

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF CHANDLER

WARRICK COUNTY, INDIANA

January 1, 2018 to December 31, 2019



**FILED**  
09/08/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brian Pace	01-01-18 to 12-31-20
President of the Town Council	Tonya Wester	01-01-18 to 12-31-20
Utility Office Manager	Misty R. Denk	01-01-18 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CHANDLER, WARRICK COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the Town of Chandler (Town), which comprises the financial position and results of operations for the period of January 1, 2018 to December 31, 2019, 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 the 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, 2018 to December 31, 2019.

***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, 2018 to December 31, 2019, 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 and Schedule of Leases and Debt, 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*  
Paul D. Joyce, CPA  
State Examiner

July 23, 2020

## 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.

TOWN OF CHANDLER  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	12-31-19		
GENERAL FUND	\$ 154,002	\$ 870,450	\$ 800,939	\$ 223,513	\$ 848,899	\$ 867,334	\$ 205,078		
MOTOR VEHICLE HIGHWAY	97,342	181,932	46,728	232,546	119,478	202,053	149,971		
LOCAL ROAD & STREET	117,435	59,541	10,200	166,776	53,183	8,079	211,880		
MVHR	-	-	-	-	62,130	-	62,130		
PARK & RECREATION	118,983	62,565	48,887	132,661	58,998	53,201	138,458		
LOCAL LAW ENF CONT ED	8,354	16,341	2,784	21,911	2,342	11,525	12,728		
UNSAFE BUILDING	11,378	14,684	10,318	15,744	-	5,220	10,524		
RAINY DAY	21,712	-	-	21,712	-	-	21,712		
LOIT	57,137	-	53,416	3,721	-	-	3,721		
CUM CAP IMP/ CIG TAX	6,224	6,749	12,579	394	6,596	5,929	1,061		
REDEVELOPMENT COMMISSION	(23,912)	23,912	-	-	-	-	-		
CUM CAP DEVELOPMENT	197,988	37,058	119,063	115,983	34,905	4,020	146,868		
POLICE DONATION	4,371	5,555	3,547	6,379	27,373	20,349	13,403		
PARK DONATION	26,725	-	-	26,725	-	-	26,725		
STORMWATER/ OPERATING	37,759	144,208	146,042	35,925	148,060	122,324	61,661		
ECONOMIC DEV INCOME TAX	493,047	298,717	490,000	301,764	309,462	190,000	421,226		
BASIC HEALTHCARE	1,281	102,059	99,577	3,763	61,483	56,700	8,546		
RIVERBOAT	52,408	17,102	-	69,510	17,102	-	86,612		
SIREN GRANT FUND	(2,850)	2,850	-	-	-	-	-		
RDC/ SINKING FUND	12,856	58,495	57,575	13,776	53,585	56,638	10,723		
GO BOND/ PROJECT FUND	305	-	-	305	-	-	305		
GO BOND/ SINKING FUND	9,852	41,895	41,461	10,286	39,494	41,933	7,847		
PAYROLL/ GARNISHMENT	-	2,765	2,765	-	1,774	1,774	-		
PAYROLL/ ALLSTATE	-	5,201	4,787	414	10,466	10,469	411		
PAYROLL/ LNL	-	48	-	48	-	-	48		
PAYROLL/ TEMP CLEARING	5,085	43,900	43,733	5,252	443	86	5,609		
PAYROLL/ FEDERAL W/H	-	119,715	119,715	-	116,797	116,797	-		
PAYROLL/ FICA/MED W/H	-	215,435	215,435	-	223,028	223,028	-		
PAYROLL/ STATE/COUNTY W/H	4,393	59,921	59,967	4,347	60,719	60,154	4,912		
PAYROLL/ HEALTH INS W/H	55,090	556,777	599,354	12,513	578,245	586,874	3,884		
PAYROLL/ MUTUAL STOCK W/H	-	2,422	2,422	-	2,099	2,099	-		
PAYROLL/ CHILD SUPPORT W/H	-	6,065	6,065	-	8,875	8,875	-		
PAYROLL/ UNION DUES W/H	-	3,237	3,237	-	3,973	3,972	1		
PAYROLL/ PERF	-	194,575	194,575	-	199,725	199,725	-		

