

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, 2017 to December 31, 2018



FILED
10/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Wesley Bennett (Vacant) Mark Todisco	01-01-17 to 09-04-17 09-05-17 to 09-24-17 09-25-17 to 12-31-19
President of the Town Council	Robin Brandgard	01-01-17 to 12-31-19
Utility Office Manager	Jason Castetter	01-01-17 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Town of Plainfield (Town), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Town's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 19, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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TOWN OF PLAINFIELD
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 3,476,242	\$ 10,038,269	\$ 9,198,355	\$ 4,316,156	\$ 11,564,334	\$ 10,128,517	\$ 5,751,973
MVH	2,512,803	1,693,737	1,476,502	2,730,038	3,661,567	2,862,310	3,529,295
LOCAL ROADS & STREETS	818,147	408,725	361,839	865,033	578,166	458,346	984,853
PARK NON-REVERTING	173,016	367,503	251,236	289,283	430,124	277,960	441,447
ECON DEVELOPMENT	825	3	-	828	8	-	836
RECORD PERPETUATION	60,620	10,791	-	71,411	9,373	176	80,608
RIVERBOAT REVENUE	573,138	166,343	5,759	733,722	168,893	337,713	564,902
PARK	1,013,249	4,136,679	3,579,331	1,570,597	4,386,385	3,980,279	1,976,703
RAINY DAY	12,069,957	36,302	2,779,820	9,326,439	84,353	1,091,922	8,318,870
K-9	30,322	11,594	28,327	13,589	6,212	-	19,801
Economic Improvement District	-	328,119	169,577	158,542	382,167	233,796	306,913
PLAINFIELD FIRE TERRITOR	1,941,135	8,298,157	7,704,212	2,535,080	8,765,774	8,515,019	2,785,835
Cumulative Capital Development	-	344,582	-	344,582	714,212	-	1,058,794
REDEVELOPMENT	192	1	-	193	-	193	-
REDEVELOPMENT AUTHORITY LRRB 2014	530,083	1,302,402	1,299,447	533,038	1,536,635	1,520,321	549,352
FIRE TERRITORY EQUIP REP	830,595	822,399	1,298,167	354,827	671,611	414,489	611,949
POLICE PENSION RETIRED	111,146	213,875	231,742	93,279	242,913	249,312	86,880
FIRE PENSION RETIRED	453,010	115,061	250,495	317,576	284,363	156,355	445,584
Pittsboro Police Department	16	4	16	4	-	-	4
Plainfield Town Court	56,954	475,508	475,664	56,798	407,067	404,339	59,526
Plainfield EDC Galyan's Bond Series 2003	867,374	688,585	682,118	873,841	1,220,622	1,211,572	882,891
IGMS GRANT	539	-	-	539	-	-	539
PPD EXPLORER FUND	115	-	-	115	1	-	116
Redevelopment Authority LRRB 2005	-	409,974	409,974	-	-	-	-
PMIC ECONOMIC DEV LRRB 2004	466,703	63	466,766	-	-	-	-
PARKS REFUNDING SF 2010	50,015	2,010,975	2,001,000	59,990	2,002,650	1,998,925	63,715
REDEVELOPMENT AUTHORITY 2009	-	-	-	-	-	-	-
REDEVELOPMENT AUTHORITY LRRB 2005	1,379,301	1,415,787	1,411,678	1,383,410	1,452,040	1,433,020	1,402,430
CT Recognition Fund	-	702	561	141	1	-	142
2012 Damage Repair	163,292	637	-	163,929	1,540	-	165,469
2014 EDC BOND PROJECT FUND	575,040	2,054	56,273	520,821	4,740	24,560	501,001
REDEVELOPMENT AUTHORITY LRRB DSR	1,937,850	1,203,501	1,196,775	1,944,576	1,203,000	1,198,975	1,948,601
Saratoga Allocation Area	305,806	227,763	5,568	528,001	209,087	254,026	483,062
Police Trauma Kit	2	-	-	2	-	-	2
RDC 2015-SR267 Construction	394,922	1,316	71,312	324,926	3,011	8,725	319,212
RDC 2015-SR267 DSR	201,821	781	-	202,602	1,903	-	204,505
RED AUTH 2015C Construction	8,451,307	271,327	1,916,167	6,806,467	16,596	742,140	6,080,923
RED AUTH 2015 Series C B&I	597,204	143	398,056	199,291	61	199,351	1
RED AUTH 2015 Series C DSR	796,165	412	-	796,577	403,440	399,028	800,989
RED AUTH 2015 Series D B&I	321,132	32	321,075	89	163,500	163,588	1
RED AUTH 2015D Construction	1,164,719	263	873,503	291,479	756	20,303	271,932
RED AUTH 2015 Series D DSR	958,218	495	-	958,713	329,673	321,075	967,311
RDA 2015A US40 Constr Fund	6,615,551	156,341	417,151	6,354,741	16,836	57,103	6,314,474
RDA 2015A Bond & Interest	156,000	448,953	598,836	6,117	12,760	2,500	16,377
RDA 2015A DSR	1,077,337	12,097	5,903	1,083,531	445,909	443,749	1,085,691
RDA 2015B Metropolis Construction Fund	5,168,260	650,248	5,818,257	251	-	-	251
RDA 2015B Metropolis Bond & Interest	7	-	-	7	-	-	7
RDA 2015B Metropolis DSR	725,234	98,751	95,612	728,373	192,946	191,478	729,841
Bicentennial Park	62,250	175	29,400	33,025	286	3,795	29,516
PMIC LRB 2016A Construction	5,129,981	910	4,688,533	442,358	710	443,068	-

TOWN OF PLAINFIELD
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
PMIC LRB 2016A Bond & Interest	292,095	64,500	272,968	83,627	358,012	441,639	-
PMIC LRB 2016A Debt Service Reserve	390,048	-	6	390,042	19,782	2,500	407,324
RED AUTH LRRB 2016 Construction	8,114,953	81,125	539,000	7,657,078	553,705	5,277,929	2,932,854
RED AUTH LRRB 2016 Bond and Interest	508,945	2,897	206,931	304,911	1,951	281,514	25,348
RED AUTH LRRB 2016 Debt Serv Reserve	1,359,982	9,388	8,474	1,360,896	21,773	20,484	1,362,185
Local Road & Bridge Match Fund	-	1,000,119	873,470	126,649	656,073	640,761	141,961
Town Employee Recognition Fund	-	6,298	6,077	221	9,250	7,238	2,233
2016 LOIT Special Dist	4,274,040	12,224	2,010,400	2,275,864	21,375	-	2,297,239
RED AUTH LRRB 2016 Sinking	-	215,405	210,520	4,885	152,856	149,188	8,553
Plainfield EID-North	-	-	-	-	40,150	500	39,650
DANVILLE POLICE DEPT	-	-	-	-	4	-	4
Vandalia TIF	-	-	-	-	188,638	-	188,638
Leased Capital Equipment	-	-	-	-	2,624,025	2,550,204	73,821
Roadway Capital Project	-	-	-	-	4,999,700	102,256	4,897,444
Park Capital Project	-	-	-	-	3,500,300	71,590	3,428,710
STREET SCAPE SIGN PROGRAM	919	-	-	919	-	-	919
JUDGEMENT	248	1	-	249	2	-	251
INITIAL DIVERSION FEES	813	-	-	813	-	-	813
MONTHLY DIVERSION FEES	13,004	33,090	34,630	11,464	37,076	37,766	10,774
PROBATION FEES	36,975	20,554	18,229	39,300	15,133	18,439	35,994
DEFERRAL FEES - COURT PO	66,162	3,301	1,876	67,587	3,043	30,919	39,711
DEFERRAL FEES - PD PORTI	47,715	3,230	2,805	48,140	3,141	459	50,822
DEFERRAL FEES - TOWN POR	3,168	3,059	3,283	2,944	2,273	-	5,217
JUDICIAL SALARIES FEE	52,791	9,693	34,931	27,553	7,997	35,336	214
MVH WHEEL & SUR TAX	882,902	672,273	593,116	962,059	46,962	1,009,021	-
MIRACLE FIELD	78,367	3,312	-	81,679	767	-	82,446
PARK DEBT SERVICE	498,356	2,638,204	2,303,600	832,960	2,250,742	2,299,895	783,807
PARK BENEFICENT	114,713	22,468	12,753	124,428	22,975	24,951	122,452
PARK IMPACT FEE	587,814	346,158	274,812	659,160	235,982	660,979	234,163
TOP Gen Obl Trail Bond	4,759	19	-	4,778	45	-	4,823
CHRISTMAS PARTY DON	4,479	766	2,101	3,144	776	1,924	1,996
LAW ENFORCEMENT - IMPD	4	4	-	8	4	8	4
CHAPLAIN	12,571	45	991	11,625	851	416	12,060
BIKE	5,340	21	-	5,361	50	-	5,411
LAW ENFORCEMENT- STATE	(80)	208	116	12	300	312	-
LAW ENFORCEMENT- HEND	120	40	120	40	80	40	80
LAW ENFORCEMENT- CTY CT	641	32,582	32,582	641	26,895	24,518	3,018
LAW ENFORCEMENT- DNR	16	24	16	24	16	24	16
LAW ENFORCEMENT- STILVL	188	60	-	248	4	248	4
POLICE BENEFICENT	1,672	157	150	1,679	13	421	1,271
LAW ENFORCEMENT - CLATN	144	48	144	48	32	48	32
FIRE BENEFICENT	4,468	1,869	345	5,992	5,655	6,966	4,681
LAW ENFORCEMENT- LIZTON	150	3	-	153	-	153	-
LAW ENFORCEMENT- APT AUT	52	24	52	24	16	24	16
CHILD RESTRAINT GRANT	1	-	-	1	-	-	1
RECYCLING GRANT/APTS	5,057	-	-	5,057	-	-	5,057
POLICE CAMERA FUND	-	-	-	-	-	-	-
HENDRICKS COUNTY 911 CEN	2,029,403	3,570,770	3,541,397	2,058,776	3,921,967	3,861,165	2,119,578
D.A.R.E.	4,719	2,760	2,997	4,482	5,445	3,000	6,927
CRIMINAL INVESTIGATION	3,298	190	2,578	910	579	-	1,489

