

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, 2019 to December 31, 2019



FILED
10/13/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-19 to 12-31-21
President of the Town Council	Robin Brandgard	01-01-19 to 12-31-21
Public Works Executive Director	Jason Castetter	01-01-19 to 12-31-21



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 year ended 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 year ended December 31, 2021.


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 year ended December 31, 2021, 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 Schedule 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 30, 2021

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 PLAINFIELD
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
GENERAL FUND	\$ 5,751,973	\$ 13,257,973	\$ 11,472,900	\$ 7,537,046
MVH	3,529,295	2,214,041	2,005,679	3,737,657
LOCAL ROADS & STREETS	984,853	602,574	709,187	878,240
MVH Restricted	-	594,634	594,634	-
PARK NON-REVERTING	441,446	511,225	331,638	621,033
ECON DEVELOPMENT	837	-	-	837
RECORD PERPETUATION	80,608	8,264	3,986	84,886
RIVERBOAT REVENUE	564,902	163,684	45,965	682,621
PARK	1,976,704	4,413,461	4,107,919	2,282,246
RAINY DAY	8,318,870	-	1,823,786	6,495,084
K-9	19,801	4,019	16,175	7,645
Economic Improvement District	306,913	338,671	313,865	331,719
PLAINFIELD FIRE TERRITOR	2,785,836	9,128,067	9,058,063	2,855,840
Cumulative Capital Development	1,058,794	1,168,849	-	2,227,643
REDEVELOPMENT AUTHORITY LRRB 2014	549,352	1,720,000	1,709,096	560,256
FIRE TERRITORY EQUIP REP	611,947	690,809	658,065	644,691
POLICE PENSION RETIRED	86,880	228,840	217,994	97,726
FIRE PENSION RETIRED	445,585	161,517	159,627	447,475
Pittsboro Police Department	4	4	-	8
Plainfield Town Court	59,526	379,483	378,422	60,587
Plainfield EDC Galyan's Bond Series 2003	882,891	1,273,521	1,265,457	890,955
IGMS GRANT	539	-	-	539
PPD EXPLORER FUND	116	-	-	116
PARKS REFUNDING SF 2010	63,715	2,001,000	1,841,325	223,390
REDEVELOPMENT AUTHORITY LRRB 2005	1,402,429	1,431,183	1,428,763	1,404,849
CT Recognition Fund	143	950	-	1,093
2012 Damage Repair	165,468	-	-	165,468
2014 EDC BOND PROJECT FUND	501,001	-	229,050	271,951
REDEVELOPMENT AUTHORITY LRRB DSR	1,948,601	1,207,000	1,200,275	1,955,326
Saratoga Allocation Area	483,062	211,961	18,840	676,183
Police Trauma Kit	2	-	-	2
RDC 2015-SR267 Construction	319,211	-	6,284	312,927
RDC 2015-SR267 DSR	204,504	-	-	204,504
RED AUTH 2015C Construction	6,080,922	21,765	133,558	5,969,129
RED AUTH 2015 Series C DSR	800,988	803,552	792,056	812,484
RED AUTH 2015 Series D B&I	-	183,000	183,000	-
RED AUTH 2015D Construction	271,933	963	8,810	264,086
RED AUTH 2015 Series D DSR	967,311	350,078	341,075	976,314
RDA 2015A US40 Constr Fund	6,314,474	19,371	4,281,974	2,051,871
RDA 2015A Bond & Interest	16,377	14,769	2,500	28,646
RDA 2015A DSR	1,085,691	447,006	451,941	1,080,756
RDA 2015B Metropolis Construction Fund	250	95,500	95,500	250
RDA 2015B Metropolis Bond & Interest	7	-	-	7
RDA 2015B Metropolis DSR	729,841	193,688	185,263	738,266
Bicentennial Park	29,515	-	-	29,515
PMIC LRB 2016A Bond & Interest	-	588,000	588,000	-
PMIC LRB 2016A Debt Service Reserve	407,323	589,584	580,089	416,818
RED AUTH LRRB 2016 Construction	2,932,854	24,599	2,861,573	95,880
RED AUTH LRRB 2016 Bond and Interest	25,347	542	-	25,889
RED AUTH LRRB 2016 Debt Serv Reserve	1,362,186	28,974	29,563	1,361,597
Local Road & Bridge Match Fund	141,960	591,105	505,047	228,018
Town Employee Recognition Fund	2,232	7,800	10,031	1
2016 LOIT Special Dist	2,297,239	-	33,925	2,263,314
RED AUTH LRRB 2016 Sinking	8,554	740,833	731,500	17,887
Plainfield EID-North	39,650	178,349	126,219	91,780
DANVILLE POLICE DEPT	4	-	4	-
Vandalia TIF	188,638	409,488	23,006	575,120
Leased Capital Equipment	73,821	-	73,821	-
Roadway Capital Project	4,897,444	-	820	4,896,624
Park Capital Project	3,428,710	-	212,142	3,216,568
LE-Indiana Excise Police	-	4	-	4
Law Enforcement - Speedway	-	4	-	4
Klondike TIF	-	101,566	-	101,566
Hospitality District	-	87,500	-	87,500
Nature Preserve	-	324,668	-	324,668
2018 GO Bond	-	949,650	405,663	543,987
IT Internal Service Fund	-	2,408,996	1,449,310	959,686
Redevelopment District Bonds 2019	-	6,607,122	6,472,991	134,131
Red Dist 2019 Carr Rd Capital	-	4,767,284	3,199,898	1,567,386
Red Dist 2019 Krewson Capital	-	500,000	-	500,000
Red Dist 2019 East Street Capital	-	500,000	-	500,000
Red Dist 2019 Down Town Dvlprmt Capital	-	530,000	-	530,000
Red Dist 2019 East & Main Capital	-	4,200,000	1,946,731	2,253,269
East & Main Principal & Int	-	700	700	-
STREET SCAPE SIGN PROGRAM	919	-	-	919
JUDGEMENT	251	-	-	251