TOWN OF CHANDLER  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
PAYROLL/ CANCER INSURANCE	-	8,925	8,621	304	7,046	6,964	386
PAYROLL/ AGLA INSURANCE	-	1,868	1,867	1	1,867	1,867	1
PAYROLL/ 457b	-	6,015	6,015	-	5,980	5,980	-
GEN/ LNB/MM/ 19650434	7,678	562	-	8,240	995	-	9,235
MVH/ LNB/MM/ 19650434	44,398	-	-	44,398	-	-	44,398
LRS/ LNB/MM/ 219650434	51,000	-	-	51,000	-	-	51,000
CCI/ LNB/MM/ 219650434	23	-	-	23	-	-	23
CCDF/ LNB/MM/ 219650434	28,500	-	-	28,500	-	-	28,500
SEWAGE/ CONSUMER DEPOSITS	118,613	27,710	30,315	116,008	29,100	54,920	90,188
SEWAGE/ UTILITY OPERATING	2,113,410	3,207,409	2,891,398	2,429,421	3,248,314	2,368,677	3,309,058
SEWAGE/ UTILITY DEPRECIATION	2,096	-	-	2,096	-	-	2,096
SEWAGE/ UTILITY CONST IN PROGRESS	859,285	3,671	-	862,956	6,501	-	869,457
SEWAGE/ SYS DEVELOP	130,650	26,667	-	157,317	28,527	-	185,844
SEW/ LNB/MM/ 219739138	650	420	-	1,070	743	-	1,813
SEW/ CD/LNB/MM/ 219739138	97,646	-	-	97,646	-	-	97,646
SEWAGE/ SRF/DR	872,968	13,834	-	886,802	18,362	-	905,164
SEWAGE/ SRF/B&I	732,223	863,697	855,414	740,506	541,432	848,407	433,531
WATER/ 2016 COST OF ISSUE	(2,264)	2,264	-	-	-	-	-
WAT/ SRF/DW/ CONSTR	-	-	-	-	9,500,000	260,098	9,239,902
WATER/ UTILITY OPERATING	275,539	3,534,366	3,625,985	183,920	4,503,032	3,515,730	1,171,222
WATER/ B&I/LNB	186,518	547,381	548,528	185,371	554,720	735,981	4,110
WATER/ UTILITY DEPRECIATION	902	-	-	902	-	-	902
WATER/ UTILITY METER DEPOSIT	116,176	34,685	40,475	110,386	36,090	27,350	119,126
WATER/ SYS DEVELOPMENT	227,418	72,152	214,070	85,500	158,268	-	243,768
WAT/ LNB/MM/ 219572290	1,314	967	-	2,281	1,710	-	3,991
WAT/ CD/LNB/MM/ 219572290	225,000	-	-	225,000	-	-	225,000
WATER/ SRF/DR	724,076	11,474	-	735,550	15,230	-	750,780
WATER/ SRF/B&I	42,761	125,181	125,695	42,247	309,344	123,571	228,020
<b>Totals</b>	<b>\$ 8,323,545</b>	<b>\$ 11,643,422</b>	<b>\$ 11,543,554</b>	<b>\$ 8,423,413</b>	<b>\$ 22,016,495</b>	<b>\$ 10,808,703</b>	<b>\$ 19,631,205</b>

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

TOWN OF CHANDLER  
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 CHANDLER  
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 CHANDLER  
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 CHANDLER  
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 Plan**

*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.

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.

TOWN OF CHANDLER  
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.

