revenue Bonds	Water 2007	\$850,000.00	\$0.00	\$415,000.00	\$435,000.00	\$445,987.50
	Revenue Bonds	Water 2013	\$5,965,000.00	\$0.00	\$1,445,000.00	\$4,520,000.00	\$1,558,781.50
	Revenue Bonds	Water 2018	\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	\$371,600.00
		<b>SubTotal</b>	<b>\$19,815,000.00</b>	<b>\$0.00</b>	<b>\$1,860,000.00</b>	<b>\$17,955,000.00</b>	<b>\$2,376,369.00</b>
		<b>GRAND TOTAL</b>	<b>\$113,066,964.11</b>	<b>\$0.00</b>	<b>\$9,201,668.00</b>	<b>\$103,865,296.11</b>	<b>\$13,132,380.27</b>

Mishawaka Civil City, St. Joseph County, Indiana  
Deficit Fund Balance Report - 2019

<u>Enterprise</u> <u>Name</u>	<u>Fund Name</u>	<u>Ending Cash and</u> <u>Investment</u> <u>Balance</u>
	<b>Total deficit fund balances</b>	

**Mishawaka Civil City, St. Joseph County, Indiana  
Leases 2019**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2020</b>	<b>Lease Begining Date</b>	<b>Lease Ending Date</b>
Governmental Activities (General)	MISHAWAKA LOCAL BOND BANK	2017 FIRE TRUCK	\$114,108.51	08/01/2017	02/01/2022
	MISHAWAKA LOCAL BOND BANK	2017 AMBULANCE	\$58,728.48	08/01/2017	02/01/2022
	MISHAWAKA LOCAL BOND BANK	2019 TURN OUT GEAR	\$51,202.02	02/01/2019	08/01/2023
	MOTOROLA	RADIOS	\$312,727.96	01/01/2018	01/01/2022
	MISHAWAKA LOCAL BOND BANK	2018 RECORDS MGMT SYSTEM	\$134,937.75	08/01/2018	02/01/2028
	MISHAWAKA LOCAL BOND BANK	2019 AERIAL FIRE TRUCK	\$115,493.35	08/01/2019	08/01/2028
	<b>Total Governmental Activities (General) \$787,198.07</b>				
ELECTRIC (Electric Utility)	MOTOROLA	RADIOS	\$40,089.05	01/01/2018	01/01/2022
	<b>Total ELECTRIC (Electric Utility) \$40,089.05</b>				
WASTEWATER (Wastewater Utility)	MOTOROLA	RADIOS	\$20,294.73	01/01/2018	01/01/2022
	<b>Total WASTEWATER (Wastewater Utility) \$20,294.73</b>				
WATER (Water Utility)	MOTOROLA	RADIOS	\$23,908.86	01/01/2018	01/01/2022
	<b>Total WATER (Water Utility) \$23,908.86</b>				
<b>GRAND TOTAL \$871,490.71</b>					

Mishawaka Civil City, St. Joseph County, Indiana  
Other Post-Employment Benefits (OPEB) 2019

Name of the OPEB plan	City of Mishawaka
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical,LifeInsurance,DeathBenefits
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	City of Mishawaka
Street Address	600 E 3rd Street
City	MISHAWAKA
State	IN
Zip	46544
Contact Person	Rebecca Miller
Phone	574-258-1622
E-mail	rmiller@mishawaka.in.gov
Employer sponsoring the plan	City of Mishawaka
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	193
Inactive employees entitled to but not yet receiving benefits	1
Active employees	548
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	3.16%
Plan Members (e.g. 99.99)	0.25%
Annual Covered Payroll (e.g. 9999.99)	\$28,439,958.83
Cost Method for Funding Purposes	Entry Age Normal (%Salary)