TOWN OF PLAINFIELD
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
R.A.D. Systems	855	3	-	858	8	-	866
HCDUI	-	1,108	1,111	(3)	2,152	2,149	-
OPERATION PULLOVER	(1,839)	8,793	9,096	(2,142)	9,560	7,293	125
BULLETPROOF VESTS	8,206	5,843	-	14,049	-	7,364	6,685
LAW ENFORCEMENT TRNG	128,598	29,666	37,671	120,593	37,866	43,357	115,102
HEND CTY SUBS ABUSE TASK	847	3,850	5,000	(303)	2,861	2,558	-
HADLEY RD CORRIDOR IMPR	1,122	1	1,123	-	-	-	-
I-70 INTERCHANGE TIF	2,244,845	1,434,863	1,093,215	2,586,493	1,284,413	1,450,174	2,420,732
SR-267 CORRIDOR TIF	4,730,140	878,246	257,522	5,350,864	832,942	812,889	5,370,917
US-40 TIF DISTRICT	6,997,909	7,705,088	3,067,760	11,635,237	3,299,938	11,039,686	3,895,489
GREENWAYS	4,595	18	-	4,613	43	-	4,656
EDIT	3,642,938	2,924,185	1,776,016	4,791,107	3,092,293	2,517,353	5,366,047
1% FOOD & BEVERAGE	1,454,636	1,128,220	977,941	1,604,915	1,205,883	1,393,435	1,417,363
SIX POINTS TIF	12,220,979	5,356,029	2,990,168	14,586,840	6,082,751	7,467,304	13,202,287
RR/ALL POINTS EDA	2,638,201	2,769,436	1,613,008	3,794,629	3,669,307	2,307,262	5,156,674
METHAMPHETAMINE	536	-	-	536	-	-	536
LEASE RENTAL BONDS OF 20	378,907	1,350,010	1,205,230	523,687	1,117,773	1,203,500	437,960
CCIF CIGARETTE TAX	417,764	68,801	40,503	446,062	68,965	6,259	508,768
CCIF (15 CENT) LEVY	4,058,250	1,480,981	1,054,559	4,484,672	3,101,002	2,455,528	5,130,146
PAYROLL	349,979	33,007,478	33,026,057	331,400	38,199,025	37,886,753	643,672
HEALTH INSURANCE FUND	632,810	3,292,082	3,036,699	888,193	3,495,400	3,460,058	923,535
FLEXIBLE SPENDING ACCOUN	90,414	28,325	24,469	94,270	29,823	30,008	94,085
SEWER OPERATING- STORM WT	4,816,717	2,386,689	2,033,835	5,169,571	2,502,748	2,873,596	4,798,723
2007 SEWER WORKS CONST B	82	-	-	82	-	-	82
2009 SEWER WORKS BOND SER	593,300	518,496	1,071,774	40,022	-	40,022	-
STORMWATER AVAILABILITY	771,061	254,400	3,397	1,022,064	259,740	-	1,281,804
Sewage Works Refunding Bond 2012	1,354,957	1,125,696	1,119,147	1,361,506	810,700	1,117,912	1,054,294
Sewage Works Revenue Bonds 2015	1,034,331	1,388,412	1,385,535	1,037,208	1,377,708	1,380,705	1,034,211
Sewage Works Rev Bonds 2015 Construction	15,501,082	81,297	7,992,341	7,590,038	-	4,052,767	3,537,271
Sewage Refunding Revenue Bonds 2017	-	9,271,637	876,656	8,394,981	574,129	653,441	8,315,669
SEWER OPERATING	1,577,145	7,987,677	8,600,301	964,521	9,135,963	8,568,078	1,532,406
SEW WRKS 2009 SERIES B B	692,970	1,514,047	1,506,546	700,471	544,069	644,595	599,945
SEW WRKS 2009 SERIES B D	2,672,014	287,097	81,694	2,877,417	316,747	-	3,194,164
SEWER AVAILABILITY	1,956,824	1,027,670	-	2,984,494	861,311	332,749	3,513,056
SEWER LINE INSPECTION	1,218,097	458,724	445,703	1,231,118	381,946	32,059	1,581,005
Water Works RRB 2013 DSR	329,968	-	-	329,968	218,974	-	548,942
Water Works RRB 2013 DSR	328,509	1,035,159	1,034,884	328,784	544,800	544,655	328,929
WATER OPERATING	9,324,451	4,653,214	6,658,303	7,319,362	4,785,216	4,109,563	7,995,015
WATERWORKS SRF BOND 2009	348,370	191,441	189,762	350,049	193,246	332,073	211,222
WATERWORKS SRF 09 DR	202,850	1,353	-	204,203	3,254	-	207,457
WATER DEPOSITS	338,920	52,180	39,895	351,205	13,939	1,368	363,776
WATER AVAILABILITY	1,998,866	1,228,476	431,921	2,795,421	1,030,438	976,115	2,849,744
Totals	\$ 166,679,813	\$ 140,065,919	\$ 145,255,319	\$ 161,490,413	\$ 150,399,573	\$ 155,063,491	\$ 156,826,495

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 accompanying financial statement presents the financial information for 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, certified shares (local option tax), property tax replacement credit (local option tax), county option income 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.

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.

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT
(Continued)

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: 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.

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.

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.

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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 Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

B. 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:

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.

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Holding Corporations*

The Town has entered into capital leases with Plainfield Redevelopment Authority (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 years ended December 31, 2017 and 2018, totaled \$2,747,687 and \$2,837,743, respectively.

The Town has entered into a capital lease with 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 years ended December 31, 2017 and 2018, totaled \$272,964 and \$422,964, respectively.

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OTHER INFORMATION - UNAUDITED

The Town's Annual Financial Reports 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 Reports 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	PARK NON-REVERTING	ECON DEVELOPMENT	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY
Cash and investments - beginning	\$ 3,476,242	\$ 2,512,803	\$ 818,147	\$ 173,016	\$ 825	\$ 60,620	\$ 573,138	\$ 1,013,249	\$ 12,069,957
Receipts:									
Taxes	8,759,099	591,582	-	-	-	-	-	1,698,824	-
Licenses and permits	467,126	-	-	-	-	-	-	-	-
Intergovernmental receipts	273,921	1,081,034	405,549	-	-	-	163,684	100,388	-
Charges for services	301,362	-	-	345,754	-	283	-	2,313,275	-
Fines and forfeits	87,154	-	-	-	-	10,240	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	149,607	21,121	3,176	21,749	3	268	2,659	24,192	36,302
Total receipts	10,038,269	1,693,737	408,725	367,503	3	10,791	166,343	4,136,679	36,302
Disbursements:									
Personal services	5,529,827	611,216	-	131,974	-	-	-	2,139,142	-
Supplies	257,728	220,388	-	31,866	-	-	-	334,344	-
Other services and charges	2,491,178	524,033	331,397	87,396	-	-	-	1,105,845	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	919,566	120,855	30,442	-	-	-	5,759	-	2,779,820
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	56	10	-	-	-	-	-	-	-
Total disbursements	9,198,355	1,476,502	361,839	251,236	-	-	5,759	3,579,331	2,779,820
Excess (deficiency) of receipts over disbursements	839,914	217,235	46,886	116,267	3	10,791	160,584	557,348	(2,743,518)
Cash and investments - ending	\$ 4,316,156	\$ 2,730,038	\$ 865,033	\$ 289,283	\$ 828	\$ 71,411	\$ 733,722	\$ 1,570,597	\$ 9,326,439

