

Annual Financial Report



Indiana State Board of Accounts

2020

MISHAWAKA CIVIL CITY

St. Joseph County

Submitted on 7/6/2021 11:29:00 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 - 2020
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	101	General	\$13,715,624.76	\$37,754,341.56	\$35,409,174.44	\$16,060,791.88
	150	COVID-19 Cares Act	\$0.00	\$1,619,950.00	\$1,619,950.00	\$0.00
	151	CDBG COVID-19	\$0.00	\$0.00	\$17,640.00	-\$17,640.00
	152	CEDIT Revolving Fund	\$0.00	\$515,000.00	\$48,351.65	\$466,648.35
	201	Motor Vehicle Highway	\$1,041,499.86	\$2,476,951.62	\$2,691,492.42	\$826,959.06
	202	Local Road And Street	\$490,848.46	\$789,934.35	\$616,423.41	\$664,359.40
	203	Motor Vehicle Highway Restricted	\$44,409.49	\$915,816.83	\$755,908.69	\$204,317.63
	204	Parks And Recreation	\$1,622,535.72	\$3,430,642.14	\$3,096,920.26	\$1,956,257.60
	210	Law Enforcement Continuing Ed	\$134,887.42	\$87,300.48	\$67,787.58	\$154,400.32
	211	Public Safety	\$1,675,521.08	\$3,301,026.79	\$3,158,875.96	\$1,817,671.91
	212	Self-Insurance	\$3,485,777.21	\$10,846,408.07	\$10,011,036.33	\$4,321,148.95
	214	Park Nonreverting Operating	\$646,965.04	\$218,852.53	\$155,023.88	\$710,793.69
	216	Park Donation	\$117,228.52	\$67,573.47	\$34,406.30	\$150,395.69
	225	Flex Spending Account	\$47,013.77	\$74,424.88	\$117,905.81	\$3,532.84
	230	Ambulance Fund	\$162,574.17	\$308,155.87	\$80,130.00	\$390,600.04
	244	Local Road & Bridge Matching Grant	\$156,680.55	\$854,300.00	\$1,010,980.55	\$0.00
	245	Rainy Day	\$586,339.98	\$0.00	\$0.00	\$586,339.98
	264	CARES Provider Relief Fund	\$0.00	\$44,575.58	\$0.00	\$44,575.58
	270	Criminal Justice-State	\$82,583.00	\$79,060.93	\$79,060.93	\$82,583.00
	271	Police Arson/Drug Investigation	\$2,066.69	\$0.00	\$0.00	\$2,066.69
	272	Bicentennial Gift	\$1,383.67	\$7.30	\$0.00	\$1,390.97
	276	Mishawaka Gift	\$412,924.12	\$84,250.00	\$44,436.40	\$452,737.72
	282	Community Development	\$14,752.71	\$465,442.29	\$458,092.72	\$22,102.28
	287	Industrial Development	\$58,157.66	\$0.00	\$0.00	\$58,157.66
	288	Property Rehab Revolving	\$139,000.81	\$54,820.17	\$54,845.17	\$138,975.81
	291	Consolidated TIF Area	\$14,942,601.44	\$19,846,382.02	\$21,844,372.33	\$12,944,611.13
	292	Off Street Parking	\$12,065.80	\$7,491.00	\$1,053.50	\$18,503.30
	299	Mill at Ironworks Debt Reserve	\$1,133,509.87	\$6,906.66	\$0.00	\$1,140,416.53
	313	Consolidated TIF Bond & Interest	\$1,152,841.25	\$2,360,665.00	\$2,358,842.50	\$1,154,663.75
	401	Cumulative Capl Imprv Cigarette Tax	\$1,906,313.59	\$104,622.28	\$115,493.35	\$1,895,442.52

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	417	Cumulative Capital Development	\$456,687.65	\$571,556.03	\$621,841.16	\$406,402.52
	430	Cedit Capital Projects	\$4,299,645.11	\$4,837,770.11	\$3,562,763.37	\$5,574,651.85
	432	Cumulative Sewer	\$2,846,874.81	\$108,692.28	\$463,867.25	\$2,491,699.84
	702	Fire Pension	\$946,597.21	\$1,978,582.86	\$1,964,788.76	\$960,391.31
	703	Police Pension	\$803,828.47	\$1,310,469.22	\$1,319,057.37	\$795,240.32
	704	Utilities Pension	\$23,277,217.02	\$4,503,276.40	\$1,235,938.63	\$26,544,554.79
	998	Mishawaka Building Corporation	\$0.00	\$305,455.01	\$305,455.01	\$0.00
	999	Mishawaka Bond Bank	\$1,615,139.31	\$845,567.99	\$0.00	\$2,460,707.30
		SubTotal	\$78,032,096.22	\$100,776,271.72	\$93,321,915.73	\$85,486,452.21
ELECTRIC	610	Electric Utility-Operating	\$8,675,862.37	\$68,768,972.49	\$63,432,855.01	\$14,011,979.85
	612	Electric Utility-Deprec/Improve	\$741.79	\$5,651,076.20	\$5,651,817.99	\$0.00
	613	Electric Utility-Customer Deposit	\$3,156,199.52	\$153,930.39	\$24,230.00	\$3,285,899.91
	614	Electric Utility-Cash Reserve	\$754,000.00	\$999,999.96	\$999,999.96	\$754,000.00
		SubTotal	\$12,586,803.68	\$75,573,979.04	\$70,108,902.96	\$18,051,879.76
TRASH	620	Trash Collection	\$1,008,973.98	\$2,484,638.25	\$2,400,931.42	\$1,092,680.81
		SubTotal	\$1,008,973.98	\$2,484,638.25	\$2,400,931.42	\$1,092,680.81
WASTEWATER	605	Wastewater Utility-Customer Deposit	\$4,275.00	\$1,405.00	\$100.00	\$5,580.00
	606	Wastewater Utility-Operating	\$3,857,457.68	\$22,211,933.68	\$19,132,172.44	\$6,937,218.92
	607	Wastewater Util-Bond And Interest	\$2,979,411.81	\$11,463,291.04	\$11,451,929.51	\$2,990,773.34
	608	Wastewater Utility-Improvement	\$16,207,795.92	\$9,247,788.65	\$9,683,753.71	\$15,771,830.86
	609	Wastewater Utility-Sewer Insurance	\$11,413.20	\$344,932.23	\$284,087.66	\$72,257.77
	616	Wastewater Utility-Sewer Construction	\$6,921,430.05	\$0.00	\$5,608,553.22	\$1,312,876.83
	617	Wastewater Utility-Sewer Debt Reserve	\$4,104,604.55	\$311,041.69	\$2,050.37	\$4,413,595.87
		SubTotal	\$34,086,388.21	\$43,580,392.29	\$46,162,646.91	\$31,504,133.59
WATER	601	Water Utility-Operating	\$4,279,241.83	\$13,071,975.90	\$12,336,568.33	\$5,014,649.40
	602	Water Utility-Bond And Interest	\$1,870,708.33	\$2,309,467.36	\$2,379,814.50	\$1,800,361.19
	603	Water Utility-Improvement	\$993,580.54	\$947,324.37	\$1,924,179.07	\$16,725.84
	604	Water Utility-Customer Deposit	\$684,991.87	\$41,798.00	\$2,177.50	\$724,612.37
	618	Water Utility-Debt Reserve	\$1,629,854.84	\$213,966.92	\$0.00	\$1,843,821.76
	619	Water Utility-Construction	\$2,365,258.10	\$15,511.95	\$1,966,138.00	\$414,632.05
			SubTotal	\$11,823,635.51	\$16,600,044.50	\$18,608,877.40
		GRAND TOTAL	\$137,537,897.60	\$239,015,325.80	\$230,603,274.42	\$145,949,948.98

