

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF PLAINFIELD

HENDRICKS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

01/05/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-22 to 12-31-23
President of the Town Council	Robin Brandgard	01-01-22 to 12-31-23
Utility Office Manager	Jason Castetter Angela Torres	01-01-22 to 07-31-22 08-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF PLAINFIELD, HENDRICKS COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Town of Plainfield (Town), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the Town as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the Town, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the Town prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE  
Deputy State Examiner

December 20, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the Town. The financial statement and notes are presented as intended by the Town.

The Town's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Town's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF PLAINFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 9,279,994	\$ 17,000,146	\$ 17,266,970	\$ 9,013,170
MVH	3,610,680	2,229,767	2,041,545	3,798,902
LOCAL ROADS & STREETS	1,094,849	717,646	321,211	1,491,284
MVH Restricted	-	678,783	678,783	-
PARK NON-REVERTING	622,261	361,423	243,745	739,939
ECON DEVELOPMENT	837	-	-	837
RECORD PERPETUATION	82,615	5,122	-	87,737
RIVERBOAT REVENUE	992,738	194,901	601,578	586,061
PARK	1,996,679	5,428,856	3,732,048	3,693,487
RAINY DAY	6,837,555	585,000	2,183,638	5,238,917
K-9	4,586	-	1,745	2,841
PLAINFIELD EID-SOUTH	271,975	772,644	1,044,619	-
PLAINFIELD FIRE TERRITORY	4,976,238	12,517,281	10,993,423	6,500,096
Cumulative Capital Development	3,441,790	1,400,852	1,068,047	3,774,595
RD AUTH LRRB 2014 RR	393,008	1,544,915	1,423,215	514,708
FIRE TERRITORY EQUIP REPLACEMENT	1,502,043	1,124,813	760,917	1,865,939
POLICE PENSION RETIRED	97,729	230,555	228,892	99,392
FIRE PENSION RETIRED	448,920	166,839	173,279	442,480
Pittsboro Police Department	8	-	-	8
IGMS GRANT	539	-	-	539
PPD EXPLORER FUND	116	-	-	116
CT EMPLOYEE RECOGNITION FUND	1,093	500	1,170	423
2012 STORM DAMAGE REPAIR	165,468	-	-	165,468
2014 EDC BOND PROJECT FUND	221,964	-	-	221,964
Saratoga Allocation Area	944,417	277,130	469,138	752,409
Police Trauma Kit	2	-	-	2
RDC 2015 - SR 267 Construction	310,727	-	-	310,727
RDC 2015 - SR 267 DSR	204,504	-	-	204,504
Bicentennial Park	515	-	-	515
TOWN EMPLOYEE RECOGNITION FUND	2,557	8,500	10,495	562
LOIT 2016 SPECIAL DISTRIBUTION	294,619	-	158,504	136,115
Vandalia TIF	2,067,473	873,421	587,160	2,353,734
2018 - ROADWAY PROJECT	248,451	-	248,451	-
Law Enforcement - Speedway	4	-	-	4
EAST END TIF ALLOCATION	465,359	730,047	10,635	1,184,771
Klondike TIF	327,969	519,532	591,992	255,509
Hospitality District	601,888	213,444	-	815,332
NATURE PRESERVE	393,573	329,299	163,757	559,115
2018 GO Bond	580,351	3,383,496	3,057,545	906,302
IT INTERNAL SERVICE FUND	734,095	1,831,595	1,720,286	845,404
REDEVELOPMENT DIST BONDS 2019	148,537	688,085	607,525	229,097
RED DIST 2019 CARR RD CAPITAL	260,848	-	6,948	253,900
RED DIS 2019 KREWSON CAPITAL	327,372	-	-	327,372
DOWNTOWN DEVELOP CAPITAL	31,361	-	8,663	22,698
EAST & MAIN CAPITAL	5,773	-	400	5,373
EAST & MAIN RESERVE	428,728	-	-	428,728
LAW ENFORCEMENT - MARION CTY	4	-	-	4
NEXT LEVEL TRAILS FUND	694,691	1,105,000	333,797	1,465,894
RED AUTH LRRB 2021A CONST	9,489,739	216	8,216,320	1,273,635
LOCAL ROAD & BRIDGE MATCH FUND	16,060	1,725,946	1,725,946	16,060
RESTRICTED DONATION FUND	100,000	7,185	5,809	101,376
ARP Coronavirus Local Fiscal R	3,625,729	4,013,573	2,318,857	5,320,445
GO BOND SERIES 2021	5,353,650	-	1,357,648	3,996,002
TREASURY EQUITABLE SHARING FUN	-	66,024	3,052	62,972
LAW ENFORCEMENT - COATSVILLE	-	16	-	16
LAW ENFORCEMENT - BRNBG	-	4	-	4
DOJ EQUITABLE SHARING PROGRAM	-	14,835	1,102	13,733
EAST & MAIN TIF ALLOCATION	-	189,872	-	189,872
SW QUADRANT TIF ALLOCATION	-	31,990	-	31,990
TWN CENTER DIST SIGN PROGRAM	919	-	-	919
OP SET UN	-	9,318	-	9,318
JUDGEMENT	251	-	-	251
INITIAL DIVERSION FEES	813	-	-	813
MONTHLY DIVERSION FEES	9,044	24,925	24,925	9,044
PROBATION FEES	14,333	1,551	-	15,884
DEFERRAL FEES - COURT PORTION	30,946	110	20,196	10,860
DEFERRAL FEES - PD PORTION	38,747	110	6,251	32,606
DEFERRAL FEES - TOWN PORTION	7,783	110	-	7,893
JUDICIAL SALARIES FEE	21,544	4,717	-	26,261
PARKS 2012 REF SF	84,015	1,000,500	1,084,515	-
RED AUTH LRRB 2014 DSR	65,596	1,208,000	1,203,975	69,621
RED AUTH 2015C CONSTRUCTION	2,673,683	1,503	2,641,028	34,158
2022 RDA LRRB CONST FUND	-	26,886,025	5,967,071	20,918,954
RED AUTH 2015D CONSTRUCTION	262,763	1,198	-	263,961
RDA 2015A US40 CONSTR FUND	804,668	3,567	22,309	785,926
2015B METROPOLIS CONSTR FUND	250	1	-	251
Hobbs Station Construct Fund	-	21,391,292	343,978	21,047,314
RED AUTH 2020 SERIES A -CONST	1,238,042	48	504,238	733,852
RED AUTH 2021B RRCORR CONST	20,652,766	32,407	20,685,173	-
RED AUTH 2015 SERIES C - B&I	3	798,594	798,500	97
RED AUTH 2015 SERIES C - DSR	818,818	11,202	1,499	828,521
2022A B&I	-	453,502	445,945	7,557
RED AUTH 2015 SERIES D B&I	2	455,059	455,000	61
RED AUTH 2015 SERIES D - DSR	987,347	7,209	1,250	993,306
PMIC LRB 2016A BOND & INTEREST	148	1,076,060	684,148	392,060
PMIC LRB 2016A DEBT SRVC RESER	433,684	12,221	2,500	443,405
RED AUTH LRRB 2016 DEBT SRVC	1,359,877	15,674	11,727	1,363,824