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVHR	PARK & RECREATION	LOCAL LAW ENF CONT ED	UNSAFE BUILDING
Cash and investments - beginning	\$ 154,002	\$ 97,342	\$ 117,435	\$ -	\$ 118,983	\$ 8,354	\$ 11,378
Receipts:							
Taxes	507,702	-	-	-	40,313	-	-
Licenses and permits	30,334	-	-	-	-	1,555	-
Intergovernmental receipts	82,800	181,932	59,541	-	5,790	-	-
Charges for services	30,456	-	-	-	10,513	155	-
Fines and forfeits	-	-	-	-	-	-	14,684
Utility fees	-	-	-	-	-	-	-
Other receipts	219,158	-	-	-	5,949	14,631	-
Total receipts	870,450	181,932	59,541	-	62,565	16,341	14,684
Disbursements:							
Personal services	548,750	-	-	-	7,422	-	-
Supplies	8,146	4,957	-	-	1,624	-	-
Other services and charges	173,352	41,771	10,200	-	38,446	2,784	10,318
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,793	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	32,898	-	-	-	1,395	-	-
Total disbursements	800,939	46,728	10,200	-	48,887	2,784	10,318
Excess (deficiency) of receipts over disbursements	69,511	135,204	49,341	-	13,678	13,557	4,366
Cash and investments - ending	\$ 223,513	\$ 232,546	\$ 166,776	\$ -	\$ 132,661	\$ 21,911	\$ 15,744

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

	RAINY DAY	LOIT	CUM CAP IMP/ CIG TAX	REDEVELOPMENT COMMISSION	CUM CAP DEVELOPMENT	POLICE DONATION	PARK DONATION
Cash and investments - beginning	\$ 21,712	\$ 57,137	\$ 6,224	\$ (23,912)	\$ 197,988	\$ 4,371	\$ 26,725
Receipts:							
Taxes	-	-	-	-	32,408	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,749	-	4,650	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	430	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	23,912	-	5,125	-
Total receipts	-	-	6,749	23,912	37,058	5,555	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,547	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	53,416	-	-	92,300	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	12,579	-	26,763	-	-
Total disbursements	-	53,416	12,579	-	119,063	3,547	-
Excess (deficiency) of receipts over disbursements	-	(53,416)	(5,830)	23,912	(82,005)	2,008	-
Cash and investments - ending	\$ 21,712	\$ 3,721	\$ 394	\$ -	\$ 115,983	\$ 6,379	\$ 26,725

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

	STORMWATER/ OPERATING	ECONOMIC DEV INCOME TAX	BASIC HEALTHCARE	RIVERBOAT	SIREN GRANT FUND	RDC/ SINKING FUND	GO BOND/ PROJECT FUND
Cash and investments - beginning	\$ 37,759	\$ 493,047	\$ 1,281	\$ 52,408	\$ (2,850)	\$ 12,856	\$ 305
Receipts:							
Taxes	-	298,717	-	-	-	51,415	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,102	-	7,080	-
Charges for services	143,999	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	209	-	102,059	-	2,850	-	-
Total receipts	144,208	298,717	102,059	17,102	2,850	58,495	-
Disbursements:							
Personal services	52,275	-	-	-	-	-	-
Supplies	561	-	-	-	-	-	-
Other services and charges	90,585	-	99,577	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	57,575	-
Capital outlay	-	300,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,621	190,000	-	-	-	-	-
Total disbursements	146,042	490,000	99,577	-	-	57,575	-
Excess (deficiency) of receipts over disbursements	(1,834)	(191,283)	2,482	17,102	2,850	920	-
Cash and investments - ending	\$ 35,925	\$ 301,764	\$ 3,763	\$ 69,510	\$ -	\$ 13,776	\$ 305