**Mishawaka Civil City, St. Joseph County, Indiana
Detailed Receipts - 2020**

Governmental Activities	General	General Property Taxes	\$19,465,651.43
		County Option Income Tax (COIT)	\$4,694,745.03
		ABC Excise Tax Distribution	\$67,534.50
		Casino/Riverboat Distribution	\$285,841.02
		Cigarette Tax Distribution	\$3,317,585.43
		Vehicle/Aircraft Excise Tax Distribution	\$1,521,996.20
		Commercial Vehicle Excise Tax Distribution (CVET)	\$76,858.21
		ABC Gallonage Tax Distribution	\$117,361.68
		State, Federal, and Local Payments in Lieu of Taxes	\$3,427,290.68
		Federal and State Grants and Distributions - Public Safety	\$55,883.96
		Total Taxes and Intergovernmental	\$33,030,748.14
		Food and Amusement Licenses and Permits	\$6,805.00
		Planning, Zoning, and Building Permits and Fees	\$536,357.00
		Street and Curb Cuts Permits	\$15,215.00
		Dog Licenses	\$300.00
		Cable TV Licenses	\$221,602.16
		Other Licenses and Permits/321.11, 18-26 - Other Licenses and Permits	\$4,475.00
		Other Licenses and Permits/364.02 - Trash Franchise Fee	\$16,151.40
		Other Licenses and Permits/364.04 - Video Franchise Fee	\$52,103.23
		Total Licenses and Permits	\$853,008.79
		Emergency Medical Services Fees	\$1,325,186.59
		Document and Copy Fees	\$190.00
		Police Protection Contracts and Service Fees	\$4,733.03
		Other Charges for Services, Sales, and Fees/342.04 - Alarm Charges	\$1,525.00
		Other Charges for Services, Sales, and Fees/399.03 - Towing Receipts	\$1,190.00
		Total Charges for Services	\$1,332,824.62
		Other Fines and Forfeitures/351.01-351.03 - Ordinance Violations	\$17,007.18
		Other Fines and Forfeitures/368.01 - Evidence Money	\$1,664.43
		Total Fines, Forfeitures, and Fees	\$18,671.61

	Earnings on Investments and Deposits	\$367,795.06
	Sale of Capital Assets	\$17,307.78
	Refunds and Reimbursements	\$1,117,057.74
	Transfers In - Transferred from Another Fund	\$999,999.96
	Other Receipts/399.00 - Miscellaneous	\$16,927.86
	Total Other Receipts	\$2,519,088.40
	Total General	\$37,754,341.56
COVID-19 Cares Act	Refunds and Reimbursements	\$1,619,950.00
	Total Other Receipts	\$1,619,950.00
	Total COVID-19 Cares Act	\$1,619,950.00
CEDIT Revolving Fund	Transfers In - Transferred from Another Fund	\$515,000.00
	Total Other Receipts	\$515,000.00
	Total CEDIT Revolving Fund	\$515,000.00
Motor Vehicle Highway	General Property Taxes	\$536,193.34
	Local Road and Street Distribution	\$915,816.77
	Vehicle/Aircraft Excise Tax Distribution	\$41,924.31
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,117.10
	Wheel Tax/Surtax Distribution	\$942,266.54
	Total Taxes and Intergovernmental	\$2,438,318.06
	Sale of Capital Assets	\$24,840.70
	Refunds and Reimbursements	\$8,756.74
	Other Receipts/399.00 - Miscellaneous	\$5,036.12
	Total Other Receipts	\$38,633.56
	Total Motor Vehicle Highway	\$2,476,951.62
Local Road And Street	Local Road and Street Distribution	\$789,934.35
	Total Taxes and Intergovernmental	\$789,934.35
	Total Local Road And Street	\$789,934.35
Motor Vehicle Highway Restricted	Local Road and Street Distribution	\$915,816.83
	Total Taxes and Intergovernmental	\$915,816.83
	Total Motor Vehicle Highway Restricted	\$915,816.83

Parks And Recreation	General Property Taxes	\$2,643,158.20
	Vehicle/Aircraft Excise Tax Distribution	\$206,665.40
	Commercial Vehicle Excise Tax Distribution (CVET)	\$10,436.25
	Total Taxes and Intergovernmental	\$2,860,259.85
	Park and Recreation Receipts	\$385,570.29
	Rental of Property	\$179,161.44
	Other Charges for Services, Sales, and Fees/347.13 347.14 - Concessions	\$3,876.51
	Total Charges for Services	\$568,608.24
	Refunds and Reimbursements	\$1,018.63
	Other Receipts/399.00 - Miscellaneous	\$755.42
	Total Other Receipts	\$1,774.05
	Total Parks And Recreation	\$3,430,642.14
Law Enforcement Continuing Ed	Gun Permits	\$43,730.00
	Other Licenses and Permits/342.01 - Accident Report Copies	\$32,182.00
	Other Licenses and Permits/342.08 - Motor Checks	\$4,065.53
	Total Licenses and Permits	\$79,977.53
	Court Costs and Fees	\$308.00
	Total Fines, Forfeitures, and Fees	\$308.00
	Refunds and Reimbursements	\$6,324.95
	Other Receipts/399.00 - Miscellaneous	\$690.00
	Total Other Receipts	\$7,014.95
	Total Law Enforcement Continuing Ed	\$87,300.48
Public Safety	Local Option Income Tax (LOIT) for Public Safety	\$3,270,542.04
	Federal and State Grants and Distributions - Public Safety	\$23,459.75
	Total Taxes and Intergovernmental	\$3,294,001.79
	Other Charges for Services, Sales, and Fees/342.07 - Public Safety Exam Fees	\$1,350.00
	Total Charges for Services	\$1,350.00
	Refunds and Reimbursements	\$5,675.00
	Total Other Receipts	\$5,675.00
	Total Public Safety	\$3,301,026.79
Self-Insurance	Refunds and Reimbursements	\$10,846,093.09
	Other Receipts/399.00 - Miscellaneous	\$314.98
	Total Other Receipts	\$10,846,408.07
	Total Self-Insurance	\$10,846,408.07

Park Nonreverting Operating	Park and Recreation Receipts	\$141,276.65
	Rental of Property	\$64,698.53
Total Charges for Services		\$205,975.18
	Refunds and Reimbursements	\$11,051.20
	Other Receipts/399.00 - Miscellaneous	\$1,826.15
Total Other Receipts		\$12,877.35
Total Park Nonreverting Operating		\$218,852.53
Park Donation	Donations, Gifts, and Bequests	\$67,573.47
Total Other Receipts		\$67,573.47
Total Park Donation		\$67,573.47
Flex Spending Account	Other Receipts/399.08 - Flex Spending Contributions	\$74,424.88
Total Other Receipts		\$74,424.88
Total Flex Spending Account		\$74,424.88
Ambulance Fund	Emergency Medical Services Fees	\$308,155.87
Total Charges for Services		\$308,155.87
Total Ambulance Fund		\$308,155.87
Local Road & Bridge Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$427,150.00
Total Taxes and Intergovernmental		\$427,150.00
	Transfers In - Transferred from Another Fund	\$427,150.00
Total Other Receipts		\$427,150.00
Total Local Road & Bridge Matching Grant		\$854,300.00
CARES Provider Relief Fund	Refunds and Reimbursements	\$44,575.58
Total Other Receipts		\$44,575.58
Total CARES Provider Relief Fund		\$44,575.58
Criminal Justice-State	Federal and State Grants and Distributions - Public Safety	\$79,060.93
Total Taxes and Intergovernmental		\$79,060.93
Total Criminal Justice-State		\$79,060.93
Bicentennial Gift	Earnings on Investments and Deposits	\$7.30
Total Other Receipts		\$7.30
Total Bicentennial Gift		\$7.30
Mishawaka Gift	Donations, Gifts, and Bequests	\$84,250.00
Total Other Receipts		\$84,250.00
Total Mishawaka Gift		\$84,250.00