TOWN OF PLAINFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
RED AUTH LRRB 2016 SINKING FUN	32,531	1,132,343	1,115,150	49,724
RDA 2015A BOND & INTEREST	66,443	761,896	753,323	75,016
RDA 2015A DEBT SERV RESERVE	1,077,216	4,909	338	1,081,787
EAST & MAIN PRINCIPAL & INT	-	424,831	424,761	70
RDA 2015B BOND & INTEREST	9	725,086	725,000	95
RDA 2015B DSR	722,284	3,292	227	725,349
RED AUTH 2020 SERIES A -B&I	5,950	2,308,033	2,303,441	10,542
RED AUTH 2020 SERIES A -DSR	3,110,767	76	76	3,110,767
GO REFUNDING BOND 2021	8,581	270,288	270,288	8,581
RED AUTH LRRB 2021A B&I	2,078	1,380,010	1,375,625	6,463
RED AUTH LRRB 2021A DSR	1,838,621	5	5	1,838,621
OP SET RES	-	38,374	-	38,374
MIRACLE FIELD	46,445	-	-	46,445
PARK DEBT SERVICE	(990,966)	1,538,197	270,888	276,343
PARK BENEFICENT	106,934	-	17,429	89,505
PARK IMPACT FEE	748,321	402,652	144,833	1,006,140
CHRISTMAS PARTY DONATIONS	5,905	1,750	3,748	3,907
CHAPLAIN	12,687	1,408	3,469	10,626
BIKE	5,411	-	-	5,411
LAW ENFORCEMENT - STATE	60	344	352	52
LAW ENFORCEMENT - HEND	96	108	108	96
LAW ENFORCEMENT - CTY CT	1,888	15,459	15,459	1,888
LAW ENFORCEMENT - DNR	60	56	28	88
LAW ENFORCEMENT - STILVL	4	-	-	4
POLICE BENEFICENT	628	-	-	628
LAW ENFORCEMENT - CLATN	132	68	-	200
FIRE BENEFICENT	6,031	11,645	10,123	7,553
LAW ENFORCEMENT - APT AUT	27	4	-	31
CHILD RESTRAINT GRANT	1	-	-	1
RECYCLING GRANT / APTS	5,057	-	-	5,057
HENDRICKS COUNTY 911 CENTER	2,766,015	5,370,936	4,986,819	3,150,132
D.A.R.E.	9,939	-	2,106	7,833
CRIMINAL INVESTIGATION	293	69,227	14,905	54,615
R.A.D. Systems	867	-	-	867
HCDUI	(1,793)	723	2,003	(3,073)
OPERATION PULLOVER	26	9,119	8,991	154
BULLETPROOF VESTS	(728)	-	-	(728)
LAW ENFORCEMENT TRNG	68,931	75,536	56,153	88,314
HEND CTY SUBS ABUSE TASK	131	5,400	4,222	1,309
I-70 INTERCHANGE TIF	1,834,019	1,107,318	1,463,929	1,477,408
SR-267 CORRIDOR TIF	6,176,143	927,328	761,717	6,341,754
US-40 TIF DISTRICT	5,429,937	6,059,478	3,724,557	7,764,858
GREENWAYS	4,656	-	-	4,656
EDIT	9,077,722	3,962,435	3,423,365	9,616,792
1% FOOD & BEVERAGE	2,246,130	1,520,189	821,522	2,944,797
SIX POINTS TIF	18,491,597	10,520,853	5,609,099	23,403,351
RR/ALL POINTS EDA	7,838,438	7,355,786	4,250,551	10,943,673
METHAMPHETAMINE	536	-	-	536
LEASE RENTAL BONDS OF 2005	404,027	1,458,435	1,208,500	653,962
CCIF CIGARETTE TAX	449,672	62,844	85,441	427,075
CCIF (15 CENT) LEVY	4,008,086	578,446	2,052,766	2,533,766
PAYROLL	20,433	49,867,309	49,861,963	25,779
HEALTH INSURANCE FUND	761,323	5,511,339	5,787,510	485,152
FLEXIBLE SPENDING ACCOUNT	106,971	36,239	32,917	110,293
SEWER OPERATING-STORM WTR	5,156,220	2,874,343	3,361,637	4,668,926
STORMWATER AVAILABILITY	1,619,454	96,700	1,500	1,714,654
SEWAGE WRKS RRB 2012	89,364	-	2,614	86,750
SEWAGE WORKS REV BONDS 2015	(1)	1	-	-
SEWAGE WRKS REV BONDS 15 CONST	631,105	-	9,855	621,250
2017 REFUNDING BONDS	286,217	-	4,414	281,803
SW REVENUE BONDS OF 2020A CON	10,710,218	-	7,603,461	3,106,757
SW REVENUE BONDS OF 2020A B&I	172,470	324,250	325,000	171,720
SW REVENUE BONDS OF 2020 B B&I	41,217	945,050	502,950	483,317
2007 SEWER WORKS CONST BAN	82	-	-	82
SEW WRKS 2009 SERIES B B&I	214,900	216,256	174,000	257,156
SEW WRKS 2009 SERIES B DEBT RE	3,641,911	60,372	-	3,702,283
SEWER OPERATING	5,591,429	9,790,370	8,667,171	6,714,628
SEWER AVAILABILITY	3,084,297	618,682	171,291	3,531,688
SEWER LINE INSPECTION	2,167,309	275,489	18,886	2,423,912
WATERWORKS RRB 2013 DSR	548,942	-	-	548,942
WATERWORKS RRB 2013	331,599	541,748	547,760	325,587
WATERWORKS SRF BOND 2009	219,351	192,300	189,613	222,038
WATERWORKS SRF 09 DR	212,816	2,356	-	215,172
WATER OPERATING	10,200,231	6,088,819	4,817,261	11,471,789
WATER DEPOSITS	396,693	39,948	28,425	408,216
WATER AVAILABILITY	3,723,721	525,756	1,144,394	3,105,083
Plainfield EDC Galyan's Bond Series 2013	286	-	286	-
Plainfield Town Court	66,214	218,842	229,376	55,680
Totals	<u>\$ 208,821,340</u>	<u>\$ 240,695,212</u>	<u>\$ 218,666,684</u>	<u>\$ 230,849,868</u>

The notes to the financial statement are an integral part of this statement.