TOWN OF PLAINFIELD
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
INITIAL DIVERSION FEES	813	-	-	813
MONTHLY DIVERSION FEES	10,774	32,869	34,599	9,044
PROBATION FEES	35,992	8,759	18,000	26,751
DEFERRAL FEES - COURT PO	39,710	1,503	433	40,780
DEFERRAL FEES - PD PORTI	50,821	1,503	-	52,324
DEFERRAL FEES - TOWN POR	5,217	1,503	-	6,720
JUDICIAL SALARIES FEE	213	7,859	-	8,072
MIRACLE FIELD	82,445	-	-	82,445
PARK DEBT SERVICE	783,807	2,164,709	2,302,329	646,187
PARK BENEFICENT	122,452	13,516	16,597	119,371
PARK IMPACT FEE	234,164	209,928	63,670	380,422
TOP Gen Obl Trail Bond	4,823	-	-	4,823
CHRISTMAS PARTY DON	1,995	3,250	1,040	4,205
LAW ENFORCEMENT - IMPD	4	-	4	-
CHAPLAIN	12,060	950	2,499	10,511
BIKE	5,411	-	-	5,411
LAW ENFORCEMENT-STATE	-	387	195	192
LAW ENFORCEMENT-HEND	80	68	80	68
LAW ENFORCEMENT-CTY CT	3,018	25,485	25,485	3,018
LAW ENFORCEMENT-DNR	16	36	16	36
LAW ENFORCEMENT-STILVL	4	-	-	4
POLICE BENEFICENT	1,271	-	224	1,047
LAW ENFORCEMENT-CLATN	32	32	36	28
FIRE BENEFICENT	4,682	450	-	5,132
LAW ENFORCEMENT-APT AUT	16	4	-	20
CHILD RESTRAINT GRANT	1	-	-	1
RECYCLING GRANT/APTS	5,057	-	-	5,057
HENDRICKS COUNTY 911 CEN	2,119,577	4,828,757	4,859,113	2,089,221
D.A.R.E.	6,928	6,117	3,517	9,528
CRIMINAL INVESTIGATION	1,489	-	-	1,489
R.A.D. Systems	867	-	-	867
HCDUI	-	-	3,340	(3,340)
OPERATION PULLOVER	125	9,988	10,146	(33)
BULLETPROOF VESTS	6,685	-	1,621	5,064
LAW ENFORCEMENT TRNG	115,103	39,168	50,309	103,962
HEND CTY SUBS ABUSE TASK	-	5,400	5,220	180
I-70 INTERCHANGE TIF	2,420,733	1,266,781	1,383,222	2,304,292
SR-267 CORRIDOR TIF	5,370,917	815,692	436,284	5,750,325
US-40 TIF DISTRICT	3,895,490	3,883,868	3,596,722	4,182,636
GREENWAYS	4,656	-	-	4,656
EDIT	5,366,047	3,227,673	2,647,649	5,946,071
1% FOOD & BEVERAGE	1,417,363	1,230,136	1,489,871	1,157,628
SIX POINTS TIF	13,202,287	7,613,695	7,058,282	13,757,700
RR/ALL POINTS EDA	5,156,675	3,919,579	3,445,574	5,630,680
METHAMPHETAMINE	536	-	-	536
LEASE RENTAL BONDS OF 20	437,961	1,113,653	1,208,000	343,614
CCIF CIGARETTE TAX	508,769	63,128	211,906	359,991
CCIF (15 CENT) LEVY	5,130,146	1,499,616	1,548,915	5,080,847
PAYROLL	643,671	38,992,971	39,616,642	20,000
HEALTH INSURANCE FUND	923,536	5,745,352	5,385,373	1,283,515
FLEXIBLE SPENDING ACCOUN	94,084	25,698	22,241	97,541
SEWER OPERATING-STORM WT	4,798,722	2,809,910	3,132,795	4,475,837
2007 SEWER WORKS CONST B	82	-	-	82
STORMWATER AVAILABILITY	1,281,804	155,700	-	1,437,504
Sewage Works Refunding Bond 2012	1,054,294	1,134,300	1,118,247	1,070,347
Sewage Works Revenue Bonds 2015	1,034,213	1,376,712	2,418,316	(7,391)
Sewage Works Rev Bonds 2015 Construction	3,537,271	-	664,831	2,872,440
Sewage Refunding Revenue Bonds 2017	8,315,669	564,699	8,590,255	290,113
SEWER OPERATING	1,532,406	9,610,427	8,744,520	2,398,313
SEW WRKS 2009 SERIES B B	599,946	656,300	644,402	611,844
SEW WRKS 2009 SERIES B D	3,194,164	337,700	-	3,531,864
SEWER AVAILABILITY	3,513,057	420,917	529,082	3,404,892
SEWER LINE INSPECTION	1,581,006	199,143	32,080	1,748,069
Water Works RRB 2013 DSR	548,942	-	-	548,942
Water Works RRB 2013 DSR	328,929	550,800	549,575	330,154
WATER OPERATING	7,995,015	4,876,034	3,947,252	8,923,797
WATERWORKS SRF BOND 2009	211,223	194,476	189,629	216,070
WATERWORKS SRF 09 DR	207,457	4,296	-	211,753
WATER DEPOSITS	363,776	6,203	-	369,979
WATER AVAILABILITY	2,849,744	584,709	432,082	3,002,371
Totals	<u>\$ 156,826,492</u>	<u>\$ 168,220,599</u>	<u>\$ 171,765,925</u>	<u>\$ 153,281,166</u>