Community Development	Federal and State Grants and Distributions - Economic Development	\$421,834.29
Total Taxes and Intergovernmental		\$421,834.29
	Other Fines and Forfeitures/367.02 - Loan Payments	\$43,608.00
Total Fines, Forfeitures, and Fees		\$43,608.00
Total Community Development		\$465,442.29
Property Rehab Revolving	Other Receipts/367.02 - Loan Payments	\$54,820.17
Total Other Receipts		\$54,820.17
Total Property Rehab Revolving		\$54,820.17
Consolidated TIF Area	General Property Taxes	\$18,486,662.98
Total Taxes and Intergovernmental		\$18,486,662.98
	Earnings on Investments and Deposits	\$278,163.77
	Refunds and Reimbursements	\$450,664.70
	Other Receipts/399.00 - Loan Payment	\$500,000.00
	Other Receipts/399.00 - Miscellaneous	\$130,890.57
Total Other Receipts		\$1,359,719.04
Total Consolidated TIF Area		\$19,846,382.02
Off Street Parking	Parking Receipts	\$7,491.00
Total Charges for Services		\$7,491.00
Total Off Street Parking		\$7,491.00
Mill at Ironworks Debt Reserve	Earnings on Investments and Deposits	\$6,906.66
Total Other Receipts		\$6,906.66
Total Mill at Ironworks Debt Reserve		\$6,906.66
Consolidated TIF Bond & Interest	Earnings on Investments and Deposits	\$633.15
	Transfers In - Transferred from Another Fund	\$2,360,031.85
Total Other Receipts		\$2,360,665.00
Total Consolidated TIF Bond & Interest		\$2,360,665.00
Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$104,622.28
Total Taxes and Intergovernmental		\$104,622.28
Total Cumulative Capl Imprv Cigarette Tax		\$104,622.28

Governmental Activities	Cumulative Capital Development	General Property Taxes	\$528,173.35
		Vehicle/Aircraft Excise Tax Distribution	\$41,297.24
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,085.44
	Total Taxes and Intergovernmental		\$571,556.03
	Total Cumulative Capital Development		\$571,556.03
	Cedit Capital Projects	County Economic Development Income Tax (CEDIT)	\$4,388,166.28
	Total Taxes and Intergovernmental		\$4,388,166.28
		Refunds and Reimbursements	\$30,394.83
		Transfers In - Transferred from Another Fund	\$419,209.00
	Total Other Receipts		\$449,603.83
	Total Cedit Capital Projects		\$4,837,770.11
	Cumulative Sewer	Street and Curb Cuts Permits	\$106,219.04
	Total Licenses and Permits		\$106,219.04
		Refunds and Reimbursements	\$2,473.24
	Total Other Receipts		\$2,473.24
	Total Cumulative Sewer		\$108,692.28
	Fire Pension	Transfers In - Transferred from Another Fund	\$1,978,582.86
	Total Other Receipts		\$1,978,582.86
	Total Fire Pension		\$1,978,582.86
	Police Pension	Transfers In - Transferred from Another Fund	\$1,310,469.22
	Total Other Receipts		\$1,310,469.22
	Total Police Pension		\$1,310,469.22
	Utilities Pension	Earnings on Investments and Deposits	\$3,248,076.40
		Benefit Plan Contributions	\$1,255,200.00
	Total Other Receipts		\$4,503,276.40
	Total Utilities Pension		\$4,503,276.40
	Mishawaka Building Corporation	Other Receipts/399.00 - Miscellaneous	\$305,455.01
	Total Other Receipts		\$305,455.01
	Total Mishawaka Building Corporation		\$305,455.01
	Mishawaka Bond Bank	Earnings on Investments and Deposits	\$14,422.76
		Interfund Loans - Repayment from Another Fund	\$831,145.23
	Total Other Receipts		\$845,567.99
	Total Mishawaka Bond Bank		\$845,567.99
Total Governmental Activities			\$100,776,271.72

ELECTRIC	Electric Utility-Operating	Earnings on Investments and Deposits	\$59,660.83
		Refunds and Reimbursements	\$311,859.40
		Other Receipts/339.10 - Daily Receipts	\$68,397,452.26
		Total Other Receipts	\$68,768,972.49
	Total Electric Utility-Operating		\$68,768,972.49
Electric Utility-Deprec/Improve		Transfers In - Transferred from Another Fund	\$5,486,483.69
		Other Receipts/399.00 - Miscellaneous	\$164,592.51
		Total Other Receipts	\$5,651,076.20
		Total Electric Utility-Deprec/Improve	\$5,651,076.20
Electric Utility-Customer Deposit		Other Receipts/399.00 - Miscellaneous	\$153,930.39
		Total Other Receipts	\$153,930.39
		Total Electric Utility-Customer Deposit	\$153,930.39
Electric Utility-Cash Reserve		Transfers In - Transferred from Another Fund	\$999,999.96
		Total Other Receipts	\$999,999.96
		Total Electric Utility-Cash Reserve	\$999,999.96
Total ELECTRIC			\$75,573,979.04
TRASH	Trash Collection	Other Receipts/374.10 - Trash Collection	\$2,484,638.25
		Total Other Receipts	\$2,484,638.25
		Total Trash Collection	\$2,484,638.25
Total TRASH			\$2,484,638.25

WASTEWATER

Wastewater Utility-Customer Deposit	Other Receipts/399.00 - Miscellaneous	\$1,405.00
Total Other Receipts		\$1,405.00
Total Wastewater Utility-Customer Deposit		\$1,405.00
Wastewater Utility-Operating	Other Charges for Services, Sales, and Fees/381.13 - NSF Check Charges	\$20.00
Total Charges for Services		\$20.00
	Earnings on Investments and Deposits	\$103,696.92
	Sale of Capital Assets	\$2,044.41
	Refunds and Reimbursements	\$144,901.80
	Other Receipts/399.00 - Miscellaneous	\$1,994.89
	Other Receipts/399.10 - Other Receipts	\$21,959,275.66
Total Other Receipts		\$22,211,913.68
Total Wastewater Utility-Operating		\$22,211,933.68
Wastewater Util-Bond And Interest	Earnings on Investments and Deposits	\$14,803.04
	Transfers In - Transferred from Another Fund	\$11,448,488.00
Total Other Receipts		\$11,463,291.04
Total Wastewater Util-Bond And Interest		\$11,463,291.04
Wastewater Utility-Improvement	Other Charges for Services, Sales, and Fees/381.71 - Engineering Receipts	\$34,447.74
Total Charges for Services		\$34,447.74
	Earnings on Investments and Deposits	\$244,488.44
	Transfers In - Transferred from Another Fund	\$8,968,553.22
	Other Receipts/381.11 - Miscellaneous	\$299.25
Total Other Receipts		\$9,213,340.91
Total Wastewater Utility-Improvement		\$9,247,788.65
Wastewater Utility-Sewer Insurance	Other Receipts/381.24 .38 .44 - Daily Receipts	\$344,932.23
Total Other Receipts		\$344,932.23
Total Wastewater Utility-Sewer Insurance		\$344,932.23

WASTEWATER	Wastewater Utility-Sewer Debt Reserve	Earnings on Investments and Deposits	\$79,551.32
		Transfers In - Transferred from Another Fund	\$229,440.00
		Other Receipts/399.00 - Miscellaneous	\$2,050.37
		Total Other Receipts	\$311,041.69
Total Wastewater Utility-Sewer Debt Reserve			\$311,041.69
Total WASTEWATER			\$43,580,392.29
WATER	Water Utility-Operating	Earnings on Investments and Deposits	\$42,431.48
		Other Receipts/399.00 - Other Receipts	\$13,029,544.42
Total Other Receipts			\$13,071,975.90
Total Water Utility-Operating			\$13,071,975.90
Water Utility-Bond And Interest	Water Utility-Bond And Interest	Earnings on Investments and Deposits	\$3,931.36
		Transfers In - Transferred from Another Fund	\$2,305,536.00
Total Other Receipts			\$2,309,467.36
Total Water Utility-Bond And Interest			\$2,309,467.36
Water Utility-Improvement	Water Utility-Improvement	Transfers In - Transferred from Another Fund	\$947,324.37
		Total Other Receipts	\$947,324.37
Total Water Utility-Improvement			\$947,324.37
Water Utility-Customer Deposit	Water Utility-Customer Deposit	Other Receipts/399.00 - Miscellaneous	\$41,798.00
		Total Other Receipts	\$41,798.00
Total Water Utility-Customer Deposit			\$41,798.00
Water Utility-Debt Reserve	Water Utility-Debt Reserve	Earnings on Investments and Deposits	\$33,882.92
		Transfers In - Transferred from Another Fund	\$180,084.00
Total Other Receipts			\$213,966.92
Total Water Utility-Debt Reserve			\$213,966.92
Water Utility-Construction	Water Utility-Construction	Earnings on Investments and Deposits	\$15,511.95
		Total Other Receipts	\$15,511.95
Total Water Utility-Construction			\$15,511.95
Total WATER			\$16,600,044.50