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The Redevelopment Authority was organized by the Town as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing and constructing and leasing local public improvements to the redevelopment commission of the Town. A financial burden/benefit relationship exists between the Town and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the Town and is reported as Redevelopment Authority funds.

The accompanying financial statement presents the financial information for the Town and the Redevelopment Authority. Although it is a legally separate entity from the Town, it exists to provide services entirely or almost entirely to the Town and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of the Town.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

**G. Fund Accounting**

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*D. 1977 Police Officers' and Firefighters' Pension and Disability Fund*

*Plan Description*

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service but will not receive benefits until reaching age 52.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

TOWN OF PLAINFIELD  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

The contribution requirements of plan members and the Town are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Funds, HCDUI and Bulletproof Vests, had cash balance deficits at December 31, 2022, were the result of reimbursable grants.

**Note 8. Holding Corporation**

The Town has entered into a capital lease with the Plainfield Municipal Improvement Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the year 2022 totaled \$673,869.

**Note 9. Redevelopment Authority**

The Redevelopment Commission of the Town has entered into capital leases with the Plainfield Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the Town pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the year 2022 totaled \$10,579,353.

**Note 10. Subsequent Events**

On March 16, 2023, the Town issued \$14,640,000 Ad Valorem Property Tax Lease Rental Bonds, Series 2023, for constructing, renovating, improving, and equipping park facilities throughout the Town. Payments commence on July 1, 2023, and end on January 1, 2033.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	MVH Restricted	PARK NON-REVERTING	ECON DEVELOPMENT
Cash and investments - beginning	\$ 9,279,994	\$ 3,610,680	\$ 1,094,849	\$ -	\$ 622,261	\$ 837
Receipts:						
Taxes	4,884,977	663,785	-	-	-	-
Licenses and permits	613,812	-	-	-	-	-
Intergovernmental receipts	9,396,337	1,548,192	710,718	678,783	-	-
Charges for services	23,589	-	-	-	303,148	-
Fines and forfeits	38,865	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,042,566	17,790	6,928	-	58,275	-
Total receipts	17,000,146	2,229,767	717,646	678,783	361,423	-
Disbursements:						
Personal services	12,018,882	941,353	-	-	-	-
Supplies	601,070	297,324	-	-	46,309	-
Other services and charges	4,645,405	800,752	142,831	678,783	197,436	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	178,380	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,613	2,116	-	-	-	-
Total disbursements	17,266,970	2,041,545	321,211	678,783	243,745	-
Excess (deficiency) of receipts over disbursements	(266,824)	188,222	396,435	-	117,678	-
Cash and investments - ending	\$ 9,013,170	\$ 3,798,902	\$ 1,491,284	\$ -	\$ 739,939	\$ 837

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY	K-9	PLAINFIELD EID-SOUTH	PLAINFIELD FIRE TERRITORY
Cash and investments - beginning	\$ 82,615	\$ 992,738	\$ 1,996,679	\$ 6,837,555	\$ 4,586	\$ 271,975	\$ 4,976,238
Receipts:							
Taxes	-	-	2,586,252	-	-	772,644	7,225,001
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	194,901	142,781	-	-	-	3,181,908
Charges for services	385	-	2,626,337	-	-	-	2,098,539
Fines and forfeits	4,737	-	524	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	72,962	585,000	-	-	11,833
Total receipts	5,122	194,901	5,428,856	585,000	-	772,644	12,517,281
Disbursements:							
Personal services	-	-	1,600,868	313,638	-	-	9,403,252
Supplies	-	-	486,336	-	1,745	-	341,134
Other services and charges	-	601,578	1,628,452	-	-	-	1,245,209
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	16,392	1,870,000	-	1,044,619	3,828
Total disbursements	-	601,578	3,732,048	2,183,638	1,745	1,044,619	10,993,423
Excess (deficiency) of receipts over disbursements	5,122	(406,677)	1,696,808	(1,598,638)	(1,745)	(271,975)	1,523,858
Cash and investments - ending	\$ 87,737	\$ 586,061	\$ 3,693,487	\$ 5,238,917	\$ 2,841	\$ -	\$ 6,500,096

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Cumulative Capital Development	RD AUTH LRRB 2014 RR	FIRE TERRITORY EQUIP REPLACEMENT	POLICE PENSION RETIRED	FIRE PENSION RETIRED	Pittsboro Police Department	IGMS GRANT
Cash and investments - beginning	\$ 3,441,790	\$ 393,008	\$ 1,502,043	\$ 97,729	\$ 448,920	\$ 8	\$ 539
Receipts:							
Taxes	1,327,569	-	1,034,099	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	73,283	-	70,714	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	1,544,915	20,000	230,555	166,839	-	-
Total receipts	<u>1,400,852</u>	<u>1,544,915</u>	<u>1,124,813</u>	<u>230,555</u>	<u>166,839</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	331,532	-	-	-	-
Other services and charges	2,530	-	-	-	-	-	-
Debt service - principal and interest	-	1,423,215	-	-	-	-	-
Capital outlay	565,517	-	429,385	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	500,000	-	-	228,892	173,279	-	-
Total disbursements	<u>1,068,047</u>	<u>1,423,215</u>	<u>760,917</u>	<u>228,892</u>	<u>173,279</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>332,805</u>	<u>121,700</u>	<u>363,896</u>	<u>1,663</u>	<u>(6,440)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,774,595</u>	<u>\$ 514,708</u>	<u>\$ 1,865,939</u>	<u>\$ 99,392</u>	<u>\$ 442,480</u>	<u>\$ 8</u>	<u>\$ 539</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PPD EXPLORER FUND	CT EMPLOYEE RECOGNITION FUND	2012 STORM DAMAGE REPAIR	2014 EDC BOND PROJECT FUND	Saratoga Allocation Area	Police Trauma Kit	RDC 2015 - SR 267 Construction
Cash and investments - beginning	\$ 116	\$ 1,093	\$ 165,468	\$ 221,964	\$ 944,417	\$ 2	\$ 310,727
Receipts:							
Taxes	-	-	-	-	274,375	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	500	-	-	2,755	-	-
Total receipts	-	500	-	-	277,130	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,170	-	-	-	-	-
Other services and charges	-	-	-	-	384,779	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	84,359	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,170	-	-	469,138	-	-
Excess (deficiency) of receipts over disbursements	-	(670)	-	-	(192,008)	-	-
Cash and investments - ending	\$ 116	\$ 423	\$ 165,468	\$ 221,964	\$ 752,409	\$ 2	\$ 310,727