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	K-9	Economic Improvement District	PLAINFIELD FIRE TERRITOR	Cumulative Capital Development	REDEVELOPMENT	REDEVELOPMENT AUTHORITY LRRB 2014	FIRE TERRITORY EQUIP REP	POLICE PENSION RETIRED	FIRE PENSION RETIRED
Cash and investments - beginning	\$ 30,322	\$ -	\$ 1,941,135	\$ -	\$ 192	\$ 530,083	\$ 830,595	\$ 111,146	\$ 453,010
Receipts:									
Taxes	-	328,119	6,809,246	321,993	-	-	587,068	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	409,946	18,884	-	-	43,993	-	-
Charges for services	-	-	1,022,621	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	11,594	-	56,344	3,705	1	1,302,402	191,338	213,875	115,061
Total receipts	11,594	328,119	8,298,157	344,582	1	1,302,402	822,399	213,875	115,061
Disbursements:									
Personal services	-	-	6,551,995	-	-	-	-	231,742	136,003
Supplies	28,327	-	149,928	-	-	-	146,342	-	-
Other services and charges	-	169,577	843,438	-	-	2,290	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,288,746	-	-	-
Capital outlay	-	-	58,808	-	-	8,411	1,151,825	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	100,043	-	-	-	-	-	114,492
Total disbursements	28,327	169,577	7,704,212	-	-	1,299,447	1,298,167	231,742	250,495
Excess (deficiency) of receipts over disbursements	(16,733)	158,542	593,945	344,582	1	2,955	(475,768)	(17,867)	(135,434)
Cash and investments - ending	\$ 13,589	\$ 158,542	\$ 2,535,080	\$ 344,582	\$ 193	\$ 533,038	\$ 354,827	\$ 93,279	\$ 317,576

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Pittsboro Police Department	Plainfield Town Court	Plainfield EDC Galyan's Bond Series 2003	IGMS GRANT	PPD EXPLORER FUND	Redevelopment Authority LRRB 2005	PMIC ECONOMIC DEV LRRB 2004	PARKS REFUNDING SF 2010	REDEVELOPMENT AUTHORITY 2009
Cash and investments - beginning	\$ 16	\$ 56,954	\$ 867,374	\$ 539	\$ 115	\$ -	\$ 466,703	\$ 50,015	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	4	475,508	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	688,585	-	-	409,974	63	2,010,975	-
Total receipts	4	475,508	688,585	-	-	409,974	63	2,010,975	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	682,115	-	-	-	466,761	1,991,025	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	16	475,664	3	-	-	409,974	5	9,975	-
Total disbursements	16	475,664	682,118	-	-	409,974	466,766	2,001,000	-
Excess (deficiency) of receipts over disbursements	(12)	(156)	6,467	-	-	-	(466,703)	9,975	-
Cash and investments - ending	\$ 4	\$ 56,798	\$ 873,841	\$ 539	\$ 115	\$ -	\$ -	\$ 59,990	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	REDEVELOPMENT AUTHORITY LRRB 2005	CT Recognition Fund	2012 Damage Repair	2014 EDC BOND PROJECT FUND	REDEVELOPMENT AUTHORITY LRRB DSR	Saratoga Allocation Area	Police Trauma Kit	RDC 2015-SR267 Construction	RDC 2015-SR267 DSR
Cash and investments - beginning	\$ 1,379,301	\$ -	\$ 163,292	\$ 575,040	\$ 1,937,850	\$ 305,806	\$ 2	\$ 394,922	\$ 201,821
Receipts:									
Taxes	-	-	-	-	-	226,161	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,415,787	702	637	2,054	1,203,501	1,602	-	1,316	781
Total receipts	1,415,787	702	637	2,054	1,203,501	227,763	-	1,316	781
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	561	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,250	5,568	-	5,415	-
Debt service - principal and interest	1,411,678	-	-	-	1,195,525	-	-	-	-
Capital outlay	-	-	-	56,273	-	-	-	65,897	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,411,678	561	-	56,273	1,196,775	5,568	-	71,312	-
Excess (deficiency) of receipts over disbursements	4,109	141	637	(54,219)	6,726	222,195	-	(69,996)	781
Cash and investments - ending	\$ 1,383,410	\$ 141	\$ 163,929	\$ 520,821	\$ 1,944,576	\$ 528,001	\$ 2	\$ 324,926	\$ 202,602

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RED AUTH 2015C Construction	RED AUTH 2015 Series C B&I	RED AUTH 2015 Series C DSR	RED AUTH 2015 Series D B&I	RED AUTH 2015D Construction	RED AUTH 2015 Series D DSR	RDA 2015A US40 Constr Fund	RDA 2015A Bond & Interest	RDA 2015A DSR
Cash and investments - beginning	\$ 8,451,307	\$ 597,204	\$ 796,165	\$ 321,132	\$ 1,164,719	\$ 958,218	\$ 6,615,551	\$ 156,000	\$ 1,077,337
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	271,327	143	412	32	263	495	156,341	448,953	12,097
Total receipts	271,327	143	412	32	263	495	156,341	448,953	12,097
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	2,750	-	-	-	4,554	-	116,350	-	-
Debt service - principal and interest	-	398,056	-	321,075	-	-	-	437,247	-
Capital outlay	1,913,417	-	-	-	315,319	-	147,765	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	553,630	-	153,036	161,589	5,903
Total disbursements	1,916,167	398,056	-	321,075	873,503	-	417,151	598,836	5,903
Excess (deficiency) of receipts over disbursements	(1,644,840)	(397,913)	412	(321,043)	(873,240)	495	(260,810)	(149,883)	6,194
Cash and investments - ending	\$ 6,806,467	\$ 199,291	\$ 796,577	\$ 89	\$ 291,479	\$ 958,713	\$ 6,354,741	\$ 6,117	\$ 1,083,531

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RDA 2015B Metropolis Construction Fund	RDA 2015B Metropolis Bond & Interest	RDA 2015B Metropolis DSR	Bicentennial Park	PMIC LRB 2016A Construction	PMIC LRB 2016A Bond & Interest	PMIC LRB 2016A Debt Service Reserve	RED AUTH LRRB 2016 Construction	RED AUTH LRRB 2016 Bond and Interest
Cash and investments - beginning	\$ 5,168,260	\$ 7	\$ 725,234	\$ 62,250	\$ 5,129,981	\$ 292,095	\$ 390,048	\$ 8,114,953	\$ 508,945
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	650,248	-	98,751	175	910	64,500	-	81,125	2,897
Total receipts	650,248	-	98,751	175	910	64,500	-	81,125	2,897
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,250	-	-	-	5,829	5	6	1,731	-
Debt service - principal and interest	92,631	-	92,631	-	-	272,963	-	467,491	-
Capital outlay	1,365,778	-	-	29,400	4,682,703	-	-	69,778	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,358,598	-	2,981	-	1	-	-	-	206,931
Total disbursements	5,818,257	-	95,612	29,400	4,688,533	272,968	6	539,000	206,931
Excess (deficiency) of receipts over disbursements	(5,168,009)	-	3,139	(29,225)	(4,687,623)	(208,468)	(6)	(457,875)	(204,034)
Cash and investments - ending	\$ 251	\$ 7	\$ 728,373	\$ 33,025	\$ 442,358	\$ 83,627	\$ 390,042	\$ 7,657,078	\$ 304,911