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

	GO BOND/ SINKING FUND	PAYROLL/ GARNISHMENT	PAYROLL/ ALLSTATE	PAYROLL/ LNL	PAYROLL/ TEMP CLEARING	PAYROLL/ FEDERAL W/H	PAYROLL/ FICA/MED W/H
Cash and investments - beginning	\$ 9,852	\$ -	\$ -	\$ -	\$ 5,085	\$ -	\$ -
Receipts:							
Taxes	36,826	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,069	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,765	5,201	48	43,900	119,715	215,435
Total receipts	41,895	2,765	5,201	48	43,900	119,715	215,435
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	350	-	-	-	-	-	-
Debt service - principal and interest	41,111	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,765	4,787	-	43,733	119,715	215,435
Total disbursements	41,461	2,765	4,787	-	43,733	119,715	215,435
Excess (deficiency) of receipts over disbursements	434	-	414	48	167	-	-
Cash and investments - ending	\$ 10,286	\$ -	\$ 414	\$ 48	\$ 5,252	\$ -	\$ -

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

	PAYROLL/ STATE/COUNTY W/H	PAYROLL/ HEALTH INS W/H	PAYROLL/ MUTUAL STOCK W/H	PAYROLL/ CHILD SUPPORT W/H	PAYROLL/ UNION DUES W/H	PAYROLL/ PERF	PAYROLL/ CANCER INSURANCE
Cash and investments - beginning	\$ 4,393	\$ 55,090	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	59,921	556,777	2,422	6,065	3,237	194,575	8,925
Total receipts	59,921	556,777	2,422	6,065	3,237	194,575	8,925
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	59,967	599,354	2,422	6,065	3,237	194,575	8,621
Total disbursements	59,967	599,354	2,422	6,065	3,237	194,575	8,621
Excess (deficiency) of receipts over disbursements	(46)	(42,577)	-	-	-	-	304
Cash and investments - ending	\$ 4,347	\$ 12,513	\$ -	\$ -	\$ -	\$ -	\$ 304

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

	PAYROLL/ AGLA INSURANCE	PAYROLL/ 457b	GEN/ LNB/MM/ 19650434	MVH/ LNB/MM/ 19650434	LRS/ LNB/MM/ 219650434	CCI/ LNB/MM/ 219650434	CCDF/ LNB/MM/ 219650434
Cash and investments - beginning	\$ -	\$ -	\$ 7,678	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,868	6,015	562	-	-	-	-
Total receipts	1,868	6,015	562	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,867	6,015	-	-	-	-	-
Total disbursements	1,867	6,015	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1	-	562	-	-	-	-
Cash and investments - ending	\$ 1	\$ -	\$ 8,240	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500

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

	SEWAGE/ CONSUMER DEPOSITS	SEWAGE/ UTILITY OPERATING	SEWAGE/ UTILITY DEPRECIATION	SEWAGE/ UTILITY CONST IN PROGRESS	SEWAGE/ SYS DEVELOP	SEW/ LNB/MM/ 219739138	SEW/ CD/LNB/MM/ 219739138
Cash and investments - beginning	\$ 118,613	\$ 2,113,410	\$ 2,096	\$ 859,285	\$ 130,650	\$ 650	\$ 97,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	27,710	3,189,106	-	-	26,667	-	-
Other receipts	-	18,303	-	3,671	-	420	-
Total receipts	<u>27,710</u>	<u>3,207,409</u>	<u>-</u>	<u>3,671</u>	<u>26,667</u>	<u>420</u>	<u>-</u>
Disbursements:							
Personal services	-	523,544	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	79,832	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	196,436	-	-	-	-	-
Utility operating expenses	-	1,176,559	-	-	-	-	-
Other disbursements	30,315	915,027	-	-	-	-	-
Total disbursements	<u>30,315</u>	<u>2,891,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,605)</u>	<u>316,011</u>	<u>-</u>	<u>3,671</u>	<u>26,667</u>	<u>420</u>	<u>-</u>
Cash and investments - ending	<u>\$ 116,008</u>	<u>\$ 2,429,421</u>	<u>\$ 2,096</u>	<u>\$ 862,956</u>	<u>\$ 157,317</u>	<u>\$ 1,070</u>	<u>\$ 97,646</u>