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RDC 2015 - SR 267 DSR	Bicentennial Park	TOWN EMPLOYEE RECOGNITION FUND	LOIT 2016 SPECIAL DISTRIBUTION	Vandalia TIF	2018 - ROADWAY PROJECT	Law Enforcement - Speedway
Cash and investments - beginning	\$ 204,504	\$ 515	\$ 2,557	\$ 294,619	\$ 2,067,473	\$ 248,451	\$ 4
Receipts:							
Taxes	-	-	-	-	870,666	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	8,500	-	2,755	-	-
Total receipts	-	-	8,500	-	873,421	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	6,595	-	-	-	-
Other services and charges	-	-	3,900	-	381,417	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	158,504	205,743	248,451	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	10,495	158,504	587,160	248,451	-
Excess (deficiency) of receipts over disbursements	-	-	(1,995)	(158,504)	286,261	(248,451)	-
Cash and investments - ending	\$ 204,504	\$ 515	\$ 562	\$ 136,115	\$ 2,353,734	\$ -	\$ 4

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EAST END TIF ALLOCATION	Klondike TIF	Hospitality District	NATURE PRESERVE	2018 GO Bond	IT INTERNAL SERVICE FUND	REDEVELOPMENT DIST BONDS 2019
Cash and investments - beginning	\$ 465,359	\$ 327,969	\$ 601,888	\$ 393,573	\$ 580,351	\$ 734,095	\$ 148,537
Receipts:							
Taxes	730,047	519,532	-	-	2,306,042	-	339,905
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	213,444	-	122,492	-	18,018
Charges for services	-	-	-	56,748	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	272,551	954,962	1,831,595	330,162
Total receipts	<u>730,047</u>	<u>519,532</u>	<u>213,444</u>	<u>329,299</u>	<u>3,383,496</u>	<u>1,831,595</u>	<u>688,085</u>
Disbursements:							
Personal services	-	-	-	148,610	-	-	-
Supplies	-	-	-	6,937	-	73,803	-
Other services and charges	10,635	6,992	-	7,860	1,700	1,646,483	900
Debt service - principal and interest	-	-	-	-	1,146,247	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	585,000	-	350	1,909,598	-	606,625
Total disbursements	<u>10,635</u>	<u>591,992</u>	<u>-</u>	<u>163,757</u>	<u>3,057,545</u>	<u>1,720,286</u>	<u>607,525</u>
Excess (deficiency) of receipts over disbursements	<u>719,412</u>	<u>(72,460)</u>	<u>213,444</u>	<u>165,542</u>	<u>325,951</u>	<u>111,309</u>	<u>80,560</u>
Cash and investments - ending	<u>\$ 1,184,771</u>	<u>\$ 255,509</u>	<u>\$ 815,332</u>	<u>\$ 559,115</u>	<u>\$ 906,302</u>	<u>\$ 845,404</u>	<u>\$ 229,097</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RED DIST 2019 CARR RD CAPITAL	RED DIS 2019 KREWSON CAPITAL	DOWNTOWN DEVELOP CAPITAL	EAST & MAIN CAPITAL	EAST & MAIN RESERVE	LAW ENFORCEMENT - MARION CTY	NEXT LEVEL TRAILS FUND
Cash and investments - beginning	\$ 260,848	\$ 327,372	\$ 31,361	\$ 5,773	\$ 428,728	\$ 4	\$ 694,691
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,100,000
Total receipts	-	-	-	-	-	-	1,105,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,948	-	8,663	400	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	333,797
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,948	-	8,663	400	-	-	333,797
Excess (deficiency) of receipts over disbursements	(6,948)	-	(8,663)	(400)	-	-	771,203
Cash and investments - ending	\$ 253,900	\$ 327,372	\$ 22,698	\$ 5,373	\$ 428,728	\$ 4	\$ 1,465,894

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RED AUTH LRRB 2021A CONST	LOCAL ROAD & BRIDGE MATCH FUND	RESTRICTED DONATION FUND	ARP Coronavirus Local Fiscal R	GO BOND SERIES 2021	TREASURY EQUITABLE SHARING FUN	LAW ENFORCEMENT - COATSVILLE
Cash and investments - beginning	\$ 9,489,739	\$ 16,060	\$ 100,000	\$ 3,625,729	\$ 5,353,650	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	738,683	-	4,013,573	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	16
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	216	987,263	7,185	-	-	66,024	-
Total receipts	216	1,725,946	7,185	4,013,573	-	66,024	16
Disbursements:							
Personal services	-	-	-	1,837,516	-	-	-
Supplies	-	-	180	285,099	-	2,979	-
Other services and charges	-	1,725,946	5,629	195,602	370,385	73	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,216,320	-	-	640	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	987,263	-	-
Total disbursements	8,216,320	1,725,946	5,809	2,318,857	1,357,648	3,052	-
Excess (deficiency) of receipts over disbursements	(8,216,104)	-	1,376	1,694,716	(1,357,648)	62,972	16
Cash and investments - ending	\$ 1,273,635	\$ 16,060	\$ 101,376	\$ 5,320,445	\$ 3,996,002	\$ 62,972	\$ 16

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LAW ENFORCEMENT - BRNGB	DOJ EQUITABLE SHARING PROGRAM	EAST & MAIN TIF ALLOCATION	SW QUADRANT TIF ALLOCATION	TWN CENTER DIST SIGN PROGRAM	OP SET UN	JUDGEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 919	\$ -	\$ 251
Receipts:							
Taxes	-	-	189,872	31,990	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	4	-	-	-	-	9,318	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	14,835	-	-	-	-	-
Total receipts	4	14,835	189,872	31,990	-	9,318	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	299	-	-	-	-	-
Other services and charges	-	803	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,102	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4	13,733	189,872	31,990	-	9,318	-
Cash and investments - ending	\$ 4	\$ 13,733	\$ 189,872	\$ 31,990	\$ 919	\$ 9,318	\$ 251