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

TOWN OF PLAINFIELD
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The 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.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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 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 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The HCDUI and Operation Pullover funds had cash balance deficits at December 31, 2019, which were the result of reimbursable grants. The Sewage Works Revenue Bonds 2015 fund had a cash balance deficit due to monthly transfers from the Sewer Operating fund that were short by \$7,391. This was corrected in 2021.

Note 8. Holding Corporations

The Town has entered into capital leases with the 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 year 2019 totaled \$3,711,669.

The Town has entered into a capital lease with the Plainfield Municipal Improvement Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the year 2019 totaled \$579,889.

Note 9. Subsequent Events

The Town Council approved Resolution 2020-26 on May 11, 2020, that approved Lease Rental Revenue Bonds of 2020, Series A (MADE@Plainfield Project) in the amount of \$32,510,000. The purpose of the bond is to fund the construction of a higher education building to be named MADE@Plainfield. Payments will start on January 15, 2021, end January 15, 2040, and are not to exceed \$1,555,503.

The Town Council approved Ordinance 22-2020 on August 24, 2020, that approved Sewage Works Refunding Revenue Bonds of 2020, Series B in the amount of \$6,655,000. The purpose of the bond is to fully refund Revenue Bonds, Series 2009B, and partially refund Refunding Revenue Bonds of 2017. Payments will start on January 1, 2021, end January 1, 2030, and are not to exceed \$2,009,900.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	MVH Restricted	PARK NON-REVERTING
Cash and investments - beginning	\$ 5,751,973	\$ 3,529,295	\$ 984,853	\$ -	\$ 441,446
Receipts:					
Taxes	10,882,272	556,071	-	-	-
Licenses and permits	522,539	-	-	-	-
Intergovernmental receipts	313,677	1,505,188	602,574	594,634	-
Charges for services	26,103	-	-	-	373,476
Fines and forfeits	61,881	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,451,501	152,782	-	-	137,749
Total receipts	13,257,973	2,214,041	602,574	594,634	511,225
Disbursements:					
Personal services	7,736,825	893,069	-	-	143,263
Supplies	534,993	234,385	-	-	40,272
Other services and charges	3,174,886	812,558	414,136	594,634	148,103
Debt service - principal and interest	-	-	-	-	-
Capital outlay	26,196	65,667	295,051	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,472,900	2,005,679	709,187	594,634	331,638
Excess (deficiency) of receipts over disbursements	1,785,073	208,362	(106,613)	-	179,587
Cash and investments - ending	\$ 7,537,046	\$ 3,737,657	\$ 878,240	\$ -	\$ 621,033