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

	SEWAGE/ SRF/DR	SEWAGE/ SRF/B&I	WATER/ 2016 COST OF ISSUE	WAT/ SRF/DW/ CONSTR	WATER/ UTILITY OPERATING	WATER/ B&I/LNB	WATER/ UTILITY DEPRECIATION
Cash and investments - beginning	\$ 872,968	\$ 732,223	\$ (2,264)	\$ -	\$ 275,539	\$ 186,518	\$ 902
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	3,237,947	-	-
Other receipts	13,834	863,697	2,264	-	296,419	547,381	-
Total receipts	13,834	863,697	2,264	-	3,534,366	547,381	-
Disbursements:							
Personal services	-	-	-	-	590,562	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	90,670	-	-
Debt service - principal and interest	-	855,414	-	-	-	548,528	-
Capital outlay	-	-	-	-	716,662	-	-
Utility operating expenses	-	-	-	-	1,395,764	-	-
Other disbursements	-	-	-	-	832,327	-	-
Total disbursements	-	855,414	-	-	3,625,985	548,528	-
Excess (deficiency) of receipts over disbursements	13,834	8,283	2,264	-	(91,619)	(1,147)	-
Cash and investments - ending	\$ 886,802	\$ 740,506	\$ -	\$ -	\$ 183,920	\$ 185,371	\$ 902

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

	WATER/ UTILITY METER DEPOSIT	WATER/ SYS DEVELOPMENT	WAT/ LNB/MM/ 219572290	WAT/ CD/LNB/MM/ 219572290	WATER/ SRF/DR	WATER/ SRF/B&I	Totals
Cash and investments - beginning	\$ 116,176	\$ 227,418	\$ 1,314	\$ 225,000	\$ 724,076	\$ 42,761	\$ 8,323,545
Receipts:							
Taxes	-	-	-	-	-	-	967,381
Licenses and permits	-	-	-	-	-	-	31,889
Intergovernmental receipts	-	-	-	-	-	-	370,713
Charges for services	-	-	-	-	-	-	185,123
Fines and forfeits	-	-	-	-	-	-	15,114
Utility fees	33,290	72,152	-	-	-	-	6,586,872
Other receipts	1,395	-	967	-	11,474	125,181	3,486,330
<b>Total receipts</b>	<b>34,685</b>	<b>72,152</b>	<b>967</b>	<b>-</b>	<b>11,474</b>	<b>125,181</b>	<b>11,643,422</b>
Disbursements:							
Personal services	-	-	-	-	-	-	1,722,553
Supplies	-	-	-	-	-	-	18,835
Other services and charges	-	-	-	-	-	-	637,885
Debt service - principal and interest	-	-	-	-	-	125,695	1,628,323
Capital outlay	-	-	-	-	-	-	1,396,607
Utility operating expenses	-	-	-	-	-	-	2,572,323
Other disbursements	40,475	214,070	-	-	-	-	3,567,028
<b>Total disbursements</b>	<b>40,475</b>	<b>214,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,695</b>	<b>11,543,554</b>
Excess (deficiency) of receipts over disbursements	(5,790)	(141,918)	967	-	11,474	(514)	99,868
Cash and investments - ending	\$ 110,386	\$ 85,500	\$ 2,281	\$ 225,000	\$ 735,550	\$ 42,247	\$ 8,423,413