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RED AUTH LRRB 2016 Debt Serv Reserve	Local Road & Bridge Match Fund	Town Employee Recognition Fund	2016 LOIT Special Dist	RED AUTH LRRB 2016 Sinking	Plainfield EID-North	DANVILLE POLICE DEPT	Vandalia TIF	Leased Capital Equipment
Cash and investments - beginning	\$ 1,359,982	\$ -	\$ -	\$ 4,274,040	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	9,388	1,000,119	6,298	12,224	215,405	-	-	-	-
Total receipts	9,388	1,000,119	6,298	12,224	215,405	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	6,077	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	210,520	-	-	-	-
Capital outlay	-	873,470	-	1,010,400	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	8,474	-	-	1,000,000	-	-	-	-	-
Total disbursements	8,474	873,470	6,077	2,010,400	210,520	-	-	-	-
Excess (deficiency) of receipts over disbursements	914	126,649	221	(1,998,176)	4,885	-	-	-	-
Cash and investments - ending	\$ 1,360,896	\$ 126,649	\$ 221	\$ 2,275,864	\$ 4,885	\$ -	\$ -	\$ -	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Roadway Capital Project	Park Capital Project	STREET SCAPE SIGN PROGRAM	JUDGEMENT	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES	PROBATION FEES	DEFERRAL FEES - COURT PO	DEFERRAL FEES - PD PORTI
Cash and investments - beginning	\$ -	\$ -	\$ 919	\$ 248	\$ 813	\$ 13,004	\$ 36,975	\$ 66,162	\$ 47,715
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	33,090	20,402	3,040	3,040
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1	-	-	152	261	190
Total receipts	-	-	-	1	-	33,090	20,554	3,301	3,230
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,876	497
Other services and charges	-	-	-	-	-	-	-	-	2,308
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	34,630	18,229	-	-
Total disbursements	-	-	-	-	-	34,630	18,229	1,876	2,805
Excess (deficiency) of receipts over disbursements	-	-	-	1	-	(1,540)	2,325	1,425	425
Cash and investments - ending	\$ -	\$ -	\$ 919	\$ 249	\$ 813	\$ 11,464	\$ 39,300	\$ 67,587	\$ 48,140

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DEFERRAL FEES - TOWN POR	JUDICIAL SALARIES FEE	MVH WHEEL & SUR TAX	MIRACLE FIELD	PARK DEBT SERVICE	PARK BENEFCIENT	PARK IMPACT FEE	TOP Gen Obl Trail Bond	CHRISTMAS PARTY DON
Cash and investments - beginning	\$ 3,168	\$ 52,791	\$ 882,902	\$ 78,367	\$ 498,356	\$ 114,713	\$ 587,814	\$ 4,759	\$ 4,479
Receipts:									
Taxes	-	-	-	-	1,953,473	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	667,989	-	109,347	-	-	-	-
Charges for services	-	-	-	-	-	-	343,785	-	-
Fines and forfeits	3,040	9,554	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	19	139	4,284	3,312	575,384	22,468	2,373	19	766
Total receipts	3,059	9,693	672,273	3,312	2,638,204	22,468	346,158	19	766
Disbursements:									
Personal services	-	34,931	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	3,283	-	593,116	-	3,130	12,753	35,603	-	2,101
Debt service - principal and interest	-	-	-	-	299,470	-	-	-	-
Capital outlay	-	-	-	-	-	-	239,209	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,001,000	-	-	-	-
Total disbursements	3,283	34,931	593,116	-	2,303,600	12,753	274,812	-	2,101
Excess (deficiency) of receipts over disbursements	(224)	(25,238)	79,157	3,312	334,604	9,715	71,346	19	(1,335)
Cash and investments - ending	\$ 2,944	\$ 27,553	\$ 962,059	\$ 81,679	\$ 832,960	\$ 124,428	\$ 659,160	\$ 4,778	\$ 3,144

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LAW ENFORCEMENT - IMPD	CHAPLAIN	BIKE	LAW ENFORCEMENT- STATE	LAW ENFORCEMENT- HEND	LAW ENFORCEMENT- CTY CT	LAW ENFORCEMENT- DNR	LAW ENFORCEMENT- STILVL
Cash and investments - beginning	\$ 4	\$ 12,571	\$ 5,340	\$ (80)	\$ 120	\$ 641	\$ 16	\$ 188
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	4	-	-	208	40	32,582	24	60
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	45	21	-	-	-	-	-
Total receipts	4	45	21	208	40	32,582	24	60
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	991	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	116	120	32,582	16	-
Total disbursements	-	991	-	116	120	32,582	16	-
Excess (deficiency) of receipts over disbursements	4	(946)	21	92	(80)	-	8	60
Cash and investments - ending	\$ 8	\$ 11,625	\$ 5,361	\$ 12	\$ 40	\$ 641	\$ 24	\$ 248

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	POLICE BENEFICENT	LAW ENFORCEMENT- CLATN	FIRE BENEFICENT	LAW ENFORCEMENT- LIZTON	LAW ENFORCEMENT- APT AUT	CHILD RESTRAINT GRANT	RECYCLING GRANT/APTS	POLICE CAMERA FUND	HENDRICKS COUNTY 911 CEN
Cash and investments - beginning	\$ 1,672	\$ 144	\$ 4,468	\$ 150	\$ 52	\$ 1	\$ 5,057	\$ -	\$ 2,029,403
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	3,560,509
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	48	-	3	24	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	157	-	1,869	-	-	-	-	-	10,261
Total receipts	157	48	1,869	3	24	-	-	-	3,570,770
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,638,716
Supplies	-	-	345	-	-	-	-	-	20,812
Other services and charges	150	-	-	-	-	-	-	-	857,032
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	24,810
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	144	-	-	52	-	-	-	27
Total disbursements	150	144	345	-	52	-	-	-	3,541,397
Excess (deficiency) of receipts over disbursements	7	(96)	1,524	3	(28)	-	-	-	29,373
Cash and investments - ending	\$ 1,679	\$ 48	\$ 5,992	\$ 153	\$ 24	\$ 1	\$ 5,057	\$ -	\$ 2,058,776

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems	HCDUI	OPERATION PULLOVER	BULLETPROOF VESTS	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	HADLEY RD CORRIDOR IMPR
Cash and investments - beginning	\$ 4,719	\$ 3,298	\$ 855	\$ -	\$ (1,839)	\$ 8,206	\$ 128,598	\$ 847	\$ 1,122
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	12,970	-	-
Intergovernmental receipts	2,735	-	-	1,108	8,793	5,843	-	3,850	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	15,669	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	25	190	3	-	-	-	1,027	-	1
Total receipts	2,760	190	3	1,108	8,793	5,843	29,666	3,850	1
Disbursements:									
Personal services	-	-	-	1,111	9,096	-	-	-	-
Supplies	2,735	-	-	-	-	-	24,884	5,000	-
Other services and charges	262	2,578	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	12,783	-	1,123
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	4	-	-
Total disbursements	2,997	2,578	-	1,111	9,096	-	37,671	5,000	1,123
Excess (deficiency) of receipts over disbursements	(237)	(2,388)	3	(3)	(303)	5,843	(8,005)	(1,150)	(1,122)
Cash and investments - ending	\$ 4,482	\$ 910	\$ 858	\$ (3)	\$ (2,142)	\$ 14,049	\$ 120,593	\$ (303)	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	I-70 INTERCHANGE TIF	SR-267 CORRIDOR TIF	US-40 TIF DISTRICT	GREENWAYS	EDIT	1% FOOD & BEVERAGE	SIX POINTS TIF	RR/ALL POINTS EDA	METHAMPHETAMINE
Cash and investments - beginning	\$ 2,244,845	\$ 4,730,140	\$ 6,997,909	\$ 4,595	\$ 3,642,938	\$ 1,454,636	\$ 12,220,979	\$ 2,638,201	\$ 536
Receipts:									
Taxes	1,194,962	859,086	3,311,311	-	2,755,585	1,122,909	5,305,550	2,752,365	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	150,561	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	239,901	19,160	4,393,777	18	18,039	5,311	50,479	17,071	-
Total receipts	1,434,863	878,246	7,705,088	18	2,924,185	1,128,220	5,356,029	2,769,436	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	15,068	27,884	76,709	-	703,910	43,441	475,601	47,798	-
Debt service - principal and interest	-	200,131	-	-	-	-	483,270	-	-
Capital outlay	847,941	29,507	1,098,711	-	371,143	559,500	1,349,193	266,210	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	230,206	-	1,892,340	-	700,963	375,000	682,104	1,299,000	-
Total disbursements	1,093,215	257,522	3,067,760	-	1,776,016	977,941	2,990,168	1,613,008	-
Excess (deficiency) of receipts over disbursements	341,648	620,724	4,637,328	18	1,148,169	150,279	2,365,861	1,156,428	-
Cash and investments - ending	\$ 2,586,493	\$ 5,350,864	\$ 11,635,237	\$ 4,613	\$ 4,791,107	\$ 1,604,915	\$ 14,586,840	\$ 3,794,629	\$ 536