**Mishawaka Civil City, St. Joseph County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	General		\$18,876,674.55
		Salaries and Wages	
		Employee Benefits	\$9,463,925.93
		Total Personal Services	\$28,340,600.48
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		Office Supplies	\$18,830.14
		Operating Supplies	\$940,217.79
		Other Supplies	\$7,459.74
		Total Supplies	\$966,507.67
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		Professional Services	\$151,653.08
		Communication and Transportation	\$80,398.12
		Printing and Advertising	\$11,828.01
		Insurance	\$893,013.95
		Utility Services	\$843,967.27
		Repairs and Maintenance	\$251,703.25
		Rentals	\$5,094.58
		Other Services and Charges	\$162,304.72
		Total Services and Charges	\$2,399,962.98
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		Machinery, Equipment, and Vehicles	\$389,830.71
		Total Capital Outlays	\$389,830.71
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		Transfer Out - Transferred To Another Fund	\$3,289,052.08
		Other Disbursements	\$23,220.52
		Total Other Disbursements	\$3,312,272.60
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		Total General	\$35,409,174.44
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	COVID-19 Cares Act	Operating Supplies	\$298,405.74
		Total Supplies	\$298,405.74
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		Repairs and Maintenance	\$41,262.19
		Total Services and Charges	\$41,262.19
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Governmental Activities	COVID-19 Cares Act	Machinery, Equipment, and Vehicles	\$704,473.80
		Total Capital Outlays	\$704,473.80
		Other Disbursements	\$575,808.27
		Total Other Disbursements	\$575,808.27
	Total COVID-19 Cares Act		\$1,619,950.00
	CDBG COVID-19	Other Services and Charges	\$17,640.00
		Total Services and Charges	\$17,640.00
	Total CDBG COVID-19		\$17,640.00
	CEDIT Revolving Fund	Other Disbursements	\$48,351.65
		Total Other Disbursements	\$48,351.65
	Total CEDIT Revolving Fund		\$48,351.65
	Motor Vehicle Highway	Salaries and Wages	\$1,649,820.84
		Employee Benefits	\$990,416.57
		Total Personal Services	\$2,640,237.41
		Office Supplies	\$1,209.37
		Other Supplies	\$25,322.32
		Total Supplies	\$26,531.69
		Professional Services	\$1,795.00
		Communication and Transportation	\$6,623.15
		Printing and Advertising	\$75.00
		Rentals	\$15,634.53
		Other Services and Charges	\$595.64
		Total Services and Charges	\$24,723.32
	Total Motor Vehicle Highway		\$2,691,492.42
	Local Road And Street	Infrastructure	\$249,078.07

Governmental Activities	Local Road And Street	Machinery, Equipment, and Vehicles	\$367,345.34
		Total Capital Outlays	\$616,423.41
Total Local Road And Street			\$616,423.41
	Motor Vehicle Highway Restricted	Infrastructure	\$328,758.69
		Total Capital Outlays	\$328,758.69
		Transfer Out - Transferred To Another Fund	\$427,150.00
		Total Other Disbursements	\$427,150.00
Total Motor Vehicle Highway Restricted			\$755,908.69
	Parks And Recreation	Salaries and Wages	\$1,498,315.04
		Employee Benefits	\$592,430.89
		Total Personal Services	\$2,090,745.93
		Office Supplies	\$3,092.73
		Operating Supplies	\$21,344.16
		Other Supplies	\$210,735.69
		Total Supplies	\$235,172.58
		Professional Services	\$3,528.30
		Communication and Transportation	\$8,715.67
		Printing and Advertising	\$5,523.74
		Insurance	\$116,604.90
		Utility Services	\$392,147.45
		Repairs and Maintenance	\$155,453.96
		Rentals	\$12,941.18
		Other Services and Charges	\$47,060.95
		Total Services and Charges	\$741,976.15

Governmental Activities	Parks And Recreation	Other Disbursements	\$29,025.60
		Total Other Disbursements	\$29,025.60
Total Parks And Recreation			\$3,096,920.26
Law Enforcement Continuing Ed		Operating Supplies	\$16,777.35
		Total Supplies	\$16,777.35
		Communication and Transportation	\$31,112.24
		Total Services and Charges	\$31,112.24
		Machinery, Equipment, and Vehicles	\$19,897.99
		Total Capital Outlays	\$19,897.99
Total Law Enforcement Continuing Ed			\$67,787.58
Public Safety		Other Supplies	\$50,403.37
		Total Supplies	\$50,403.37
		Professional Services	\$351,004.31
		Communication and Transportation	\$43,237.88
		Repairs and Maintenance	\$524,526.56
		Other Services and Charges	\$723,681.48
		Total Services and Charges	\$1,642,450.23
		Machinery, Equipment, and Vehicles	\$443,088.09
		Total Capital Outlays	\$443,088.09
		Interfund Loan - Loaned To Another Fund	\$1,022,934.27
		Total Other Disbursements	\$1,022,934.27
Total Public Safety			\$3,158,875.96

Governmental Activities	Self-Insurance	Other Disbursements	\$10,011,036.33
		Total Other Disbursements	\$10,011,036.33
	Total Self-Insurance		\$10,011,036.33
Park Nonreverting Operating	Salaries and Wages		\$1,333.51
	Total Personal Services		\$1,333.51
	Other Supplies		\$79,502.19
	Total Supplies		\$79,502.19
	Professional Services		\$27,445.65
	Communication and Transportation		\$1,682.87
	Repairs and Maintenance		\$36,571.26
	Total Services and Charges		\$65,699.78
	Other Disbursements		\$8,488.40
	Total Other Disbursements		\$8,488.40
	Total Park Nonreverting Operating		\$155,023.88
Park Donation	Other Disbursements		\$34,406.30
	Total Other Disbursements		\$34,406.30
	Total Park Donation		\$34,406.30
Flex Spending Account	Other Disbursements		\$117,905.81
	Total Other Disbursements		\$117,905.81
	Total Flex Spending Account		\$117,905.81

Governmental Activities	Ambulance Fund	Machinery, Equipment, and Vehicles	\$80,130.00
		Total Capital Outlays	\$80,130.00
	Total Ambulance Fund		\$80,130.00
	Local Road & Bridge Matching Grant	Repairs and Maintenance	\$1,010,980.55
		Total Services and Charges	\$1,010,980.55
	Total Local Road & Bridge Matching Grant		\$1,010,980.55
	Criminal Justice-State	Other Disbursements	\$79,060.93
		Total Other Disbursements	\$79,060.93
	Total Criminal Justice-State		\$79,060.93
	Mishawaka Gift	Other Disbursements	\$44,436.40
		Total Other Disbursements	\$44,436.40
	Total Mishawaka Gift		\$44,436.40
	Community Development	Other Disbursements	\$458,092.72
		Total Other Disbursements	\$458,092.72
	Total Community Development		\$458,092.72
	Property Rehab Revolving	Other Disbursements	\$54,845.17
		Total Other Disbursements	\$54,845.17
	Total Property Rehab Revolving		\$54,845.17
	Consolidated TIF Area	Other Services and Charges	\$5,721.25
		Total Services and Charges	\$5,721.25
		Infrastructure	\$13,904,145.28
		Total Capital Outlays	\$13,904,145.28