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVHR	PARK & RECREATION	LOCAL LAW ENF CONT ED	UNSAFE BUILDING
Cash and investments - beginning	\$ 223,513	\$ 232,546	\$ 166,776	\$ -	\$ 132,661	\$ 21,911	\$ 15,744
Receipts:							
Taxes	499,653	-	-	-	39,129	-	-
Licenses and permits	30,298	400	-	-	-	1,000	-
Intergovernmental receipts	83,029	119,078	53,183	62,130	5,708	-	-
Charges for services	21,458	-	-	-	11,536	145	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	214,461	-	-	-	2,625	1,197	-
Total receipts	<u>848,899</u>	<u>119,478</u>	<u>53,183</u>	<u>62,130</u>	<u>58,998</u>	<u>2,342</u>	<u>-</u>
Disbursements:							
Personal services	620,042	-	-	-	8,229	-	-
Supplies	4,993	2,124	2,116	-	829	2,555	-
Other services and charges	197,655	199,929	5,963	-	41,894	8,970	5,220
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	38,571	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,073	-	-	-	2,249	-	-
Total disbursements	<u>867,334</u>	<u>202,053</u>	<u>8,079</u>	<u>-</u>	<u>53,201</u>	<u>11,525</u>	<u>5,220</u>
Excess (deficiency) of receipts over disbursements	<u>(18,435)</u>	<u>(82,575)</u>	<u>45,104</u>	<u>62,130</u>	<u>5,797</u>	<u>(9,183)</u>	<u>(5,220)</u>
Cash and investments - ending	<u>\$ 205,078</u>	<u>\$ 149,971</u>	<u>\$ 211,880</u>	<u>\$ 62,130</u>	<u>\$ 138,458</u>	<u>\$ 12,728</u>	<u>\$ 10,524</u>

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	RAINY DAY	LOIT	CUM CAP IMP/ CIG TAX	REDEVELOPMENT COMMISSION	CUM CAP DEVELOPMENT	POLICE DONATION	PARK DONATION
Cash and investments - beginning	\$ 21,712	\$ 3,721	\$ 394	\$ -	\$ 115,983	\$ 6,379	\$ 26,725
Receipts:							
Taxes	-	-	-	-	30,464	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,596	-	4,441	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	435	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	26,938	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>6,596</b>	<b>-</b>	<b>34,905</b>	<b>27,373</b>	<b>-</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	2,895	-
Other services and charges	-	-	-	-	-	17,454	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,020	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5,929	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>5,929</b>	<b>-</b>	<b>4,020</b>	<b>20,349</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	667	-	30,885	7,024	-
Cash and investments - ending	\$ 21,712	\$ 3,721	\$ 1,061	\$ -	\$ 146,868	\$ 13,403	\$ 26,725

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	STORMWATER/ OPERATING	ECONOMIC DEV INCOME TAX	BASIC HEALTHCARE	RIVERBOAT	SIREN GRANT FUND	RDC/ SINKING FUND	GO BOND/ PROJECT FUND
Cash and investments - beginning	\$ 35,925	\$ 301,764	\$ 3,763	\$ 69,510	\$ -	\$ 13,776	\$ 305
Receipts:							
Taxes	-	309,462	-	-	-	47,016	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,102	-	6,569	-
Charges for services	141,470	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	6,590	-	61,483	-	-	-	-
Total receipts	148,060	309,462	61,483	17,102	-	53,585	-
Disbursements:							
Personal services	54,504	-	-	-	-	-	-
Supplies	243	-	-	-	-	-	-
Other services and charges	66,491	-	56,700	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	56,638	-
Capital outlay	1,086	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	190,000	-	-	-	-	-
Total disbursements	122,324	190,000	56,700	-	-	56,638	-
Excess (deficiency) of receipts over disbursements	25,736	119,462	4,783	17,102	-	(3,053)	-
Cash and investments - ending	\$ 61,661	\$ 421,226	\$ 8,546	\$ 86,612	\$ -	\$ 10,723	\$ 305