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LEASE RENTAL BONDS OF 20	CCIF CIGARETTE TAX	CCIF (15 CENT) LEVY	PAYROLL	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUN	SEWER OPERATING- STORM WT	2007 SEWER WORKS CONST B	2009 SEWER WORKS BOND SER
Cash and investments - beginning	\$ 378,907	\$ 417,764	\$ 4,058,250	\$ 349,979	\$ 632,810	\$ 90,414	\$ 4,816,717	\$ 82	\$ 593,300
Receipts:									
Taxes	1,278,033	-	1,384,786	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	71,579	67,196	81,191	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	2,386,689	-	-
Other receipts	398	1,605	15,004	33,007,478	3,292,082	28,325	-	-	518,496
Total receipts	1,350,010	68,801	1,480,981	33,007,478	3,292,082	28,325	2,386,689	-	518,496
Disbursements:									
Personal services	-	-	-	-	-	-	429,869	-	-
Supplies	-	60	-	-	-	-	-	-	-
Other services and charges	1,730	-	37,838	8,033	5,862	-	20,031	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	516,205
Capital outlay	-	40,443	1,016,721	-	-	-	413,373	-	-
Utility operating expenses	-	-	-	-	-	-	634,589	-	5,932
Other disbursements	1,203,500	-	-	33,018,024	3,030,837	24,469	535,973	-	549,637
Total disbursements	1,205,230	40,503	1,054,559	33,026,057	3,036,699	24,469	2,033,835	-	1,071,774
Excess (deficiency) of receipts over disbursements	144,780	28,298	426,422	(18,579)	255,383	3,856	352,854	-	(553,278)
Cash and investments - ending	\$ 523,687	\$ 446,062	\$ 4,484,672	\$ 331,400	\$ 888,193	\$ 94,270	\$ 5,169,571	\$ 82	\$ 40,022

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	STORMWATER AVAILABILITY	Sewage Works Refunding Bond 2012	Sewage Works Revenue Bonds 2015	Sewage Works Rev Bonds 2015 Construction	Sewage Refunding Revenue Bonds 2017	SEWER OPERATING	SEW WRKS 2009 SERIES B B	SEW WRKS 2009 SERIES B D	SEWER AVAILABILITY
Cash and investments - beginning	\$ 771,061	\$ 1,354,957	\$ 1,034,331	\$ 15,501,082	\$ -	\$ 1,577,145	\$ 692,970	\$ 2,672,014	\$ 1,956,824
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	254,400	-	-	-	-	7,491,616	-	-	1,027,670
Other receipts	-	1,125,696	1,388,412	81,297	9,271,637	496,061	1,514,047	287,097	-
Total receipts	254,400	1,125,696	1,388,412	81,297	9,271,637	7,987,677	1,514,047	287,097	1,027,670
Disbursements:									
Personal services	-	-	-	-	-	1,222,087	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	55,461	-	-	-
Debt service - principal and interest	-	1,116,650	1,383,538	-	-	-	644,546	-	-
Capital outlay	3,397	-	-	7,930,220	-	660,900	-	-	-
Utility operating expenses	-	2,497	1,997	62,121	96,350	3,213,715	-	-	-
Other disbursements	-	-	-	-	780,306	3,448,138	862,000	81,694	-
Total disbursements	3,397	1,119,147	1,385,535	7,992,341	876,656	8,600,301	1,506,546	81,694	-
Excess (deficiency) of receipts over disbursements	251,003	6,549	2,877	(7,911,044)	8,394,981	(612,624)	7,501	205,403	1,027,670
Cash and investments - ending	\$ 1,022,064	\$ 1,361,506	\$ 1,037,208	\$ 7,590,038	\$ 8,394,981	\$ 964,521	\$ 700,471	\$ 2,877,417	\$ 2,984,494

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SEWER LINE INSPECTION	Water Works RRB 2013 DSR	Water Works RRB 2013 DSR	WATER OPERATING	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER DEPOSITS	WATER AVAILABILITY	Totals
Cash and investments - beginning	\$ 1,218,097	\$ 329,968	\$ 328,509	\$ 9,324,451	\$ 348,370	\$ 202,850	\$ 338,920	\$ 1,998,866	\$ 166,679,813
Receipts:									
Taxes	-	-	-	-	-	-	-	-	41,240,152
Licenses and permits	-	-	-	-	-	-	-	-	480,096
Intergovernmental receipts	-	-	-	-	-	-	-	-	7,077,539
Charges for services	-	-	-	-	-	-	-	-	4,477,641
Fines and forfeits	-	-	-	-	-	-	-	-	693,734
Utility fees	458,724	-	-	4,565,483	-	-	-	792,013	16,976,595
Other receipts	-	-	1,035,159	87,731	191,441	1,353	52,180	436,463	69,120,162
Total receipts	458,724	-	1,035,159	4,653,214	191,441	1,353	52,180	1,228,476	140,065,919
Disbursements:									
Personal services	-	-	-	845,640	-	-	-	-	20,513,349
Supplies	-	-	-	-	-	-	-	-	1,231,770
Other services and charges	-	-	-	28,303	-	-	-	-	8,760,838
Debt service - principal and interest	-	-	544,025	-	189,762	-	-	-	14,706,061
Capital outlay	445,703	-	-	2,826,591	-	-	-	395,986	34,139,150
Utility operating expenses	-	-	500	1,896,769	-	-	-	35,935	5,950,405
Other disbursements	-	-	490,359	1,061,000	-	-	39,895	-	59,953,746
Total disbursements	445,703	-	1,034,884	6,658,303	189,762	-	39,895	431,921	145,255,319
Excess (deficiency) of receipts over disbursements	13,021	-	275	(2,005,089)	1,679	1,353	12,285	796,555	(5,189,400)
Cash and investments - ending	\$ 1,231,118	\$ 329,968	\$ 328,784	\$ 7,319,362	\$ 350,049	\$ 204,203	\$ 351,205	\$ 2,795,421	\$ 161,490,413

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	PARK NON-REVERTING	ECON DEVELOPMENT	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY
Cash and investments - beginning	\$ 4,316,156	\$ 2,730,038	\$ 865,033	\$ 289,283	\$ 828	\$ 71,411	\$ 733,722	\$ 1,570,597	\$ 9,326,439
Receipts:									
Taxes	10,017,663	565,399	-	-	-	-	-	1,748,882	-
Licenses and permits	624,858	-	-	-	-	-	-	-	-
Intergovernmental receipts	306,690	2,042,456	569,049	-	-	-	163,684	105,071	-
Charges for services	322,691	-	-	363,852	-	151	-	2,486,715	-
Fines and forfeits	69,439	-	-	-	-	8,502	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	222,993	1,053,712	9,117	66,272	8	720	5,209	45,717	84,353
Total receipts	11,564,334	3,661,567	578,166	430,124	8	9,373	168,893	4,386,385	84,353
Disbursements:									
Personal services	6,323,544	785,406	-	107,780	-	-	-	2,313,382	-
Supplies	483,305	158,629	-	29,983	-	-	-	361,023	-
Other services and charges	3,133,246	1,711,005	458,346	134,815	-	176	-	1,296,139	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	188,392	204,285	-	-	-	-	337,713	-	1,091,922
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	30	2,985	-	5,382	-	-	-	9,735	-
Total disbursements	10,128,517	2,862,310	458,346	277,960	-	176	337,713	3,980,279	1,091,922
Excess (deficiency) of receipts over disbursements	1,435,817	799,257	119,820	152,164	8	9,197	(168,820)	406,106	(1,007,569)
Cash and investments - ending	\$ 5,751,973	\$ 3,529,295	\$ 984,853	\$ 441,447	\$ 836	\$ 80,608	\$ 564,902	\$ 1,976,703	\$ 8,318,870

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	K-9	Economic Improvement District	PLAINFIELD FIRE TERRITOR	Cumulative Capital Development	REDEVELOPMENT	REDEVELOPMENT AUTHORITY LRRB 2014	FIRE TERRITORY EQUIP REP	POLICE PENSION RETIRED	FIRE PENSION RETIRED
Cash and investments - beginning	\$ 13,589	\$ 158,542	\$ 2,535,080	\$ 344,582	\$ 193	\$ 533,038	\$ 354,827	\$ 93,279	\$ 317,576
Receipts:									
Taxes	-	382,167	7,026,449	667,945	-	-	611,834	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	445,799	40,079	-	-	46,637	-	-
Charges for services	-	-	1,216,592	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	6,212	-	76,934	6,188	-	1,536,635	13,140	242,913	284,363
Total receipts	6,212	382,167	8,765,774	714,212	-	1,536,635	671,611	242,913	284,363
Disbursements:									
Personal services	-	-	7,147,088	-	-	-	-	249,312	156,355
Supplies	-	-	164,475	-	-	-	365,942	-	-
Other services and charges	-	233,796	918,551	-	-	255,000	3,372	-	-
Debt service - principal and interest	-	-	-	-	-	1,265,321	-	-	-
Capital outlay	-	-	264,675	-	-	-	45,175	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	20,230	-	193	-	-	-	-
Total disbursements	-	233,796	8,515,019	-	193	1,520,321	414,489	249,312	156,355
Excess (deficiency) of receipts over disbursements	6,212	148,371	250,755	714,212	(193)	16,314	257,122	(6,399)	128,008
Cash and investments - ending	\$ 19,801	\$ 306,913	\$ 2,785,835	\$ 1,058,794	\$ -	\$ 549,352	\$ 611,949	\$ 86,880	\$ 445,584