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES	PROBATION FEES	DEFERRAL FEES - COURT PORTION	DEFERRAL FEES - PD PORTION	DEFERRAL FEES - TOWN PORTION	JUDICIAL SALARIES FEE
Cash and investments - beginning	\$ 813	\$ 9,044	\$ 14,333	\$ 30,946	\$ 38,747	\$ 7,783	\$ 21,544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	24,925	1,551	110	110	110	4,717
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	24,925	1,551	110	110	110	4,717
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	15,478	-	-	-
Other services and charges	-	-	-	4,718	6,251	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	24,925	-	-	-	-	-
Total disbursements	-	24,925	-	20,196	6,251	-	-
Excess (deficiency) of receipts over disbursements	-	-	1,551	(20,086)	(6,141)	110	4,717
Cash and investments - ending	\$ 813	\$ 9,044	\$ 15,884	\$ 10,860	\$ 32,606	\$ 7,893	\$ 26,261

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	PARKS 2012 REF SF	RED AUTH LRRB 2014 DSR	RED AUTH 2015C CONSTRUCTION	2022 RDA LRRB CONST FUND	RED AUTH 2015D CONSTRUCTION	RDA 2015A US40 CONSTR FUND	2015B METROPOLIS CONSTR FUND
Cash and investments - beginning	\$ 84,015	\$ 65,596	\$ 2,673,683	\$ -	\$ 262,763	\$ 804,668	\$ 250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,000,500	1,208,000	1,503	26,886,025	1,198	3,567	1
Total receipts	1,000,500	1,208,000	1,503	26,886,025	1,198	3,567	1
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,250	2,641,028	326,431	-	22,309	-
Debt service - principal and interest	995,719	1,202,725	-	-	-	-	-
Capital outlay	-	-	-	5,640,640	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	88,796	-	-	-	-	-	-
Total disbursements	1,084,515	1,203,975	2,641,028	5,967,071	-	22,309	-
Excess (deficiency) of receipts over disbursements	(84,015)	4,025	(2,639,525)	20,918,954	1,198	(18,742)	1
Cash and investments - ending	\$ -	\$ 69,621	\$ 34,158	\$ 20,918,954	\$ 263,961	\$ 785,926	\$ 251

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Hobbs Station Construct Fund	RED AUTH 2020 SERIES A-CONST	RED AUTH 2021B RRCORR CONST	RED AUTH 2015 SERIES C - B&I	RED AUTH 2015 SERIES C - DSR	2022A B&I	RED AUTH 2015 SERIES D B&I
Cash and investments - beginning	\$ -	\$ 1,238,042	\$ 20,652,766	\$ 3	\$ 818,818	\$ -	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	21,391,292	48	32,407	798,594	11,202	453,502	455,059
Total receipts	21,391,292	48	32,407	798,594	11,202	453,502	455,059
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	343,978	-	-	-	1,250	-	-
Debt service - principal and interest	-	-	20,685,173	791,306	-	445,945	452,300
Capital outlay	-	504,238	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,194	249	-	2,700
Total disbursements	343,978	504,238	20,685,173	798,500	1,499	445,945	455,000
Excess (deficiency) of receipts over disbursements	21,047,314	(504,190)	(20,652,766)	94	9,703	7,557	59
Cash and investments - ending	\$ 21,047,314	\$ 733,852	\$ -	\$ 97	\$ 828,521	\$ 7,557	\$ 61

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RED AUTH 2015 SERIES D - DSR	PMIC LRB 2016A BOND & INTEREST	PMIC LRB 2016A DEBT SRVC RESER	RED AUTH LRRB 2016 DEBT SRVC	RED AUTH LRRB 2016 SINKING FUN	RDA 2015A BOND & INTEREST	RDA 2015A DEBT SERV RESERVE
Cash and investments - beginning	\$ 987,347	\$ 148	\$ 433,684	\$ 1,359,877	\$ 32,531	\$ 66,443	\$ 1,077,216
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	7,209	1,076,060	12,221	15,674	1,132,343	761,896	4,909
Total receipts	7,209	1,076,060	12,221	15,674	1,132,343	761,896	4,909
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,250	147	2,500	-	825	-	338
Debt service - principal and interest	-	673,869	-	-	1,114,325	749,296	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	10,132	-	11,727	-	4,027	-
Total disbursements	1,250	684,148	2,500	11,727	1,115,150	753,323	338
Excess (deficiency) of receipts over disbursements	5,959	391,912	9,721	3,947	17,193	8,573	4,571
Cash and investments - ending	\$ 993,306	\$ 392,060	\$ 443,405	\$ 1,363,824	\$ 49,724	\$ 75,016	\$ 1,081,787

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EAST & MAIN PRINCIPAL & INT	RDA 2015B BOND & INTEREST	RDA 2015B DSR	RED AUTH 2020 SERIES A-B&I	RED AUTH 2020 SERIES A-DSR	GO REFUNDING BOND 2021	RED AUTH LRRB 2021A B&I
Cash and investments - beginning	\$ -	\$ 9	\$ 722,284	\$ 5,950	\$ 3,110,767	\$ 8,581	\$ 2,078
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	424,831	725,086	3,292	2,308,033	76	270,288	1,380,010
Total receipts	424,831	725,086	3,292	2,308,033	76	270,288	1,380,010
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,394	202	660	51	-	600
Debt service - principal and interest	424,761	719,925	-	2,302,781	-	270,288	1,375,025
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,681	25	-	25	-	-
Total disbursements	424,761	725,000	227	2,303,441	76	270,288	1,375,625
Excess (deficiency) of receipts over disbursements	70	86	3,065	4,592	-	-	4,385
Cash and investments - ending	\$ 70	\$ 95	\$ 725,349	\$ 10,542	\$ 3,110,767	\$ 8,581	\$ 6,463

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RED AUTH LRRB 2021A DSR	OP SET RES	MIRACLE FIELD	PARK DEBT SERVICE	PARK BENEFACT	PARK IMPACT FEE	CHRISTMAS PARTY DONATIONS
Cash and investments - beginning	\$ 1,838,621	\$ -	\$ 46,445	\$ (990,966)	\$ 106,934	\$ 748,321	\$ 5,905
Receipts:							
Taxes	-	-	-	1,376,269	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	73,132	-	-	-
Charges for services	-	-	-	-	-	402,652	-
Fines and forfeits	-	38,374	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	5	-	-	88,796	-	-	1,750
Total receipts	5	38,374	-	1,538,197	-	402,652	1,750
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	600	17,429	112,064	3,748
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	32,769	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5	-	-	270,288	-	-	-
Total disbursements	5	-	-	270,888	17,429	144,833	3,748
Excess (deficiency) of receipts over disbursements	-	38,374	-	1,267,309	(17,429)	257,819	(1,998)
Cash and investments - ending	\$ 1,838,621	\$ 38,374	\$ 46,445	\$ 276,343	\$ 89,505	\$ 1,006,140	\$ 3,907