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GO BOND/ SINKING FUND	PAYROLL/ GARNISHMENT	PAYROLL/ ALLSTATE	PAYROLL/ LNL	PAYROLL/ TEMP CLEARING	PAYROLL/ FEDERAL W/H	PAYROLL/ FICA/MED W/H
Cash and investments - beginning	\$ 10,286	\$ -	\$ 414	\$ 48	\$ 5,252	\$ -	\$ -
Receipts:							
Taxes	34,658	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,836	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	1,774	10,466	-	443	116,797	223,028
Total receipts	<u>39,494</u>	<u>1,774</u>	<u>10,466</u>	<u>-</u>	<u>443</u>	<u>116,797</u>	<u>223,028</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	350	-	-	-	-	-	-
Debt service - principal and interest	41,583	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,774	10,469	-	86	116,797	223,028
Total disbursements	<u>41,933</u>	<u>1,774</u>	<u>10,469</u>	<u>-</u>	<u>86</u>	<u>116,797</u>	<u>223,028</u>
Excess (deficiency) of receipts over disbursements	<u>(2,439)</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>357</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,847</u>	<u>\$ -</u>	<u>\$ 411</u>	<u>\$ 48</u>	<u>\$ 5,609</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PAYROLL/ STATE/COUNTY W/H	PAYROLL/ HEALTH INS W/H	PAYROLL/ MUTUAL STOCK W/H	PAYROLL/ CHILD SUPPORT W/H	PAYROLL/ UNION DUES W/H	PAYROLL/ PERF	PAYROLL/ CANCER INSURANCE
Cash and investments - beginning	\$ 4,347	\$ 12,513	\$ -	\$ -	\$ -	\$ -	\$ 304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	60,719	578,245	2,099	8,875	3,973	199,725	7,046
Total receipts	60,719	578,245	2,099	8,875	3,973	199,725	7,046
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	60,154	586,874	2,099	8,875	3,972	199,725	6,964
Total disbursements	60,154	586,874	2,099	8,875	3,972	199,725	6,964
Excess (deficiency) of receipts over disbursements	565	(8,629)	-	-	1	-	82
Cash and investments - ending	\$ 4,912	\$ 3,884	\$ -	\$ -	\$ 1	\$ -	\$ 386

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PAYROLL/ AGLA INSURANCE	PAYROLL/ 457b	GEN/ LNB/MM/ 19650434	MVH/ LNB/MM/ 19650434	LRS/ LNB/MM/ 219650434	CCI/ LNB/MM/ 219650434	CCDF/ LNB/MM/ 219650434
Cash and investments - beginning	\$ 1	\$ -	\$ 8,240	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,867	5,980	995	-	-	-	-
Total receipts	1,867	5,980	995	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,867	5,980	-	-	-	-	-
Total disbursements	1,867	5,980	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	995	-	-	-	-
Cash and investments - ending	\$ 1	\$ -	\$ 9,235	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SEWAGE/ CONSUMER DEPOSITS	SEWAGE/ UTILITY OPERATING	SEWAGE/ UTILITY DEPRECIATION	SEWAGE/ UTILITY CONST IN PROGRESS	SEWAGE/ SYS DEVELOP	SEW/ LNB/MM/ 219739138	SEW/ CD/LNB/MM/ 219739138
Cash and investments - beginning	\$ 116,008	\$ 2,429,421	\$ 2,096	\$ 862,956	\$ 157,317	\$ 1,070	\$ 97,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	29,100	3,151,362	-	-	28,527	-	-
Other receipts	-	96,952	-	6,501	-	743	-
<u>Total receipts</u>	<u>29,100</u>	<u>3,248,314</u>	<u>-</u>	<u>6,501</u>	<u>28,527</u>	<u>743</u>	<u>-</u>
Disbursements:							
Personal services	-	548,291	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	71,830	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	353,570	-	-	-	-	-
Utility operating expenses	-	853,845	-	-	-	-	-
Other disbursements	54,920	541,141	-	-	-	-	-
<u>Total disbursements</u>	<u>54,920</u>	<u>2,368,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(25,820)	879,637	-	6,501	28,527	743	-
Cash and investments - ending	\$ 90,188	\$ 3,309,058	\$ 2,096	\$ 869,457	\$ 185,844	\$ 1,813	\$ 97,646