**Mishawaka Civil City, St. Joseph County, Indiana  
Transfers - 2019**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
General	\$3,441,487.09	General	\$999,999.96
Motor Vehicle Highway Restricted	\$572,850.00	Local Road & Bridge Matching Grant	\$572,850.00
Police Arson/Drug Investigation	\$68,737.58	Mishawaka Gift	\$68,737.58
Consolidated TIF Area	\$5,631,453.13	Consolidated TIF Bond & Interest	\$2,354,272.09
Mill at Ironworks Construction	\$82,818.96	Water Utility-Bond And Interest	\$2,373,408.00
Water Utility-Operating	\$2,553,492.00	Wastewater Utility-Operating	\$25,000.00
Wastewater Utility-Operating	\$8,187,125.84	Wastewater Util-Bond And Interest	\$11,263,194.00
Wastewater Util-Bond And Interest	\$3,360,000.00	Wastewater Utility-Improvement	\$10,121,652.63
Electric Utility-Operating	\$4,848,019.99	Wastewater Utility-Sewer Insurance	\$54,491.84
Electric Utility-Cash Reserve	\$999,999.96	Electric Utility-Deprec/Improve	\$3,848,020.03
Wastewater Utility-Sewer Construction	\$6,786,652.63	Electric Utility-Cash Reserve	\$999,999.96
<b>Total Transfers Out</b>	<b>\$36,532,637.18</b>	Wastewater Utility-Sewer Debt Reserve	\$229,440.00
		Water Utility-Debt Reserve	\$180,084.00
		Fire Pension	\$1,932,857.52
		Police Pension	\$1,508,629.57
		<b>Total Transfers In</b>	<b>\$36,532,637.18</b>

**Fund Transfer To**

**Fund Transfer From**

	101 - General	244 - Local Road & Bridge Matching Grant	276 - Mishawaka Gift	313 - Consolidated TIF Bond & Interest	602 - Water Utility-Bond And Interest
101 - General	-	-	-	-	-
203 - Motor Vehicle Highway Restricted	-	572,850	-	-	-
271 - Police Arson/Drug Investigation	-	-	68,738	-	-
291 - Consolidated TIF Area	-	-	-	984,218	-
406 - Mill at Ironworks Construction	-	-	-	70	-
601 - Water Utility-Operating	-	-	-	-	198,070
606 - Wastewater Utility-Operating	-	-	-	-	-
607 - Wastewater Util-Bond And Interest	-	-	-	-	-
610 - Electric Utility-Operating	-	-	-	-	-
614 - Electric Utility-Cash Reserve	83,333	-	-	-	-
616 - Wastewater Utility-Sewer Construction	-	-	-	-	-
<b>Total</b>	<b><u>\$ 1,000,000</u></b>	<b><u>\$ 572,850</u></b>	<b><u>\$ 68,738</u></b>	<b><u>\$ 2,354,272</u></b>	<b><u>\$ 2,373,408</u></b>

*For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)*

**Fund Transfer From**

	<b>606 - Wastewater Utility- Operating</b>	<b>607 - Wastewater Util-Bond And Interest</b>	<b>608 - Wastewater Utility- Improvement</b>	<b>609 - Wastewater Utility- Sewer Insurance</b>	<b>612 - Electric Utility- Deprec/Improve</b>
101 - General	-	-	-	-	-
203 - Motor Vehicle Highway Restricted	-	-	-	-	-
271 - Police Arson/Drug Investigation	-	-	-	-	-
291 - Consolidated TIF Area	-	1,680,000	-	-	-
406 - Mill at Ironworks Construction	-	-	-	-	-
601 - Water Utility-Operating	-	-	-	-	-
606 - Wastewater Utility-Operating	-	421,905	-	43,000	-
607 - Wastewater Util-Bond And Interest	-	-	1,680,000	-	-
610 - Electric Utility-Operating	-	-	-	-	613,753
614 - Electric Utility-Cash Reserve	-	-	-	-	-
616 - Wastewater Utility-Sewer Construction	25,000	-	138,791	-	-
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 11,263,194</b>	<b>\$ 10,121,653</b>	<b>\$ 54,492</b>	<b>\$ 3,848,020</b>