Governmental Activities	Consolidated TIF Area	Transfer Out - Transferred To Another Fund	\$6,654,240.85
		Other Disbursements	\$1,280,264.95
		Total Other Disbursements	\$7,934,505.80
Total Consolidated TIF Area			\$21,844,372.33
Off Street Parking	Other Supplies		\$1,053.50
		Total Supplies	\$1,053.50
Total Off Street Parking			\$1,053.50
Consolidated TIF Bond & Interest	Interfund Loan - Loaned To Another Fund		\$2,358,842.50
		Total Other Disbursements	\$2,358,842.50
Total Consolidated TIF Bond & Interest			\$2,358,842.50
Cumulative Capl Imprv Cigarette Tax	Interfund Loan - Loaned To Another Fund		\$115,493.35
		Total Other Disbursements	\$115,493.35
Total Cumulative Capl Imprv Cigarette Tax			\$115,493.35
Cumulative Capital Development	Repair and Maintenance Supplies		\$341,317.31
		Total Supplies	\$341,317.31
	Machinery, Equipment, and Vehicles		\$280,523.85
	Total Capital Outlays	\$280,523.85	
Total Cumulative Capital Development			\$621,841.16
Cedit Capital Projects	Operating Supplies		\$61,130.86
	Repair and Maintenance Supplies		\$264,678.06
	Other Supplies		\$260,169.32
		Total Supplies	\$585,978.24
	Professional Services		\$758,455.81
	Insurance		\$180,790.47
	Utility Services		\$184,694.63

Governmental Activities	Cedit Capital Projects	Repairs and Maintenance	\$582,559.10
		Other Services and Charges	\$723,681.48
		Total Services and Charges	\$2,430,181.49
		Improvements Other Than Buildings	\$127,805.78
		Machinery, Equipment, and Vehicles	\$418,797.86
		Total Capital Outlays	\$546,603.64
	Total Cedit Capital Projects		\$3,562,763.37
Cumulative Sewer		Professional Services	\$203,093.95
		Total Services and Charges	\$203,093.95
		Machinery, Equipment, and Vehicles	\$260,773.30
		Total Capital Outlays	\$260,773.30
	Total Cumulative Sewer		\$463,867.25
Fire Pension		Salaries and Wages	\$1,964,788.76
		Total Personal Services	\$1,964,788.76
	Total Fire Pension		\$1,964,788.76
Police Pension		Salaries and Wages	\$1,319,057.37
		Total Personal Services	\$1,319,057.37
	Total Police Pension		\$1,319,057.37
Utilities Pension		Other Personal Services	\$1,235,938.63
		Total Personal Services	\$1,235,938.63
	Total Utilities Pension		\$1,235,938.63
Mishawaka Building Corporation		Other Services and Charges	\$305,455.01
		Total Services and Charges	\$305,455.01
	Total Mishawaka Building Corporation		\$305,455.01
Total Governmental Activities			\$93,321,915.73

ELECTRIC	Electric Utility-Operating	Transfer Out - Transferred To Another Fund	\$6,486,483.65
		Other Disbursements	\$653,281.76
		Total Other Disbursements	\$7,139,765.41
		Administrative and General	\$4,951,102.94
		Power Production\Purchased Power	\$34,076,626.75
		Other Operating	\$17,265,359.91
		Total Operations	\$56,293,089.60
		Total Electric Utility-Operating	\$63,432,855.01
	Electric Utility-Deprec/Improve	Other Operating	\$5,651,817.99
		Total Operations	\$5,651,817.99
	Total Electric Utility-Deprec/Improve	\$5,651,817.99	
Electric Utility-Customer Deposit	Other Operating	\$24,230.00	
	Total Operations	\$24,230.00	
	Total Electric Utility-Customer Deposit	\$24,230.00	
Electric Utility-Cash Reserve	Transfer Out - Transferred To Another Fund	\$999,999.96	
	Total Other Disbursements	\$999,999.96	
	Total Electric Utility-Cash Reserve	\$999,999.96	
Total ELECTRIC			\$70,108,902.96
TRASH	Trash Collection	Other Disbursements	\$2,400,931.42
		Total Other Disbursements	\$2,400,931.42
	Total Trash Collection		\$2,400,931.42
Total TRASH			\$2,400,931.42

WASTEWATER	Wastewater Utility- Customer Deposit	Other Operating	\$100.00
		Total Operations	\$100.00
Total Wastewater Utility-Customer Deposit			\$100.00
Wastewater Utility- Operating		Salaries and Wages	\$2,670,897.33
		Total Personal Services	\$2,670,897.33
		Transfer Out - Transferred To Another Fund	\$8,317,928.00
		Other Disbursements	\$2,111,053.12
		Total Other Disbursements	\$10,428,981.12
	Employee Pensions and Benefits	\$1,523,242.92	
	Other Operating	\$4,509,051.07	
	Total Operations	\$6,032,293.99	
Total Wastewater Utility-Operating			\$19,132,172.44
Wastewater Util-Bond And Interest		Transfer Out - Transferred To Another Fund	\$3,360,000.00
		Total Other Disbursements	\$3,360,000.00
		Other Operating	\$8,091,929.51
	Total Operations	\$8,091,929.51	
Total Wastewater Util-Bond And Interest			\$11,451,929.51
Wastewater Utility- Improvement		Other Operating	\$9,683,753.71
		Total Operations	\$9,683,753.71
Total Wastewater Utility-Improvement			\$9,683,753.71

WASTEWATER	Wastewater Utility-Sewer Insurance	Other Operating	\$284,087.66
		Total Operations	\$284,087.66
Total Wastewater Utility-Sewer Insurance			\$284,087.66
	Wastewater Utility-Sewer Construction	Transfer Out - Transferred To Another Fund	\$5,608,553.22
		Total Other Disbursements	\$5,608,553.22
Total Wastewater Utility-Sewer Construction			\$5,608,553.22
	Wastewater Utility-Sewer Debt Reserve	Other Operating	\$2,050.37
		Total Operations	\$2,050.37
Total Wastewater Utility-Sewer Debt Reserve			\$2,050.37

Total WASTEWATER			\$46,162,646.91
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WATER	Water Utility-Operating	Salaries and Wages	\$2,006,679.87
		Total Personal Services	\$2,006,679.87
		Transfer Out - Transferred To Another Fund	\$3,432,944.37
		Other Disbursements	\$662,955.80
		Total Other Disbursements	\$4,095,900.17
		Employee Pensions and Benefits	\$1,067,460.88
		Other Operating	\$5,166,527.41
		Total Operations	\$6,233,988.29
Total Water Utility-Operating			\$12,336,568.33
	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$439,556.79
		Payments on Bonds and Other Debt Interest	\$13,861.86
		Total Debt service - principal and interest	\$453,418.65

WATER	Water Utility-Bond And Interest	Other Operating	\$1,926,395.85
	Total Operations		\$1,926,395.85
Total Water Utility-Bond And Interest			\$2,379,814.50
	Water Utility-Improvement	Other Operating	\$1,924,179.07
	Total Operations		\$1,924,179.07
Total Water Utility-Improvement			\$1,924,179.07
	Water Utility-Customer Deposit	Other Operating	\$2,177.50
	Total Operations		\$2,177.50
Total Water Utility-Customer Deposit			\$2,177.50
	Water Utility-Construction	Other Disbursements	\$1,966,138.00
	Total Other Disbursements		\$1,966,138.00
Total Water Utility-Construction			\$1,966,138.00
Total WATER			\$18,608,877.40

**Mishawaka Civil City, St. Joseph County, Indiana
Disbursements by Fund with Departments - 2020**

Governmental Activities	General	No Department	Transfer Out - Transferred To Another Fund	\$3,289,052.08
Total Other Disbursements				\$3,289,052.08
Total No Department				\$3,289,052.08
		Controller	Salaries and Wages	\$327,038.21
			Employee Benefits	\$1,823,625.36
Total Personal Services				\$2,150,663.57
			Office Supplies	\$9,956.80
Total Supplies				\$9,956.80
			Communication and Transportation	\$67,647.63
			Printing and Advertising	\$10,281.80
			Insurance	\$875,831.45
			Utility Services	\$843,967.27
			Repairs and Maintenance	\$45,275.02
			Other Services and Charges	\$67,910.87
Total Services and Charges				\$1,910,914.04
			Machinery, Equipment, and Vehicles	\$389,830.71
Total Capital Outlays				\$389,830.71