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SEWAGE/ SRF/DR	SEWAGE/ SRF/B&I	WATER/ 2016 COST OF ISSUE	WAT/ SRF/DW/ CONSTR	WATER/ UTILITY OPERATING	WATER/ B&I/LNB	WATER/ UTILITY DEPRECIATION
Cash and investments - beginning	\$ 886,802	\$ 740,506	\$ -	\$ -	\$ 183,920	\$ 185,371	\$ 902
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	4,372,711	-	-
Other receipts	18,362	541,432	-	9,500,000	130,321	554,720	-
Total receipts	18,362	541,432	-	9,500,000	4,503,032	554,720	-
Disbursements:							
Personal services	-	-	-	-	604,154	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	91,070	-	-
Debt service - principal and interest	-	848,407	-	-	-	735,981	-
Capital outlay	-	-	-	-	660,985	-	-
Utility operating expenses	-	-	-	260,098	1,167,778	-	-
Other disbursements	-	-	-	-	991,743	-	-
Total disbursements	-	848,407	-	260,098	3,515,730	735,981	-
Excess (deficiency) of receipts over disbursements	18,362	(306,975)	-	9,239,902	987,302	(181,261)	-
Cash and investments - ending	\$ 905,164	\$ 433,531	\$ -	\$ 9,239,902	\$ 1,171,222	\$ 4,110	\$ 902

TOWN OF CHANDLER  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WATER/ UTILITY METER DEPOSIT	WATER/ SYS DEVELOPMENT	WAT/ LNB/MM/ 219572290	WAT/ CD/LNB/MM/ 219572290	WATER/ SRF/DR	WATER/ SRF/B&I	Totals
Cash and investments - beginning	\$ 110,386	\$ 85,500	\$ 2,281	\$ 225,000	\$ 735,550	\$ 42,247	\$ 8,423,413
Receipts:							
Taxes	-	-	-	-	-	-	960,382
Licenses and permits	-	-	-	-	-	-	31,698
Intergovernmental receipts	-	-	-	-	-	-	362,672
Charges for services	-	-	-	-	-	-	174,609
Fines and forfeits	-	-	-	-	-	-	435
Utility fees	36,090	158,268	-	-	-	-	7,776,058
Other receipts	-	-	1,710	-	15,230	309,344	12,710,641
Total receipts	36,090	158,268	1,710	-	15,230	309,344	22,016,495
Disbursements:							
Personal services	-	-	-	-	-	-	1,835,220
Supplies	-	-	-	-	-	-	15,755
Other services and charges	-	-	-	-	-	-	763,526
Debt service - principal and interest	-	-	-	-	-	123,571	1,806,180
Capital outlay	-	-	-	-	-	-	1,058,232
Utility operating expenses	-	-	-	-	-	-	2,281,721
Other disbursements	27,350	-	-	-	-	-	3,048,069
Total disbursements	27,350	-	-	-	-	123,571	10,808,703
Excess (deficiency) of receipts over disbursements	8,740	158,268	1,710	-	15,230	185,773	11,207,792
Cash and investments - ending	\$ 119,126	\$ 243,768	\$ 3,991	\$ 225,000	\$ 750,780	\$ 228,020	\$ 19,631,205

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TOWN OF CHANDLER  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2015	\$ 474,000	\$ 41,043
General obligation bonds	Redevelopment District Bonds Series 2014	<u>230,000</u>	<u>55,638</u>
Total governmental activities		<u>704,000</u>	<u>96,681</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue and Refunding Revenue Bonds of 2015	4,710,000	410,325
Revenue bonds	Sewage Works Revenue Bonds of 2009	587,000	63,597
Revenue bonds	Sewage Works Revenue Bonds of 2014 Series A	<u>1,415,000</u>	<u>57,856</u>
Total Wastewater		<u>6,712,000</u>	<u>531,778</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bond of 2016	3,690,000	555,999
Revenue bonds	Waterworks Revenue Bonds of 2010	2,902,000	120,475
Revenue bonds	Waterworks Revenue Bonds Series 2019	<u>9,500,000</u>	<u>296,782</u>
Total Water		<u>16,092,000</u>	<u>973,256</u>
Totals		<u>\$ 23,508,000</u>	<u>\$ 1,601,715</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/>.