**Fund Transfer From**

	<b>614 - Electric Utility-Cash Reserve</b>	<b>617 - Wastewater Utility-Sewer Debt Reserve</b>	<b>618 - Water Utility-Debt Reserve</b>	<b>702 - Fire Pension</b>	<b>703 - Police Pension</b>
101 - General	-	-	-	968,429	752,315
203 - Motor Vehicle Highway Restricted	-	-	-	-	-
271 - Police Arson/Drug Investigation	-	-	-	-	-
291 - Consolidated TIF Area	-	-	-	-	-
406 - Mill at Ironworks Construction	-	-	-	-	-
601 - Water Utility-Operating	-	-	15,007	-	-
606 - Wastewater Utility-Operating	-	19,120	-	-	-
607 - Wastewater Util-Bond And Interest	-	-	-	-	-
610 - Electric Utility-Operating	83,333	-	-	-	-
614 - Electric Utility-Cash Reserve	-	-	-	-	-
616 - Wastewater Utility-Sewer Construction	-	-	-	-	-
<b>Total</b>	<b>\$ 1,000,000</b>	<b>\$ 229,440</b>	<b>\$ 180,084</b>	<b>\$ 1,932,858</b>	<b>\$ 1,508,630</b>

**Fund Transfer From**

	<b><u>Total</u></b>
101 - General	3,441,487
203 - Motor Vehicle Highway Restricted	572,850
271 - Police Arson/Drug Investigation	68,738
291 - Consolidated TIF Area	5,631,453
406 - Mill at Ironworks Construction	82,819
601 - Water Utility-Operating	2,553,492
606 - Wastewater Utility-Operating	8,187,126
607 - Wastewater Util-Bond And Interest	3,360,000
610 - Electric Utility-Operating	4,848,020
614 - Electric Utility-Cash Reserve	1,000,000
616 - Wastewater Utility-Sewer Construction	6,786,653
<b>Total</b>	<b><u><u>\$ 36,532,637</u></u></b>

**Mishawaka Civil City, St. Joseph County, Indiana  
Grants - 2019**

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
OPO 18-19	NHTSA 402 FY2019 Occupant Protection/OP O Enforcement	Nat'l Highway Traffic Safety Adm.	Indiana Criminal Justice Institute	20.600	FY 19 OPO	OPO-2019- 0082	Reimbursemen t Grant	Criminal Justice-State	\$65,207.77	\$65,207.77	\$0.00	\$0.00	\$0.00	\$0.00
DUI 18-19	NHTSA 405d FY2019/DUI Task Force	Nat'l Highway Traffic Safety Adm.	Indiana Criminal Justice Institute	20.616	FY19 DUITF	DUI-2019- 00019	Reimbursemen t Grant	Criminal Justice-State	\$7,681.66	\$7,681.66	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2019	Community Development Block Grant/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B19MC180 017	Reimbursemen t Grant	Community Development	\$0.00	\$0.00	\$103,891.71	\$0.00	\$0.00	\$0.00
JAG 2017	Edward Byrne Memorial Justice Assistance Grant Program	US Dept of Justice	Bureau of Justice Assistance	16.738	Edward Byrne Memorial Assistance Grant	2017-DJ- BX-0162	Reimbursemen t Grant	General	\$5,662.00	\$5,662.00	\$0.00	\$0.00	\$0.00	\$0.00
JAG 2018	Edward Byrne Memorial Justice Assistance Grant Program	US Dept of Justice	Bureau of Justice Assistance	16.738	Edward Byrne Memorial Assistance Grant	2018-DJ- BX-0095	Reimbursemen t Grant	Public Safety	\$12,151.00	\$12,151.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2018	Community Development Block Grants/Entitle ment Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B18MC180 018	Reimbursemen t Grant	Community Development	\$258,541.75	\$258,541.75	\$0.00	\$0.00	\$0.00	\$0.00
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	\$72,362.79	\$72,362.79	\$0.00	\$0.00	\$0.00	\$0.00
JAG 2017	Edward Byrne Memorial Justice Assistance Grant Program	US Dept of Justice	Bureau of Justice Assistance	16.738	Edward Byrne Memorial Assistance Grant	2017-DJ- BX-0162	Reimbursemen t Grant	Public Safety	\$5,735.00	\$5,735.00	\$0.00	\$0.00	\$0.00	\$0.00
SAVE GRANT	Stop Arm Violation Enforcement	Nat'l Hwy Traffic Safety Adm	Indiana Criminal Justice Institute	20.600	2019 402 NHTSA	69A375193 00004020I NO	Reimbursemen t Grant	General	\$18,114.03	\$18,114.03	\$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
JAG 2019	Edward Byrne Memorial Justice Assistance Grant Program	US Dept of Justice	Bureau of Justice Assistance	16.738	Edward Byrne Memorial Assistance Grant	2019-DJ- BX-0167	Reimbursemen t Grant	Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHIRP 2020	State and Community Highway Safety Program	Nat'l Hwy Traffic Safety Adm	Indiana Criminal Justice Institute	20.600	TSP CHIRP/DUITF/ CITLI	69A375183 00001640I NA	Reimbursemen t Grant	Criminal Justice-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Mishawaka Civil City, St. Joseph County, Indiana  
Capital Assets 2019**