Total Other Disbursements **\$23,220.52**

Total Controller **\$4,484,585.64**

Clerk-Treasurer (City/Town Units Only) Salaries and Wages \$145,893.28

Total Personal Services **\$145,893.28**

 Office Supplies \$639.04

Operating Supplies \$1,189.76

Total Supplies **\$1,828.80**

 Professional Services \$8,923.78

Communication and Transportation \$1,619.94

Other Services and Charges \$1,856.15

Total Services and Charges **\$12,399.87**

Total Clerk-Treasurer (City/Town Units Only) **\$160,121.95**

Mayor Salaries and Wages \$159,361.32

Total Personal Services **\$159,361.32**

 Office Supplies \$847.04

Total Supplies **\$847.04**

 Communication and Transportation \$682.87

Printing and Advertising \$390.00

Total Services and Charges **\$8,252.75**

Total Mayor **\$168,461.11**

Planning & Zoning Salaries and Wages \$231,036.40

Total Personal Services **\$231,036.40**

Operating Supplies \$1,076.21

Total Supplies **\$1,076.21**

Communication and Transportation \$110.00

Other Services and Charges \$1,337.55

Total Services and Charges **\$1,447.55**

Total Planning & Zoning **\$233,560.16**

Community Planning & Development (Chamber Of Salaries and Wages \$121,483.96
Commerce)

Employee Benefits \$6,000.00

Total Personal Services **\$127,483.96**

Office Supplies \$750.00

Total Supplies **\$750.00**

Communication and Transportation \$2,700.52

Total Services and Charges **\$6,473.91**

Total Community Planning & Development (Chamber Of Commerce) **\$134,707.87**

Data Processing (Computers) Salaries and Wages \$305,122.65

Total Personal Services **\$305,122.65**

Operating Supplies \$7,750.62

Total Supplies **\$7,750.62**

Communication and Transportation \$4,323.48

Other Services and Charges \$15,895.27

Total Services and Charges **\$20,218.75**

Total Data Processing (Computers) **\$333,092.02**

Central Services (City Svcs-Municipal Svcs-Svc Ctr.) Salaries and Wages \$613,693.78

Total Personal Services **\$613,693.78**

Office Supplies \$680.23

Operating Supplies \$627,659.35

Other Supplies \$2,517.39

Total Supplies **\$630,856.97**

Professional Services \$113.00

Repairs and Maintenance \$59,007.45

Total Services and Charges **\$64,215.03**

Total Central Services (City Svcs-Municipal Svcs-Svc Ctr.) **\$1,308,765.78**

 Law Department Salaries and Wages \$111,864.92

Total Personal Services **\$111,864.92**

 Office Supplies \$201.00

Total Supplies **\$201.00**

 Professional Services \$1,560.90

Communication and Transportation \$300.00

Insurance \$17,182.50

Other Services and Charges \$1,792.84

Total Services and Charges **\$20,836.24**

Total Law Department **\$132,902.16**

 Engineer Salaries and Wages \$398,610.80

Total Personal Services **\$398,610.80**

 Office Supplies \$2,082.34

Total Supplies **\$2,082.34**

 Professional Services \$2,000.00

Communication and Transportation \$415.90

Repairs and Maintenance \$270.48

Total Services and Charges **\$3,686.38**

Total Engineer **\$404,379.52**

Human Relations/Resources (Social Svc-Council On Aging) Salaries and Wages \$39,905.47

Total Personal Services **\$39,905.47**

 Office Supplies \$367.95

Total Supplies **\$367.95**

 Professional Services \$64,245.40

Communication and Transportation \$1,331.73

Other Services and Charges \$1,288.00

Total Services and Charges **\$66,865.13**

Total Human Relations/Resources (Social Svc-Council On Aging) **\$107,138.55**

Building Department (Jail Const. - Bldg. Comm. - Permits) Salaries and Wages \$216,182.28

Total Personal Services **\$216,182.28**

 Operating Supplies \$949.68

Total Supplies **\$949.68**

Total Services and Charges		\$145.00
Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$217,276.96
Code Enforcement	Salaries and Wages	\$293,039.88
Total Personal Services		\$293,039.88
	Operating Supplies	\$2,505.45
Total Supplies		\$2,505.45
	Communication and Transportation	\$472.09
	Other Services and Charges	\$22,982.50
Total Services and Charges		\$23,454.59
Total Code Enforcement		\$318,999.92
Fire Department	Salaries and Wages	\$7,863,623.75
	Employee Benefits	\$3,922,355.46
Total Personal Services		\$11,785,979.21
	Office Supplies	\$3,140.99
	Operating Supplies	\$260,866.56
	Other Supplies	\$4,708.44
Total Supplies		\$268,715.99
	Repairs and Maintenance	\$73,790.17

Total Services and Charges	\$76,325.17
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Total Fire Department	\$12,131,020.37
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Police Department (Town Marshall)	Salaries and Wages	\$7,834,885.85
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	Employee Benefits	\$3,711,945.11
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Total Personal Services	\$11,546,830.96
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	Operating Supplies	\$38,220.16
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	Other Supplies	\$233.91
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Total Supplies	\$38,454.07
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	Communication and Transportation	\$648.96
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	Printing and Advertising	\$1,156.21
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	Repairs and Maintenance	\$73,360.13
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	Other Services and Charges	\$4,753.27
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Total Services and Charges	\$79,918.57
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Total Police Department (Town Marshall)	\$11,665,203.60
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Cemetery	Other Services and Charges	\$30,000.00
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Total Services and Charges	\$30,000.00
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Total Cemetery	\$30,000.00
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Governmental Activities	General	Redevelopment	Salaries and Wages	\$214,932.00
Total Personal Services				\$214,932.00
			Office Supplies	\$164.75
Total Supplies				\$164.75
			Professional Services	\$74,810.00
Total Services and Charges				\$74,810.00
Total Redevelopment				\$289,906.75
Total General				\$35,409,174.44
Total Governmental Activities Disbursements for Funds with Departments				\$35,409,174.44

**Mishawaka Civil City, St. Joseph County, Indiana
Debt Statement - 2020**

	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
Governmental Activities	Notes and Loans Payable	Fire Station	\$1,994,296.11	\$0.00	\$266,668.00	\$1,727,628.11	\$300,107.03
	Revenue Bonds	TIF Battell Center	\$850,000.00	\$0.00	\$35,000.00	\$815,000.00	\$51,100.00
	Revenue Bonds	TIF series 2017 Economic Dev. Bond	\$7,800,000.00	\$0.00	\$2,170,000.00	\$5,630,000.00	\$2,309,427.50
		SubTotal	\$10,644,296.11	\$0.00	\$2,471,668.00	\$8,172,628.11	\$2,660,634.53
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WASTEWATER	Revenue Bonds	Sewage 2015	\$24,545,000.00	\$0.00	\$2,840,000.00	\$21,705,000.00	\$3,879,700.00
	Revenue Bonds	Sewage 2010A	\$1,441,000.00	\$0.00	\$119,000.00	\$1,322,000.00	\$160,406.00
	Revenue Bonds	Sewage 2018	\$12,550,000.00	\$0.00	\$310,000.00	\$12,240,000.00	\$843,137.50
	Revenue Bonds	Sewage 2017B	\$22,135,000.00	\$0.00	\$1,060,000.00	\$21,075,000.00	\$1,675,637.50
	Revenue Bonds	Sewage 2017A	\$14,595,000.00	\$0.00	\$1,050,000.00	\$13,545,000.00	\$1,525,343.76
		SubTotal	\$75,266,000.00	\$0.00	\$5,379,000.00	\$69,887,000.00	\$8,084,224.76
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WATER	Revenue Bonds	Water 2007	\$435,000.00	\$0.00	\$435,000.00	\$0.00	\$0.00
	Revenue Bonds	Water 2013	\$4,520,000.00	\$0.00	\$1,475,000.00	\$3,045,000.00	\$1,559,201.00
	Revenue Bonds	Water 2018	\$13,000,000.00	\$0.00	\$5,000.00	\$12,995,000.00	\$664,334.00
		SubTotal	\$17,955,000.00	\$0.00	\$1,915,000.00	\$16,040,000.00	\$2,223,535.00
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		GRAND TOTAL	\$103,865,296.11	\$0.00	\$9,765,668.00	\$94,099,628.11	\$12,968,394.29