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CHAPLAIN	BIKE	LAW ENFORCEMENT - STATE	LAW ENFORCEMENT - HEND	LAW ENFORCEMENT - CTY CT	LAW ENFORCEMENT - DNR
Cash and investments - beginning	\$ 12,687	\$ 5,411	\$ 60	\$ 96	\$ 1,888	\$ 60
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	344	108	15,459	56
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,408	-	-	-	-	-
Total receipts	1,408	-	344	108	15,459	56
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,469	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	352	108	15,459	28
Total disbursements	3,469	-	352	108	15,459	28
Excess (deficiency) of receipts over disbursements	(2,061)	-	(8)	-	-	28
Cash and investments - ending	\$ 10,626	\$ 5,411	\$ 52	\$ 96	\$ 1,888	\$ 88

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LAW ENFORCEMENT - STILVL	POLICE BENEFICENT	LAW ENFORCEMENT - CLATN	FIRE BENEFICENT	LAW ENFORCEMENT - APT AUT	CHILD RESTRAINT GRANT
Cash and investments - beginning	\$ 4	\$ 628	\$ 132	\$ 6,031	\$ 27	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	68	-	4	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	11,645	-	-
Total receipts	-	-	68	11,645	4	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	5,508	-	-
Other services and charges	-	-	-	4,615	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	10,123	-	-
Excess (deficiency) of receipts over disbursements	-	-	68	1,522	4	-
Cash and investments - ending	\$ 4	\$ 628	\$ 200	\$ 7,553	\$ 31	\$ 1

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	RECYCLING GRANT / APTS	HENDRICKS COUNTY 911 CENTER	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems	HCDUI	OPERATION PULLOVER
Cash and investments - beginning	\$ 5,057	\$ 2,766,015	\$ 9,939	\$ 293	\$ 867	\$ (1,793)	\$ 26
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,370,436	-	-	-	723	9,119
Charges for services	-	3,000,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	500	-	69,227	-	-	-
Total receipts	-	5,370,936	-	69,227	-	723	9,119
Disbursements:							
Personal services	-	3,434,089	-	-	-	2,003	8,991
Supplies	-	37,212	2,106	-	-	-	-
Other services and charges	-	1,498,631	-	70	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	16,820	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	67	-	14,835	-	-	-
Total disbursements	-	4,986,819	2,106	14,905	-	2,003	8,991
Excess (deficiency) of receipts over disbursements	-	384,117	(2,106)	54,322	-	(1,280)	128
Cash and investments - ending	\$ 5,057	\$ 3,150,132	\$ 7,833	\$ 54,615	\$ 867	\$ (3,073)	\$ 154

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	BULLETPROOF VESTS	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	I-70 INTERCHANGE TIF	SR-267 CORRIDOR TIF	US-40 TIF DISTRICT	GREENWAYS
Cash and investments - beginning	\$ (728)	\$ 68,931	\$ 131	\$ 1,834,019	\$ 6,176,143	\$ 5,429,937	\$ 4,656
Receipts:							
Taxes	-	-	-	1,107,318	927,328	6,054,525	-
Licenses and permits	-	55,250	-	-	-	-	-
Intergovernmental receipts	-	-	5,400	-	-	-	-
Charges for services	-	15,306	-	-	-	-	-
Fines and forfeits	-	3,658	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	1,322	-	-	-	4,953	-
Total receipts	-	75,536	5,400	1,107,318	927,328	6,059,478	-
Disbursements:							
Personal services	-	-	4,222	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	56,153	-	451,374	177,175	268,435	-
Debt service - principal and interest	-	-	-	-	200,056	456,500	-
Capital outlay	-	-	-	214,055	109,461	545,311	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	798,500	275,025	2,454,311	-
Total disbursements	-	56,153	4,222	1,463,929	761,717	3,724,557	-
Excess (deficiency) of receipts over disbursements	-	19,383	1,178	(356,611)	165,611	2,334,921	-
Cash and investments - ending	\$ (728)	\$ 88,314	\$ 1,309	\$ 1,477,408	\$ 6,341,754	\$ 7,764,858	\$ 4,656

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	EDIT	1% FOOD & BEVERAGE	SIX POINTS TIF	RR/ALL POINTS EDA	METHAMPHETAMINE	LEASE RENTAL BONDS OF 2005
Cash and investments - beginning	\$ 9,077,722	\$ 2,246,130	\$ 18,491,597	\$ 7,838,438	\$ 536	\$ 404,027
Receipts:						
Taxes	-	1,520,189	10,511,051	7,336,187	-	1,384,849
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,950,318	-	-	-	-	73,586
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	12,117	-	9,802	19,599	-	-
Total receipts	3,962,435	1,520,189	10,520,853	7,355,786	-	1,458,435
Disbursements:						
Personal services	81,726	-	-	-	-	-
Supplies	-	21,303	-	-	-	-
Other services and charges	597,743	688,901	683,959	546,507	-	500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,110,251	111,318	489,215	1,222,044	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,633,645	-	4,435,925	2,482,000	-	1,208,000
Total disbursements	3,423,365	821,522	5,609,099	4,250,551	-	1,208,500
Excess (deficiency) of receipts over disbursements	539,070	698,667	4,911,754	3,105,235	-	249,935
Cash and investments - ending	\$ 9,616,792	\$ 2,944,797	\$ 23,403,351	\$ 10,943,673	\$ 536	\$ 653,962

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CCIF CIGARETTE TAX	CCIF (15 CENT) LEVY	PAYROLL	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUNT	SEWER OPERATING-STORM WTR
Cash and investments - beginning	\$ 449,672	\$ 4,008,086	\$ 20,433	\$ 761,323	\$ 106,971	\$ 5,156,220
Receipts:						
Taxes	-	548,134	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	62,844	30,282	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	2,798,948
Penalties	-	-	-	-	-	3,000
Other receipts	-	30	49,867,309	5,511,339	36,239	72,395
Total receipts	62,844	578,446	49,867,309	5,511,339	36,239	2,874,343
Disbursements:						
Personal services	-	-	-	619,465	-	728,995
Supplies	-	-	-	-	-	-
Other services and charges	35,441	1,520	49,861,963	806	-	28,837
Debt service - principal and interest	-	-	-	-	-	859,986
Capital outlay	50,000	2,051,246	-	-	-	579,519
Utility operating expenses	-	-	-	-	-	859,032
Other disbursements	-	-	-	5,167,239	32,917	305,268
Total disbursements	85,441	2,052,766	49,861,963	5,787,510	32,917	3,361,637
Excess (deficiency) of receipts over disbursements	(22,597)	(1,474,320)	5,346	(276,171)	3,322	(487,294)
Cash and investments - ending	\$ 427,075	\$ 2,533,766	\$ 25,779	\$ 485,152	\$ 110,293	\$ 4,668,926