<b>Government/ Enterprise</b>	<b>Asset Type</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>	Land	\$19,664,346.12	-	-	\$19,664,346.12
	Infrastructure	\$174,423,425.70	\$23,204,027.40	-	\$197,627,453.10
	Building	\$39,295,352.38	\$984,791.24	\$12,559.00	\$40,267,584.62
	Improvement	\$37,603,155.27	\$2,396,329.45	\$114,651.67	\$39,884,833.05
	Machinery	\$33,839,776.98	\$2,708,349.13	\$665,765.61	\$35,882,360.50
	Construction	\$36,498,608.42	\$5,657,759.27	\$20,838,944.12	\$21,317,423.57
	Books	-	-	-	-
<b>ELECTRIC</b>	Land	\$307,732.36	-	-	\$307,732.36
	Infrastructure	-	-	-	-
	Building	\$2,153,064.42	\$35,160.42	\$15,940.50	\$2,172,284.34
	Improvement	\$75,480,297.53	\$3,233,777.21	\$269,935.26	\$78,444,139.48
	Machinery	\$6,888,706.72	\$480,797.02	\$1,665,234.51	\$5,704,269.23
	Construction	-	-	-	-
	Books	-	-	-	-
<b>TRASH</b>	Land	-	-	-	-
	Infrastructure	-	-	-	-
	Building	-	-	-	-
	Improvement	-	-	-	-
	Machinery	-	-	-	-
	Construction	-	-	-	-
	Books	-	-	-	-
<b>WASTEWATER</b>	Land	\$766,776.35	\$3,500.00	-	\$770,276.35
	Infrastructure	-	-	-	-
	Building	\$37,078,142.53	-	\$4,378.30	\$37,073,764.23
	Improvement	\$105,612,094.97	\$1,027,962.41	-	\$106,640,057.38
	Machinery	\$37,578,023.98	\$490,712.11	\$428,972.34	\$37,639,763.75
	Construction	\$3,589,291.95	\$4,912,443.46	-	\$8,501,735.41

<b>WASTEWATER</b>	Books	-	-	-	-
<b>WATER</b>	Land	\$1,917,952.62	\$8,900.00	-	\$1,926,852.62
	Infrastructure	-	-	-	-
	Building	\$14,952,910.29	-	\$35,687.37	\$14,917,222.92
	Improvement	\$42,306,728.82	\$1,257,214.33	\$82,468.24	\$43,481,474.91
	Machinery	\$8,798,764.41	\$270,051.98	\$467,985.36	\$8,600,831.03
	Construction	-	-	-	-
	Books	-	-	-	-

**Mishawaka Civil City, St. Joseph County, Indiana  
Accounts Payable/Receivable Statement - 2019**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
ELECTRIC	\$3,954,692.63	\$3,389,116.43
TRASH	\$0.00	\$112,361.49
WASTEWATER	\$94,720.14	\$1,084,332.49
WATER	\$148,076.66	\$480,369.09
Governmental Activities	\$921,355.87	\$1,124,740.56