Mishawaka Civil City, St. Joseph County, Indiana
Deficit Fund Balances - 2020

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	151 - CDBG COVID-19	-\$17,640.00
Total deficit fund balances		-\$17,640.00

**Mishawaka Civil City, St. Joseph County, Indiana
Leases 2020**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2021	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	MISHAWAKA LOCAL BOND BANK	2017 FIRE TRUCK	\$111,918.95	08/01/2017	02/01/2022	N/A
	MISHAWAKA LOCAL BOND BANK	2017 AMBULANCE	\$57,601.57	08/01/2017	02/01/2022	N/A
	MISHAWAKA LOCAL BOND BANK	2019 TURN OUT GEAR	\$49,268.45	02/01/2019	08/01/2023	N/A
	MOTOROLA	RADIOS	\$312,727.94	01/01/2018	01/01/2022	N/A
	MISHAWAKA LOCAL BOND BANK	2018 RECORDS MGMT SYSTEM	\$131,915.50	08/01/2018	02/01/2028	N/A
	MISHAWAKA LOCAL BOND BANK	2019 AERIAL FIRE TRUCK	\$113,738.56	08/01/2019	08/01/2028	N/A
	US BANCORP	2020 POLICE VEHICLES	\$100,009.39	5/1/2020	2/1/2025	N/A
	Total Governmental Activities (General) \$877,180.36					
ELECTRIC (Electric Utility)	MOTOROLA	RADIOS	\$40,089.05	01/01/2018	01/01/2022	N/A
	Total ELECTRIC (Electric Utility) \$40,089.05					
WASTEWATER (Wastewater Utility)	MOTOROLA	RADIOS	\$20,294.73	01/01/2018	01/01/2022	N/A
	Total WASTEWATER (Wastewater Utility) \$20,294.73					
WATER (Water Utility)	MOTOROLA	RADIOS	\$23,908.86	01/01/2018	01/01/2022	N/A
	Total WATER (Water Utility) \$23,908.86					
						GRAND TOTAL \$961,473.00

**Mishawaka Civil City, St. Joseph County, Indiana
Other Post-Employment Benefits (OPEB) 2020**

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	
Plan Administrator	
Company Name	City of Mishawaka
Street Address	600 E. Third 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	3.16
Current Number of Participants	
Inactive employees or beneficiaries currently receiving benefit payments	193
Inactive employees entitled to but not yet receiving benefits	1
Active employees	548
Actuarial Information	
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?	
Contribution Rates (as a % of payroll)	
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 - 2020**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
General	\$3,289,052.08	General	\$999,999.96
Motor Vehicle Highway Restricted	\$427,150.00	CEDIT Revolving Fund	\$515,000.00
Consolidated TIF Area	\$6,654,240.85	Local Road & Bridge Matching Grant	\$427,150.00
Water Utility-Operating	\$3,432,944.37	Consolidated TIF Bond & Interest	\$2,360,031.85
Wastewater Utility-Operating	\$8,317,928.00	Cedit Capital Projects	\$419,209.00
Wastewater Util-Bond And Interest	\$3,360,000.00	Water Utility-Bond And Interest	\$2,305,536.00
Electric Utility-Operating	\$6,486,483.65	Water Utility-Improvement	\$947,324.37
Electric Utility-Cash Reserve	\$999,999.96	Wastewater Util-Bond And Interest	\$11,448,488.00
Wastewater Utility-Sewer Construction	\$5,608,553.22	Wastewater Utility-Improvement	\$8,968,553.22
Total Transfers Out	\$38,576,352.13	Electric Utility-Deprec/Improve	\$5,486,483.69
		Electric Utility-Cash Reserve	\$999,999.96
		Wastewater Utility-Sewer Debt Reserve	\$229,440.00
		Water Utility-Debt Reserve	\$180,084.00
		Fire Pension	\$1,978,582.86
		Police Pension	\$1,310,469.22
		Total Transfers In	\$38,576,352.13

Fund Transfer To

Fund Transfer From

	101 - General	152 - CEDIT Revolving Fund	244 - Local Road & Bridge Matching Grant	313 - Consolidated TIF Bond & Interest
101 - General	-	-	-	-
203 - Motor Vehicle Highway Restricted	-	-	427,150	-
291 - Consolidated TIF Area	-	515,000	-	2,360,032
601 - Water Utility-Operating	-	-	-	-
606 - Wastewater Utility-Operating	-	-	-	-
607 - Wastewater Util-Bond And Interest	-	-	-	-
610 - Electric Utility-Operating	-	-	-	-
614 - Electric Utility-Cash Reserve	1,000,000	-	-	-
616 - Wastewater Utility-Sewer Construction	-	-	-	-
Total	\$ 1,000,000	\$ 515,000	\$ 427,150	\$ 2,360,032

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

	430 - Cedit Capital Projects	602 - Water Utility-Bond And Interest	603 - Water Utility-Improvement	607 - Wastewater Util-Bond And Interest	608 - Wastewater Utility-Improvement
101 - General	-	-	-	-	-
203 - Motor Vehicle Highway Restricted	-	-	-	-	-
291 - Consolidated TIF Area	419,209	-	-	3,360,000	-
601 - Water Utility-Operating	-	2,305,536	947,324	-	-
606 - Wastewater Utility-Operating	-	-	-	8,088,488	-
607 - Wastewater Util-Bond And Interest	-	-	-	-	3,360,000
610 - Electric Utility-Operating	-	-	-	-	-
614 - Electric Utility-Cash Reserve	-	-	-	-	-
616 - Wastewater Utility-Sewer Construction	-	-	-	-	5,608,553
Total	\$ 419,209	\$ 2,305,536	\$ 947,324	\$ 11,448,488	\$ 8,968,553

Fund Transfer From

	612 - Electric Utility- Deprec/Improve	614 - Electric Utility-Cash Reserve	617 - Wastewater Utility- Sewer Debt Reserve	618 - Water Utility-Debt Reserve	702 - Fire Pension
101 - General	-	-	-	-	1,978,583
203 - Motor Vehicle Highway Restricted	-	-	-	-	-
291 - Consolidated TIF Area	-	-	-	-	-
601 - Water Utility-Operating	-	-	-	180,084	-
606 - Wastewater Utility-Operating	-	-	229,440	-	-
607 - Wastewater Util-Bond And Interest	-	-	-	-	-
610 - Electric Utility-Operating	5,486,484	1,000,000	-	-	-
614 - Electric Utility-Cash Reserve	-	-	-	-	-
616 - Wastewater Utility-Sewer Construction	-	-	-	-	-
Total	\$ 5,486,484	\$ 1,000,000	\$ 229,440	\$ 180,084	\$ 1,978,583

Fund Transfer From

	<u>703 - Police Pension</u>	<u>Total</u>
101 - General	1,310,469	3,289,052
203 - Motor Vehicle Highway Restricted	-	427,150
291 - Consolidated TIF Area	-	6,654,241
601 - Water Utility-Operating	-	3,432,944
606 - Wastewater Utility-Operating	-	8,317,928
607 - Wastewater Util-Bond And Interest	-	3,360,000
610 - Electric Utility-Operating	-	6,486,484
614 - Electric Utility-Cash Reserve	-	1,000,000
616 - Wastewater Utility-Sewer Construction	-	5,608,553
Total	<u>\$ 1,310,469</u>	<u>\$ 38,576,352</u>