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	STORMWATER AVAILABILITY	SEWAGE WRKS RRB 2012	SEWAGE WORKS REV BONDS 2015	SEWAGE WRKS REV BONDS 15 CONST	2017 REFUNDING BONDS	SW REVENUE BONDS OF 2020A CON	SW REVENUE BONDS OF 2020A B&I
Cash and investments - beginning	\$ 1,619,454	\$ 89,364	\$ (1)	\$ 631,105	\$ 286,217	\$ 10,710,218	\$ 172,470
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	96,700	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1	-	-	-	324,250
Total receipts	96,700	-	1	-	-	-	324,250
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	324,250
Capital outlay	1,500	-	-	6,991	-	7,480,488	-
Utility operating expenses	-	2,614	-	2,864	4,414	122,973	750
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,500	2,614	-	9,855	4,414	7,603,461	325,000
Excess (deficiency) of receipts over disbursements	95,200	(2,614)	1	(9,855)	(4,414)	(7,603,461)	(750)
Cash and investments - ending	\$ 1,714,654	\$ 86,750	\$ -	\$ 621,250	\$ 281,803	\$ 3,106,757	\$ 171,720

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	SW REVENUE BONDS OF 2020 B B&I	2007 SEWER WORKS CONST BAN	SEW WRKS 2009 SERIES B B&I	SEW WRKS 2009 SERIES B DEBT RE	SEWER OPERATING	SEWER AVAILABILITY	SEWER LINE INSPECTION
Cash and investments - beginning	\$ 41,217	\$ 82	\$ 214,900	\$ 3,641,911	\$ 5,591,429	\$ 3,084,297	\$ 2,167,309
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	440,850	-	-	-	9,296,015	618,682	275,489
Penalties	-	-	-	-	152,178	-	-
Other receipts	504,200	-	216,256	60,372	342,177	-	-
Total receipts	945,050	-	216,256	60,372	9,790,370	618,682	275,489
Disbursements:							
Personal services	-	-	-	-	1,297,880	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	111,888	-	-
Debt service - principal and interest	502,950	-	174,000	-	2,006,635	-	-
Capital outlay	-	-	-	-	185,637	171,291	18,886
Utility operating expenses	-	-	-	-	4,304,056	-	-
Other disbursements	-	-	-	-	761,075	-	-
Total disbursements	502,950	-	174,000	-	8,667,171	171,291	18,886
Excess (deficiency) of receipts over disbursements	442,100	-	42,256	60,372	1,123,199	447,391	256,603
Cash and investments - ending	\$ 483,317	\$ 82	\$ 257,156	\$ 3,702,283	\$ 6,714,628	\$ 3,531,688	\$ 2,423,912

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	WATERWORKS RRB 2013 DSR	WATERWORKS RRB 2013	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER OPERATING
Cash and investments - beginning	\$ 548,942	\$ 331,599	\$ 219,351	\$ 212,816	\$ 10,200,231
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	5,649,596
Penalties	-	-	-	-	77,376
Other receipts	-	541,748	192,300	2,356	361,847
Total receipts	-	541,748	192,300	2,356	6,088,819
Disbursements:					
Personal services	-	-	-	-	1,176,303
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	67,090
Debt service - principal and interest	-	547,260	189,613	-	-
Capital outlay	-	-	-	-	312,839
Utility operating expenses	-	500	-	-	2,515,088
Other disbursements	-	-	-	-	745,941
Total disbursements	-	547,760	189,613	-	4,817,261
Excess (deficiency) of receipts over disbursements	-	(6,012)	2,687	2,356	1,271,558
Cash and investments - ending	\$ 548,942	\$ 325,587	\$ 222,038	\$ 215,172	\$ 11,471,789

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	WATER DEPOSITS	WATER AVAILABILITY	Town Court	Town Court	Totals
Cash and investments - beginning	\$ 396,693	\$ 3,723,721	\$ 286	\$ 66,214	\$ 208,821,340
Receipts:					
Taxes	-	-	-	-	54,522,606
Licenses and permits	-	-	-	-	669,062
Intergovernmental receipts	-	-	-	-	27,684,667
Charges for services	-	-	-	-	8,526,704
Fines and forfeits	-	-	-	-	143,058
Utility fees	39,948	525,756	-	-	19,741,984
Penalties	-	-	-	-	232,554
Other receipts	-	-	-	218,842	129,174,577
Total receipts	39,948	525,756	-	218,842	240,695,212
Disbursements:					
Personal services	-	-	-	-	33,617,793
Supplies	-	-	-	-	2,564,119
Other services and charges	-	-	-	-	73,278,191
Debt service - principal and interest	-	-	-	-	40,034,150
Capital outlay	-	1,097,109	-	-	32,372,724
Utility operating expenses	-	47,285	-	-	7,859,576
Other disbursements	28,425	-	286	229,376	28,940,131
Total disbursements	28,425	1,144,394	286	229,376	218,666,684
Excess (deficiency) of receipts over disbursements	11,523	(618,638)	(286)	(10,534)	22,028,528
Cash and investments - ending	\$ 408,216	\$ 3,105,083	\$ -	\$ 55,680	\$ 230,849,868

OTHER INFORMATION

TOWN OF PLAINFIELD  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 20,728,540	\$ 1,138,451
Storm Water	347,047	320,484
Wastewater	4,226,861	1,146,730
Water	<u>1,520,066</u>	<u>369,575</u>
Totals	<u>\$ 26,822,514</u>	<u>\$ 2,975,240</u>