**Mishawaka Civil City, St. Joseph County, Indiana  
Financial Assistance to Non Governmental Entities - 2019**

<b>Name</b>	<b>Federal Tax ID</b>	<b>Street Address</b>	<b>City/State</b>	<b>County</b>	<b>Operating Officer Name</b>	<b>Phone</b>	<b>Description</b>	<b>Amount</b>	<b>Type</b>
Boys & Girls Club of St. Joseph Cou	35-1329625	1411 Lincolnway West	Mishawaka IN	St. Joseph	Jacqueline Kronk	574-259-5666	Federal Pass Thru	\$20,000.00	BOYS & GIRLS CLUBS
Habitat for Humanity	31-1196894	402 E South St.	South Bend IN	St. Joseph	Jim Williams	574-288-6967	Federal Pass Thru	\$32,500.00	OTHER NOT-FOR-PROFIT
Mishawaka Food Pantry Inc	45-2297920	315 Lincolnway West	Mishawaka IN	St. Joseph	Michael Hayes	574-220-6213	Federal Pass Thru	\$20,000.00	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	\$10,000.00	OTHER NOT-FOR-PROFIT
United Way of St. Joseph County	35-1063368	3517 E Jefferson Blvd	South Bend IN	St. Joseph	Laura Jensen	574-232-8201	Federal Pass Thru	\$8,739.00	UNITED WAY
YWCA	35-0868226	1102 S Fellows	South Bend IN	St. Joseph	Linda Baechle	574-233-9491	Federal Pass Thru	\$12,652.71	YMCA/YWCA

**Mishawaka Civil City, St. Joseph County, Indiana  
Pensions - 2019**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
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	
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>	X	

<b>Name of the Pension Plan</b>	<b>Mishawaka Utilities Retirement System</b>
Type or class of employees covered by the Plan	Utility employees who complete one year of employment
Type of Pension Plan	Single Employer Defined Benefit
IN Code that applied to this Plan	Municipal Utility Employees' Pension Fund IC 8-1.5-3-7
Does the Plan have terms related to vesting?	Yes
If Yes, list the terms that must be met to vest	10-15 year graded vesting
Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)?	No
Benefits provided under this Plan	Disability Benefits Death Benefits Retirement Income
<b>Plan Administrator</b>	
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
<b>Current Number of Participants</b>	
Active Employees that are Vested (e.g. 9999)	82
Active Employees that are Not Vested (e.g. 9999)	36
Separated Employees But are Vested (e.g. 9999)	1
Current Number of Retirees (e.g. 9999)	76
<b>Please enter the information below from the most recent actuarial valuation.</b>	
Has there been an actuarial valuation done for this Plan?	Yes
<b>Contribution Rates (as a Percentage of Payroll)</b>	
Employer (e.g. 99.99)	14.16%
Plan Members (e.g. 99.99)	0.00%
Annual Covered Payroll (e.g. 9999.99)	\$6,396,977.00

Actuarial Cost Method for Funding Purposes	Entry Age Normal (% Salary)
Remaining Amortization Period in years (e.g. 99)	25
Amortization Begin Date	01/01/2019
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	01/01/2019
<b>Actuarial Assumptions</b>	
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-2018
Generational or Static Projection	Generational
Plan Status	Open
Plan Benefits	Accruing
Accrual Formula	Final average earnings
<b>Additional Information</b>	
Plan's Funding Percentage Ratio (Market Value Only) (e.g. 99.99)	84.49
Actual Investment Return for Last Year (e.g. 99.99)	-5.41%
Actual Benefit Payments for Last Year (e.g. 9999.99)	\$1,116,221.60
<b>Percentage of Assets Invested in (as of Valuation Date)</b>	
Equities (e.g. 99.99)	51.25%
Fixed Income (e.g. 99.99)	41.98%
Cash (e.g. 99.99)	0.46%
Other (e.g. 99.99)	6.31%
Total	100.00%
<b>Pension Liability</b>	

Actuarial Present Value of Projected Benefit Payments (e.g. 9999.99)	\$28,381,720.00
Service Cost (e.g. 9999.99)	\$581,919.00
Actuarially Determined Contribution (e.g. 9999.99)	\$882,692.00
Employer Contributions (e.g. 9999.99)	\$1,057,700.00
Total Pension Liability (e.g. 9999.99)	\$23,690,327.00
Plan's Fiduciary Net Position (e.g. 9999.99)	\$20,014,789.00
Net Pension Liability (e.g. 9999.99)	\$3,675,538.00
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability (e.g. 99.99)	84.49%

Files Uploaded	Upload Date
2_318_1253_2019_20200219154027_M190 Mishawaka Utilities 1.1.2019 Valuation Report rm.pdf	2/19/2020 3:40:00 PM
2_318_1253_2019_20200219155253_M190 Mishawaka Utilities 12.31.2018 GASB Report rm.pdf	2/19/2020 3:53:00 PM