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pittsboro Police Department	Plainfield Town Court	Plainfield EDC Galyan's Bond Series 2003	IGMS GRANT	PPD EXPLORER FUND	Redevelopment Authority LRRB 2005	PMIC ECONOMIC DEV LRRB 2004	PARKS REFUNDING SF 2010	REDEVELOPMENT AUTHORITY 2009
Cash and investments - beginning	\$ 4	\$ 56,798	\$ 873,841	\$ 539	\$ 115	\$ -	\$ -	\$ 59,990	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	407,067	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,220,622	-	1	-	-	2,002,650	-
Total receipts	-	407,067	1,220,622	-	1	-	-	2,002,650	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,650	-
Debt service - principal and interest	-	-	1,211,572	-	-	-	-	1,997,275	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	404,339	-	-	-	-	-	-	-
Total disbursements	-	404,339	1,211,572	-	-	-	-	1,998,925	-
Excess (deficiency) of receipts over disbursements	-	2,728	9,050	-	1	-	-	3,725	-
Cash and investments - ending	\$ 4	\$ 59,526	\$ 882,891	\$ 539	\$ 116	\$ -	\$ -	\$ 63,715	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	REDEVELOPMENT AUTHORITY LRRB 2005	CT Recognition Fund	2012 Damage Repair	2014 EDC BOND PROJECT FUND	REDEVELOPMENT AUTHORITY LRRB DSR	Saratoga Allocation Area	Police Trauma Kit	RDC 2015-SR267 Construction	RDC 2015-SR267 DSR
Cash and investments - beginning	\$ 1,383,410	\$ 141	\$ 163,929	\$ 520,821	\$ 1,944,576	\$ 528,001	\$ 2	\$ 324,926	\$ 202,602
Receipts:									
Taxes	-	-	-	-	-	204,808	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,452,040	1	1,540	4,740	1,203,000	4,279	-	3,011	1,903
Total receipts	1,452,040	1	1,540	4,740	1,203,000	209,087	-	3,011	1,903
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	2,432	-	-	-	1,250	5,504	-	8,725	-
Debt service - principal and interest	1,430,588	-	-	-	1,197,725	-	-	-	-
Capital outlay	-	-	-	24,560	-	248,522	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,433,020	-	-	24,560	1,198,975	254,026	-	8,725	-
Excess (deficiency) of receipts over disbursements	19,020	1	1,540	(19,820)	4,025	(44,939)	-	(5,714)	1,903
Cash and investments - ending	\$ 1,402,430	\$ 142	\$ 165,469	\$ 501,001	\$ 1,948,601	\$ 483,062	\$ 2	\$ 319,212	\$ 204,505

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RED AUTH 2015C Construction	RED AUTH 2015 Series C B&I	RED AUTH 2015 Series C DSR	RED AUTH 2015 Series D B&I	RED AUTH 2015D Construction	RED AUTH 2015 Series D DSR	RDA 2015A US40 Constr Fund	RDA 2015A Bond & Interest	RDA 2015A DSR
Cash and investments - beginning	\$ 6,806,467	\$ 199,291	\$ 796,577	\$ 89	\$ 291,479	\$ 958,713	\$ 6,354,741	\$ 6,117	\$ 1,083,531
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	16,596	61	403,440	163,500	756	329,673	16,836	12,760	445,909
Total receipts	16,596	61	403,440	163,500	756	329,673	16,836	12,760	445,909
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	5,215	-	-	-	3,569	-	26,950	2,500	-
Debt service - principal and interest	-	199,028	399,028	-	-	321,075	-	-	437,247
Capital outlay	736,925	-	-	-	16,734	-	30,153	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	323	-	163,588	-	-	-	-	6,502
Total disbursements	742,140	199,351	399,028	163,588	20,303	321,075	57,103	2,500	443,749
Excess (deficiency) of receipts over disbursements	(725,544)	(199,290)	4,412	(88)	(19,547)	8,598	(40,267)	10,260	2,160
Cash and investments - ending	\$ 6,080,923	\$ 1	\$ 800,989	\$ 1	\$ 271,932	\$ 967,311	\$ 6,314,474	\$ 16,377	\$ 1,085,691

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RDA 2015B Metropolis Construction Fund	RDA 2015B Metropolis Bond & Interest	RDA 2015B Metropolis DSR	Bicentennial Park	PMIC LRB 2016A Construction	PMIC LRB 2016A Bond & Interest	PMIC LRB 2016A Debt Service Reserve	RED AUTH LRRB 2016 Construction	RED AUTH LRRB 2016 Bond and Interest
Cash and investments - beginning	\$ 251	\$ 7	\$ 728,373	\$ 33,025	\$ 442,358	\$ 83,627	\$ 390,042	\$ 7,657,078	\$ 304,911
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	192,946	286	710	358,012	19,782	553,705	1,951
Total receipts	-	-	192,946	286	710	358,012	19,782	553,705	1,951
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,500	-	-
Debt service - principal and interest	-	-	185,263	-	-	422,962	-	-	146,915
Capital outlay	-	-	-	3,795	-	-	-	5,277,929	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,215	-	443,068	18,677	-	-	134,599
Total disbursements	-	-	191,478	3,795	443,068	441,639	2,500	5,277,929	281,514
Excess (deficiency) of receipts over disbursements	-	-	1,468	(3,509)	(442,358)	(83,627)	17,282	(4,724,224)	(279,563)
Cash and investments - ending	\$ 251	\$ 7	\$ 729,841	\$ 29,516	\$ -	\$ -	\$ 407,324	\$ 2,932,854	\$ 25,348

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RED AUTH LRRB 2016 Debt Serv Reserve	Local Road & Bridge Match Fund	Town Employee Recognition Fund	2016 LOIT Special Dist	RED AUTH LRRB 2016 Sinking	Plainfield EID-North	DANVILLE POLICE DEPT	Vandalia TIF	Leased Capital Equipment
Cash and investments - beginning	\$ 1,360,896	\$ 126,649	\$ 221	\$ 2,275,864	\$ 4,885	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	40,150	-	188,638	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	652,648	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	4	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	21,773	3,425	9,250	21,375	152,856	-	-	-	2,624,025
Total receipts	21,773	656,073	9,250	21,375	152,856	40,150	4	188,638	2,624,025
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	4,688	-	-	-	-	-	-
Other services and charges	-	-	2,550	-	-	500	-	-	-
Debt service - principal and interest	2,273	-	-	-	149,188	-	-	-	-
Capital outlay	-	640,761	-	-	-	-	-	-	2,550,204
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,211	-	-	-	-	-	-	-	-
Total disbursements	20,484	640,761	7,238	-	149,188	500	-	-	2,550,204
Excess (deficiency) of receipts over disbursements	1,289	15,312	2,012	21,375	3,668	39,650	4	188,638	73,821
Cash and investments - ending	\$ 1,362,185	\$ 141,961	\$ 2,233	\$ 2,297,239	\$ 8,553	\$ 39,650	\$ 4	\$ 188,638	\$ 73,821

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Roadway Capital Project	Park Capital Project	STREET SCAPE SIGN PROGRAM	JUDGEMENT	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES	PROBATION FEES	DEFERRAL FEES - COURT PO	DEFERRAL FEES - PD PORTI
Cash and investments - beginning	\$ -	\$ -	\$ 919	\$ 249	\$ 813	\$ 11,464	\$ 39,300	\$ 67,587	\$ 48,140
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	37,076	14,787	2,457	2,677
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,999,700	3,500,300	-	2	-	-	346	586	464
Total receipts	4,999,700	3,500,300	-	2	-	37,076	15,133	3,043	3,141
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	2,197	250
Other services and charges	102,256	71,590	-	-	-	37,766	18,439	3,868	209
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	24,854	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	102,256	71,590	-	-	-	37,766	18,439	30,919	459
Excess (deficiency) of receipts over disbursements	4,897,444	3,428,710	-	2	-	(690)	(3,306)	(27,876)	2,682
Cash and investments - ending	\$ 4,897,444	\$ 3,428,710	\$ 919	\$ 251	\$ 813	\$ 10,774	\$ 35,994	\$ 39,711	\$ 50,822