TOWN OF PLAINFIELD  
SCHEDULE OF LEASES AND DEBT  
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
<b>Governmental activities:</b>				
Rev Financial Services	Ambulance Lease 2020	\$ 50,534	1/15/2020	1/15/2025
REV Financial Services LLC	Ambulance Lease 2019	51,956	6/5/2019	8/20/2024
Plainfield Redevelopment Authority	Taxable Lease Rental Revenue Bonds of 2022 Series A (Performing and Fine Arts Center Project)	914,139	2/1/2022	1/15/2034
Plainfield Redevelopment Authority	LEASE RENTAL REVENUE BONDS OF 2015 SERIES A (US 40 PROJECT)	768,181	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	Lease Rental Revenue Bonds of 2015 Series D (Ronald Reagan Project)	572,576	1/15/2016	1/15/2036
Plainfield Redevelopment Authority	Lease Rental Revenue Bonds of 2020 Series A (MADE@Plainfield Project)	2,516,706	6/29/2020	1/15/2040
Plainfield Redevelopment Authority	Lease Rental Revenue Bonds of 2021 Series A (Government Center Project)	1,498,725	2/1/2021	1/15/2040
Plainfield Redevelopment Authority	Lease Rental Revenue Refunding Bonds Series 2014 (High School Road Project)	1,199,726	7/15/2016	9/10/2027
Plainfield Redevelopment Authority	Plainfield Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series C	793,406	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	PLAINFIELD REDEVELOPMENT AUTHORITY LEASE RENTAL REVENUE BONDS OF 2016	1,223,926	11/17/2016	1/15/2028
Plainfield Redevelopment Authority	Taxable Lease Rental Refunding Revenue Bonds of 2021 Series B (Ronald Reagan Corridor Project)	1,431,500	2/1/2021	1/15/2036
Plainfield Redevelopment Authority	TAXABLE LEASE RENTAL REVENUE BONDS OF 2015 SERIES B (METROPOLIS PROJECT)	714,106	8/1/2015	2/1/2030
Plainfield Redevelopment Authority	Taxable Lease Rental Revenue Bonds of 2022 Series B (Performing and Fine Arts Center Project)	260,580	2/1/2022	1/15/2040
Plainfield Redevelopment Authority	Taxable Lease Rental Revenue Bonds of 2022 Series C (Hobbs Station Project)	1,032,813	9/7/2022	7/15/2047
Municipal Improvement Corporation	AD VALOREM PROPERTY TAX LEASE RENTAL BONDS SERIES 2016A	678,000	7/1/2016	7/1/2031
Municipal Improvement Corporation	AD VALOREM PROPERTY TAX LEASE RENTAL BONDS SERIES 2016B	108,000	7/1/2016	1/1/2036
<b>Total governmental activities</b>		<b>13,814,874</b>		
<b>Total of annual lease payments</b>		<b>\$ 13,814,874</b>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
<b>Governmental activities:</b>			
General obligation bonds	General Obligation Bonds Series 2021	\$ 4,365,000	\$ 1,230,000
General obligation bonds	General Obligation Refunding Bonds Series 2021	1,740,000	265,000
General obligation bonds	GO Bonds - 2018 - Park and Roadway Projects	5,795,000	785,000
Revenue bonds	Redevelopment District bonds of 2015 (SR 267 Project)	2,495,000	110,000
Revenue bonds	Redevelopment District Bonds of 2019	5,940,000	120,000
Revenue bonds	Redevelopment District Taxable Tax Increment Rev Bonds 2019	3,830,000	265,000
Notes and Loans Payable	Promissory Note 2020 Hochreiter Land Purchase	601,758	67,618
Other	Build Operate Transfer 2018 (Parking Facility)	6,806,000	206,000
<b>Total governmental activities</b>		<b>31,572,758</b>	<b>3,048,618</b>
<b>Wastewater:</b>			
Revenue bonds	PLAINFIELD SEWAGE WORKS REVENUE BONDS SERIES 2011A	1,562,000	174,000
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2017 (After Partial Redemption)	3,760,000	240,000
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2020 Series B	5,830,000	390,000
Revenue bonds	Sewage Works Revenue Bonds of 2015	17,925,000	810,000
Revenue bonds	Sewage Works Revenue Bonds of 2020 Series A	14,830,000	-
Revenue bonds	Sewer Infrastructure Sewage Works RRB of 2012	3,120,000	985,000
<b>Total Wastewater</b>		<b>47,027,000</b>	<b>2,599,000</b>
<b>Water:</b>			
Revenue bonds	Plainfield Waterworks Utility Revenue Bonds of 2009	1,142,000	145,000
Revenue bonds	Water Infrastructure Waterworks Revenue Bonds of 2013	535,000	535,000
<b>Total Water</b>		<b>1,677,000</b>	<b>680,000</b>
<b>Redevelopment Authority:</b>			
Revenue bonds	Taxable Lease Rental Revenue Bonds of 2022 Series A (Performing and Fine Arts Center Project)	21,955,000	280,000
Revenue bonds	LEASE RENTAL REVENUE BONDS OF 2015 SERIES A (US 40 PROJECT)	12,310,000	350,000
Revenue bonds	Lease Rental Revenue Bonds of 2015 Series D (Ronald Reagan Project)	9,430,000	260,000
Revenue bonds	Lease Rental Revenue Bonds of 2020 Series A (MADE@Plainfield Project)	30,730,000	1,445,000
Revenue bonds	Lease Rental Revenue Bonds of 2021 Series A (Government Center Project)	21,175,000	945,000
Revenue bonds	Lease Rental Revenue Refunding Bonds Series 2014 (High School Road Project)	2,860,000	1,105,000
Revenue bonds	Plainfield Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series C	10,095,000	440,000
Revenue bonds	PLAINFIELD REDEVELOPMENT AUTHORITY LEASE RENTAL REVENUE BONDS OF 2016	6,675,000	1,020,000
Revenue bonds	Taxable Lease Rental Refunding Revenue Bonds of 2021 Series B (Ronald Reagan Corridor Project)	17,835,000	1,140,000
Revenue bonds	TAXABLE LEASE RENTAL REVENUE BONDS OF 2015 SERIES B (METROPOLIS PROJECT)	4,500,000	555,000
Revenue bonds	Taxable Lease Rental Revenue Bonds of 2022 Series B (Performing and Fine Arts Center Project)	4,885,000	95,000
Revenue bonds	Taxable Lease Rental Revenue Bonds of 2022 Series C (Hobbs Station Project)	21,370,000	-
<b>Total Redevelopment Authority</b>		<b>163,820,000</b>	<b>7,635,000</b>
<b>Totals</b>		<b>\$ 244,096,758</b>	<b>\$ 13,962,618</b>

TOWN OF PLAINFIELD  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 42,266,568
Infrastructure	18,325,687
Buildings	36,382,890
Machinery, equipment, and vehicles	3,951,174
Construction in progress	<u>22,614,169</u>
Total governmental activities	<u>123,540,488</u>
Storm Water:	
Infrastructure	60,517,188
Buildings	662,080
Machinery, equipment, and vehicles	<u>909,621</u>
Total Storm Water	<u>62,088,889</u>
Wastewater:	
Infrastructure	32,030,925
Buildings	26,064,500
Machinery, equipment, and vehicles	<u>332,166</u>
Total Wastewater	<u>58,427,591</u>
Water:	
Infrastructure	15,756,718
Buildings	19,618,000
Machinery, equipment, and vehicles	<u>375,252</u>
Total Water	<u>35,749,970</u>
Total capital assets	<u>\$ 279,806,938</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.