**Mishawaka Civil City, St. Joseph County, Indiana
Grants - 2020**

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
Vest - 2018 - 211	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	211 Public Safety	\$11,096.75	\$11,096.75	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2018	Community Development Block Grants/Entitlement Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B18MC180018	Reimbursemen t Grant	282 Community Development	\$1,364.60	\$1,364.60	\$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	69A375183000016401NA	Reimbursemen t Grant	270 Criminal Justice-State	\$79,060.93	\$79,060.93	\$0.00	\$0.00	\$0.00	\$0.00
CHIRP 2021	State and Community Highway Safety Program	Nat'l Hwy Traffic Safety Adm	Indiana Criminal Justice Institute	20.600	2020 402 NHTSA	69A3752030000402IN O	Reimbursemen t Grant	270 Criminal Justice-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2019	Community Development Block Grant/Entitlement Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B19MC180017	Reimbursemen t Grant	282 Community Development	\$443,641.52	\$443,641.52	\$0.00	\$0.00	\$0.00	\$0.00
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	211 Public Safety	\$11,553.00	\$11,553.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG 2020	Community Development Block Grant/Entitlement Grants	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.218	CDBG	B20MC180020	Reimbursemen t Grant	282 Community Development	\$0.00	\$0.00	\$7,489.89	\$0.00	\$0.00	\$0.00
Vest - 2018 -210	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	210 Law Enforcement Continuing Ed	\$770.00	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00
Vest - 2018 -101	Bulletproof Vest Partnership	US Dept of Justice	Bureau of Justice Assistance	16.607	Bulletproof Vest Partnership	16.607	Reimbursemen t Grant	101 General	\$770.00	\$770.00	\$0.00	\$0.00	\$0.00	\$0.00
CARES Act	Coronavirus Relief Fund	Treasury	Indiana Finance Authority	21.019	Coronavirus Relief Fund	CY2020	Reimbursemen t Grant	150 COVID-19 Cares Act	\$1,619,950.00	\$1,619,950.00	\$0.00	\$0.00	\$0.00	\$0.00
CARES Act Provider Relief Fund	CARES Act Provider Relief Fund	US Dept of Health and Human Services	US Dept of HHS	93.498	Coronavirus Provider Relief Fund	CY2020	Advance Grant	264 CARES Provider Relief Fund	\$44,575.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDBG COVID-19	Community Development Block Grant/Coronavirus	US Dept of Housing and Urban Development	US Dept of Housing and Urban Development	14.225	CDBG-CV	B20MW180017	Reimbursemen t Grant	151 CDBG COVID-19	\$0.00	\$0.00	\$17,640.00	\$0.00	\$0.00	\$0.00

**Mishawaka Civil City, St. Joseph County, Indiana
Capital Assets 2020**

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
	Land	\$19,664,346.12	-	-	\$19,664,346.12
	Infrastructure	\$197,605,996.04	\$6,799,406.38	-	\$204,405,402.42
	Building	\$40,267,584.62	\$2,643,459.75	-	\$42,911,044.37
	Improvement	\$39,905,708.05	\$3,398,057.57	-	\$43,303,765.62
	Machinery	\$35,882,360.50	\$3,357,820.66	\$1,079,975.00	\$38,160,206.16
	Construction	\$21,219,022.95	\$5,968,365.98	\$6,863,210.60	\$20,324,178.33
	Books	-	-	-	-
Governmental Activities - Total		\$354,545,018.28	\$22,167,110.34	\$7,943,185.60	\$368,768,943.02
	Land	\$330,721.13	\$301,303.50	-	\$632,024.63
	Infrastructure	-	-	-	-
	Building	\$2,172,284.34	\$16,615.00	-	\$2,188,899.34
	Improvement	\$78,421,150.71	\$3,132,110.99	\$353,458.46	\$81,199,803.24
	Machinery	\$5,631,283.93	\$100,571.37	\$63,232.49	\$5,668,622.81
	Construction	-	\$2,146,556.97	-	\$2,146,556.97
	Books	-	-	-	-
ELECTRIC - Total		\$86,555,440.11	\$5,697,157.83	\$416,690.95	\$91,835,906.99
	Land	-	-	-	-
	Infrastructure	-	-	-	-
	Building	-	-	-	-
	Improvement	-	-	-	-
	Machinery	-	-	-	-
	Construction	-	-	-	-
	Books	-	-	-	-
TRASH - Total		-	-	-	-
	Land	\$770,276.35	-	-	\$770,276.35
	Infrastructure	-	-	-	-
	Building	\$37,073,764.23	-	-	\$37,073,764.23
	Improvement	\$108,921,815.44	\$16,221,116.23	-	\$125,142,931.67
	Machinery	\$37,645,552.16	\$93,622.00	\$46,206.00	\$37,692,968.16
	Construction	\$8,501,735.41	\$4,072,551.53	-	\$12,574,286.94

	Books	-	-	-	-
WASTEWATER - Total		\$192,913,143.59	\$20,387,289.76	\$46,206.00	\$213,254,227.35
	Land	\$1,926,852.62	-	-	\$1,926,852.62
	Infrastructure	-	-	-	-
	Building	\$14,917,222.92	\$2,492,168.20	-	\$17,409,391.12
	Improvement	\$44,250,081.81	\$680,143.92	\$105,174.91	\$44,825,050.82
	Machinery	\$8,600,831.03	\$71,596.32	-	\$8,672,427.35
	Construction	-	\$16,567,275.25	-	\$16,567,275.25
	Books	-	-	-	-
WATER - Total		\$69,694,988.38	\$19,811,183.69	\$105,174.91	\$89,400,997.16
Unit Total		\$703,708,590.36	\$68,062,741.62	\$8,511,257.46	\$763,260,074.52

Government or Enterprise	Beginning Balance as of July 1, 2020	Additions	Reductions	Ending Balance as of June 30, 2021
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**Mishawaka Civil City, St. Joseph County, Indiana
Accounts Payable/Receivable Statement - 2020**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$2,389,829.94	\$1,034,006.73
ELECTRIC	\$3,352,814.07	\$3,068,138.94
TRASH	\$194,947.22	\$165,527.06
WASTEWATER	\$46,941.23	\$1,148,714.27
WATER	\$119,128.74	\$450,968.61

Mishawaka Civil City, St. Joseph County, Indiana
Financial Assistance to Non Governmental Entities - 2020

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Real Services	35-1157606	1151 S Michigan St	South Bend IN	St. Joseph	Becky Zaseck	574-284-2644	Federal Pass Thru	\$10,044.84	OTHER NOT-FOR-PROFIT

**Mishawaka Civil City, St. Joseph County, Indiana
Pensions - 2020**

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	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	
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)	75	
Active Employees that are Not Vested (e.g. 9999)	38	
Separated Employees But are Vested (e.g. 9999)	2	
Current Number of Retirees (e.g. 9999)	79	
Please enter the information below from the most recent actuarial valuation.		
Has there been an actuarial valuation done for this Plan?	Yes	
Contribution Rates (as a Percentage of Payroll)		
Employer (e.g. 99.99)	15.28%	
Plan Members (e.g. 99.99)	0.00%	
Annual Covered Payroll (e.g. 9999.99)	\$6,279,655.00	

Actuarial Cost Method for Funding Purposes	Entry Age Normal (% Salary)
Remaining Amortization Period in years (e.g. 99)	20
Amortization Begin Date	01/01/2020
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	01/01/2020
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	Pub-2010 Series Tables
Mortality Projection Scale	MP-2019
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)	92.53
Actual Investment Return for Last Year (e.g. 99.99)	18.63%
Actual Benefit Payments for Last Year (e.g. 9999.99)	\$1,357,952.00
Percentage of Assets Invested in (as of Valuation Date)	
Equities (e.g. 99.99)	55.77%
Fixed Income (e.g. 99.99)	38.14%
Cash (e.g. 99.99)	0.19%
Other (e.g. 99.99)	5.90%
Total	100.00%
Pension Liability	

Actuarial Present Value of Projected Benefit Payments (e.g. 9999.99)	\$29,906,485.00
Service Cost (e.g. 9999.99)	\$599,489.00
Actuarially Determined Contribution (e.g. 9999.99)	\$905,591.00
Employer Contributions (e.g. 9999.99)	\$1,041,600.00
Total Pension Liability (e.g. 9999.99)	\$25,200,949.00
Plan's Fiduciary Net Position (e.g. 9999.99)	\$23,318,947.00
Net Pension Liability/(Asset)(e.g. 9999.99)	\$1,882,002.00
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability (e.g. 99.99)	92.53%

Files Uploaded	Upload Date
2_981_1253_2020_20210211120233_M190 Mishawaka Utilities 12.31.2019 GASB Report.pdf	2/11/2021 12:03:00 PM
2_981_1253_2020_20210211120249_M190 Mishawaka Utilities 1.1.2020 Valuation Report.pdf	2/11/2021 12:03:00 PM