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DEFERRAL FEES - TOWN POR	JUDICIAL SALARIES FEE	MVH WHEEL & SUR TAX	MIRACLE FIELD	PARK DEBT SERVICE	PARK BENEFICENT	PARK IMPACT FEE	TOP Gen Obl Trail Bond	CHRISTMAS PARTY DON
Cash and investments - beginning	\$ 2,944	\$ 27,553	\$ 962,059	\$ 81,679	\$ 832,960	\$ 124,428	\$ 659,160	\$ 4,778	\$ 3,144
Receipts:									
Taxes	-	-	-	-	1,583,647	-	-	-	-
Licenses and permits	-	-	-	-	-	-	233,002	-	-
Intergovernmental receipts	-	-	45,455	-	90,869	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	2,237	7,881	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	36	116	1,507	767	576,226	22,975	2,980	45	776
Total receipts	2,273	7,997	46,962	767	2,250,742	22,975	235,982	45	776
Disbursements:									
Personal services	-	35,336	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	750	24,951	9,204	-	1,924
Debt service - principal and interest	-	-	-	-	297,245	-	-	-	-
Capital outlay	-	-	-	-	-	-	651,775	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,009,021	-	2,001,900	-	-	-	-
Total disbursements	-	35,336	1,009,021	-	2,299,895	24,951	660,979	-	1,924
Excess (deficiency) of receipts over disbursements	2,273	(27,339)	(962,059)	767	(49,153)	(1,976)	(424,997)	45	(1,148)
Cash and investments - ending	\$ 5,217	\$ 214	\$ -	\$ 82,446	\$ 783,807	\$ 122,452	\$ 234,163	\$ 4,823	\$ 1,996

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LAW ENFORCEMENT - IMPD	CHAPLAIN	BIKE	LAW ENFORCEMENT- STATE	LAW ENFORCEMENT- HEND	LAW ENFORCEMENT- CTY CT	LAW ENFORCEMENT- DNR	LAW ENFORCEMENT- STILVL
Cash and investments - beginning	\$ 8	\$ 11,625	\$ 5,361	\$ 12	\$ 40	\$ 641	\$ 24	\$ 248
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	4	-	-	288	80	26,895	16	4
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	851	50	12	-	-	-	-
Total receipts	4	851	50	300	80	26,895	16	4
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	416	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8	-	-	312	40	24,518	24	248
Total disbursements	8	416	-	312	40	24,518	24	248
Excess (deficiency) of receipts over disbursements	(4)	435	50	(12)	40	2,377	(8)	(244)
Cash and investments - ending	\$ 4	\$ 12,060	\$ 5,411	\$ -	\$ 80	\$ 3,018	\$ 16	\$ 4

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	POLICE BENEFICENT	LAW ENFORCEMENT- CLATN	FIRE BENEFICENT	LAW ENFORCEMENT- LIZTON	LAW ENFORCEMENT- APT AUT	CHILD RESTRAINT GRANT	RECYCLING GRANT/APTS	POLICE CAMERA FUND	HENDRICKS COUNTY 911 CEN
Cash and investments - beginning	\$ 1,679	\$ 48	\$ 5,992	\$ 153	\$ 24	\$ 1	\$ 5,057	\$ -	\$ 2,058,776
Receipts:									
Taxes	-	-	-	-	-	-	-	-	3,899,450
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	32	-	-	16	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	13	-	5,655	-	-	-	-	-	22,517
Total receipts	13	32	5,655	-	16	-	-	-	3,921,967
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	2,784,417
Supplies	-	-	1,956	-	-	-	-	-	55,262
Other services and charges	421	-	5,010	-	-	-	-	-	971,683
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	49,803
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	48	-	153	24	-	-	-	-
Total disbursements	421	48	6,966	153	24	-	-	-	3,861,165
Excess (deficiency) of receipts over disbursements	(408)	(16)	(1,311)	(153)	(8)	-	-	-	60,802
Cash and investments - ending	\$ 1,271	\$ 32	\$ 4,681	\$ -	\$ 16	\$ 1	\$ 5,057	\$ -	\$ 2,119,578

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems	HCDUI	OPERATION PULLOVER	BULLETPROOF VESTS	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	HADLEY RD CORRIDOR IMPR
Cash and investments - beginning	\$ 4,482	\$ 910	\$ 858	\$ (3)	\$ (2,142)	\$ 14,049	\$ 120,593	\$ (303)	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	13,540	-	-
Intergovernmental receipts	3,099	-	-	2,152	9,560	-	-	2,558	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	23,241	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,346	579	8	-	-	-	1,085	303	-
Total receipts	5,445	579	8	2,152	9,560	-	37,866	2,861	-
Disbursements:									
Personal services	-	-	-	2,149	7,293	-	-	-	-
Supplies	3,000	-	-	-	-	7,364	-	2,558	-
Other services and charges	-	-	-	-	-	-	43,054	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	303	-	-
Total disbursements	3,000	-	-	2,149	7,293	7,364	43,357	2,558	-
Excess (deficiency) of receipts over disbursements	2,445	579	8	3	2,267	(7,364)	(5,491)	303	-
Cash and investments - ending	\$ 6,927	\$ 1,489	\$ 866	\$ -	\$ 125	\$ 6,685	\$ 115,102	\$ -	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	I-70 INTERCHANGE TIF	SR-267 CORRIDOR TIF	US-40 TIF DISTRICT	GREENWAYS	EDIT	1% FOOD & BEVERAGE	SIX POINTS TIF	RR/ALL POINTS EDA	METHAMPHETAMINE
Cash and investments - beginning	\$ 2,586,493	\$ 5,350,864	\$ 11,635,237	\$ 4,613	\$ 4,791,107	\$ 1,604,915	\$ 14,586,840	\$ 3,794,629	\$ 536
Receipts:									
Taxes	1,263,799	784,983	3,219,842	-	2,981,054	1,192,528	5,963,210	3,635,628	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	20,614	47,959	80,096	43	111,239	13,355	119,541	33,679	-
Total receipts	1,284,413	832,942	3,299,938	43	3,092,293	1,205,883	6,082,751	3,669,307	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	52,033	5,155	1,106,936	-	1,031,229	436,162	33,691	261,943	-
Debt service - principal and interest	-	202,281	-	-	25,000	-	-	-	-
Capital outlay	997,141	605,453	7,865,766	-	400,526	582,273	5,798,617	186,319	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	401,000	-	2,066,984	-	1,060,598	375,000	1,634,996	1,859,000	-
Total disbursements	1,450,174	812,889	11,039,686	-	2,517,353	1,393,435	7,467,304	2,307,262	-
Excess (deficiency) of receipts over disbursements	(165,761)	20,053	(7,739,748)	43	574,940	(187,552)	(1,384,553)	1,362,045	-
Cash and investments - ending	\$ 2,420,732	\$ 5,370,917	\$ 3,895,489	\$ 4,656	\$ 5,366,047	\$ 1,417,363	\$ 13,202,287	\$ 5,156,674	\$ 536

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LEASE RENTAL BONDS OF 20	CCIF CIGARETTE TAX	CCIF (15 CENT) LEVY	PAYROLL	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUN	SEWER OPERATING- STORM WT	2007 SEWER WORKS CONST B	2009 SEWER WORKS BOND SER
Cash and investments - beginning	\$ 523,687	\$ 446,062	\$ 4,484,672	\$ 331,400	\$ 888,193	\$ 94,270	\$ 5,169,571	\$ 82	\$ 40,022
Receipts:									
Taxes	1,057,113	-	1,438,831	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	60,660	64,590	86,416	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	2,497,919	-	-
Other receipts	-	4,375	1,575,755	38,199,025	3,495,400	29,823	4,829	-	-
Total receipts	1,117,773	68,965	3,101,002	38,199,025	3,495,400	29,823	2,502,748	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	512,135	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	500	-	48	-	-	-	21,312	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	6,259	2,455,480	-	-	-	329,362	-	-
Utility operating expenses	-	-	-	-	-	-	737,405	-	-
Other disbursements	1,203,000	-	-	37,886,753	3,460,058	30,008	1,273,382	-	40,022
Total disbursements	1,203,500	6,259	2,455,528	37,886,753	3,460,058	30,008	2,873,596	-	40,022
Excess (deficiency) of receipts over disbursements	(85,727)	62,706	645,474	312,272	35,342	(185)	(370,848)	-	(40,022)
Cash and investments - ending	\$ 437,960	\$ 508,768	\$ 5,130,146	\$ 643,672	\$ 923,535	\$ 94,085	\$ 4,798,723	\$ 82	\$ -

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	STORMWATER AVAILABILITY	Sewage Works Refunding Bond 2012	Sewage Works Revenue Bonds 2015	Sewage Works Rev Bonds 2015 Construction	Sewage Refunding Revenue Bonds 2017	SEWER OPERATING	SEW WRKS 2009 SERIES B B	SEW WRKS 2009 SERIES B D	SEWER AVAILABILITY
Cash and investments - beginning	\$ 1,022,064	\$ 1,361,506	\$ 1,037,208	\$ 7,590,038	\$ 8,394,981	\$ 964,521	\$ 700,471	\$ 2,877,417	\$ 2,984,494
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	259,740	-	-	-	-	7,938,290	-	-	861,311
Other receipts	-	810,700	1,377,708	-	574,129	1,197,673	544,069	316,747	-
Total receipts	259,740	810,700	1,377,708	-	574,129	9,135,963	544,069	316,747	861,311
Disbursements:									
Personal services	-	-	-	-	-	1,412,791	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	65,293	-	-	-
Debt service - principal and interest	-	1,110,700	1,378,063	-	645,605	-	644,595	-	-
Capital outlay	-	-	-	4,023,501	-	357,734	-	-	332,749
Utility operating expenses	-	7,212	2,642	29,266	7,836	3,737,516	-	-	-
Other disbursements	-	-	-	-	-	2,994,744	-	-	-
Total disbursements	-	1,117,912	1,380,705	4,052,767	653,441	8,568,078	644,595	-	332,749
Excess (deficiency) of receipts over disbursements	259,740	(307,212)	(2,997)	(4,052,767)	(79,312)	567,885	(100,526)	316,747	528,562
Cash and investments - ending	\$ 1,281,804	\$ 1,054,294	\$ 1,034,211	\$ 3,537,271	\$ 8,315,669	\$ 1,532,406	\$ 599,945	\$ 3,194,164	\$ 3,513,056

TOWN OF PLAINFIELD
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SEWER LINE INSPECTION	Water Works RRB 2013 DSR	Water Works RRB 2013 DSR	WATER OPERATING	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER DEPOSITS	WATER AVAILABILITY	Totals
Cash and investments - beginning	\$ 1,231,118	\$ 329,968	\$ 328,784	\$ 7,319,362	\$ 350,049	\$ 204,203	\$ 351,205	\$ 2,795,421	\$ 161,490,413
Receipts:									
Taxes	-	-	-	-	-	-	-	-	48,474,020
Licenses and permits	-	-	-	-	-	-	-	-	871,400
Intergovernmental receipts	-	-	-	-	-	-	-	-	4,737,472
Charges for services	-	-	-	-	-	-	-	-	4,390,001
Fines and forfeits	-	-	-	-	-	-	-	-	602,703
Utility fees	381,946	-	-	4,510,474	-	-	-	593,975	17,043,655
Other receipts	-	218,974	544,800	274,742	193,246	3,254	13,939	436,463	74,280,322
Total receipts	381,946	218,974	544,800	4,785,216	193,246	3,254	13,939	1,030,438	150,399,573
Disbursements:									
Personal services	-	-	-	858,761	-	-	-	-	22,695,749
Supplies	-	-	-	-	-	-	-	-	1,640,632
Other services and charges	-	-	-	55,767	-	-	-	-	12,569,401
Debt service - principal and interest	-	-	544,155	-	189,273	-	-	-	14,402,377
Capital outlay	32,059	-	-	148,738	-	-	-	855,518	37,365,672
Utility operating expenses	-	-	500	2,089,360	-	-	-	120,597	6,732,334
Other disbursements	-	-	-	956,937	142,800	-	1,368	-	59,657,326
Total disbursements	32,059	-	544,655	4,109,563	332,073	-	1,368	976,115	155,063,491
Excess (deficiency) of receipts over disbursements	349,887	218,974	145	675,653	(138,827)	3,254	12,571	54,323	(4,663,918)
Cash and investments - ending	\$ 1,581,005	\$ 548,942	\$ 328,929	\$ 7,995,015	\$ 211,222	\$ 207,457	\$ 363,776	\$ 2,849,744	\$ 156,826,495

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TOWN OF PLAINFIELD
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ 32,476	\$ 250,452
Wastewater	262,359	930,228
Water	181,232	522,272
Governmental activities	<u>2,744,275</u>	<u>3,047,867</u>
Totals	<u>\$ 3,220,342</u>	<u>\$ 4,750,819</u>

TOWN OF PLAINFIELD
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Regions Equipment Finance Corporation	Police Vehicle and Equipment Lease	\$ 915,996	4/30/2018	4/30/2021
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016 (Public Safety Facilities Project) Series A	474,701	7/1/2016	7/1/2031
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016 (Public Safety Facilities Project) Series B	102,688	7/1/2016	1/1/2036
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series A	437,248	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series B	185,262	8/1/2015	2/1/2030
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series C	792,056	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015 Series D	341,076	1/15/2016	1/15/2036
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2016 (Fire Station 121 Project)	730,001	11/17/2016	1/15/2028
Plainfield Redevelopment Authority	Redevelopment Authority LRRRB 2014 (High School Road Project)	<u>1,199,025</u>	9/19/2014	1/15/2025
Total of annual lease payments		<u>\$ 5,178,053</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	GO Bonds - 2018 - Park and Roadway Projects	\$ 8,500,000	\$ 405,663
General obligation bonds	Trail Infrastructure	2,510,000	299,679
Revenue bonds	US 40 Corridor Redvelopment District TIRRR 2005	3,290,000	1,428,763
Revenue bonds	US 40 Improvements Redevelopment Dist TIRB 2003	445,000	192,641
Revenue bonds	Six Points Economic Development Taxable Economic Dev Revenue Bonds of 2003 (Galyan's Project)	2,515,000	1,101,650
Revenue bonds	Parks Facilities Corporation Lease Rental Revenue Bonds of 2010	6,415,000	1,839,676
Revenue bonds	Redevelopment Authority LRRB of 2014	23,115,000	1,709,096
Revenue bonds	Redevelopment District bonds of 2015 (SR 267 Project)	2,910,000	199,282
Notes and loans payable	Build-Operate-Transfer (BOT) Obligation - 2018 Parking Structure	<u>7,090,000</u>	<u>32,161</u>
Total governmental activities		<u>56,790,000</u>	<u>7,208,611</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2017	7,860,000	433,620
Revenue bonds	Sewage Works Revenue Bonds (SRF) 2009B	4,817,000	470,402
Revenue bonds	Sewage Works Revenue Bonds 2015	21,635,000	1,367,212
Revenue bonds	Sewage Works Revenue Bonds Series 2011A	2,432,000	174,000
Revenue bonds	Sewer Infrastructure Sewage Works RRB of 2012	<u>7,425,000</u>	<u>1,115,000</u>
Total Wastewater		<u>44,169,000</u>	<u>3,560,234</u>
Water:			
Revenue bonds	Water Infrastructure Waterworks Revunue Bonds of 2013	2,575,000	549,076
Revenue bonds	Water Treatment Facility SRF Revenue Bonds of 2009B	<u>1,670,000</u>	<u>189,630</u>
Total Water		<u>4,245,000</u>	<u>738,706</u>
Totals		<u>\$ 105,204,000</u>	<u>\$ 11,507,551</u>

TOWN OF PLAINFIELD
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 8,034,202
Infrastructure	27,903,518
Buildings	69,888,161
Improvements other than buildings	6,732,366
Machinery, equipment, and vehicles	<u>12,952,795</u>
Total governmental activities	<u>125,511,042</u>
Storm Water:	
Land	126,638
Infrastructure	16,330,790
Buildings	762,521
Improvements other than buildings	82,423
Machinery, equipment, and vehicles	<u>760,000</u>
Total Storm Water	<u>18,062,372</u>
Wastewater:	
Land	1,254,811
Infrastructure	107,386,191
Buildings	29,952,526
Improvements other than buildings	9,616,783
Machinery, equipment, and vehicles	<u>1,030,811</u>
Total Wastewater	<u>149,241,122</u>
Water:	
Land	615,778
Infrastructure	53,395,180
Buildings	13,245,707
Improvements other than buildings	4,012,493
Machinery, equipment, and vehicles	<u>412,064</u>
Total Water	<u>71,681,222</u>
Total capital assets	<u>\$ 364,495,758</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/>.