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

	ECON DEVELOPMENT	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY	K-9
Cash and investments - beginning	\$ 837	\$ 80,608	\$ 564,902	\$ 1,976,704	\$ 8,318,870	\$ 19,801
Receipts:						
Taxes	-	-	-	1,721,326	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	163,684	102,345	-	-
Charges for services	-	225	-	2,587,930	-	-
Fines and forfeits	-	8,039	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	1,860	-	4,019
Total receipts	-	8,264	163,684	4,413,461	-	4,019
Disbursements:						
Personal services	-	-	-	2,344,046	-	-
Supplies	-	-	-	416,767	-	-
Other services and charges	-	3,986	-	1,297,852	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	45,965	49,254	1,073,786	16,175
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	750,000	-
Total disbursements	-	3,986	45,965	4,107,919	1,823,786	16,175
Excess (deficiency) of receipts over disbursements	-	4,278	117,719	305,542	(1,823,786)	(12,156)
Cash and investments - ending	\$ 837	\$ 84,886	\$ 682,621	\$ 2,282,246	\$ 6,495,084	\$ 7,645

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

	Economic Improvement District	PLAINFIELD FIRE TERRITOR	Cumulative Capital Development	REDEVELOPMENT AUTHORITY LRRB 2014	FIRE TERRITORY EQUIP REP	POLICE PENSION RETIRED
Cash and investments - beginning	\$ 306,913	\$ 2,785,836	\$ 1,058,794	\$ 549,352	\$ 611,947	\$ 86,880
Receipts:						
Taxes	336,225	7,467,699	1,103,243	-	640,989	228,840
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	467,962	65,606	-	49,820	-
Charges for services	-	1,190,201	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,446	2,205	-	1,720,000	-	-
Total receipts	338,671	9,128,067	1,168,849	1,720,000	690,809	228,840
Disbursements:						
Personal services	-	7,600,839	-	-	-	217,994
Supplies	-	247,183	-	-	177,738	-
Other services and charges	313,865	1,010,000	-	-	-	-
Debt service - principal and interest	-	-	-	1,709,096	-	-
Capital outlay	-	200,041	-	-	480,327	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	313,865	9,058,063	-	1,709,096	658,065	217,994
Excess (deficiency) of receipts over disbursements	24,806	70,004	1,168,849	10,904	32,744	10,846
Cash and investments - ending	\$ 331,719	\$ 2,855,840	\$ 2,227,643	\$ 560,256	\$ 644,691	\$ 97,726

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

	FIRE PENSION RETIRED	Pittsboro Police Department	Plainfield Town Court	Plainfield EDC Galyan's Bond Series 2003	IGMS GRANT	PPD EXPLORER FUND
Cash and investments - beginning	\$ 445,585	\$ 4	\$ 59,526	\$ 882,891	\$ 539	\$ 116
Receipts:						
Taxes	161,517	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	4	379,483	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	1,273,521	-	-
Total receipts	<u>161,517</u>	<u>4</u>	<u>379,483</u>	<u>1,273,521</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	159,627	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,265,457	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	378,422	-	-	-
Total disbursements	<u>159,627</u>	<u>-</u>	<u>378,422</u>	<u>1,265,457</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,890</u>	<u>4</u>	<u>1,061</u>	<u>8,064</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 447,475</u>	<u>\$ 8</u>	<u>\$ 60,587</u>	<u>\$ 890,955</u>	<u>\$ 539</u>	<u>\$ 116</u>

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

	PARKS REFUNDING SF 2010	REDEVELOPMENT AUTHORITY LRRB 2005	CT Recognition Fund	2012 Damage Repair	2014 EDC BOND PROJECT FUND
Cash and investments - beginning	\$ 63,715	\$ 1,402,429	\$ 143	\$ 165,468	\$ 501,001
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	2,001,000	1,431,183	950	-	-
Total receipts	<u>2,001,000</u>	<u>1,431,183</u>	<u>950</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,650	-	-	-	-
Debt service - principal and interest	1,839,675	1,428,763	-	-	-
Capital outlay	-	-	-	-	229,050
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,841,325</u>	<u>1,428,763</u>	<u>-</u>	<u>-</u>	<u>229,050</u>
Excess (deficiency) of receipts over disbursements	<u>159,675</u>	<u>2,420</u>	<u>950</u>	<u>-</u>	<u>(229,050)</u>
Cash and investments - ending	<u>\$ 223,390</u>	<u>\$ 1,404,849</u>	<u>\$ 1,093</u>	<u>\$ 165,468</u>	<u>\$ 271,951</u>

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

	REDEVELOPMENT AUTHORITY LRRB DSR	Saratoga Allocation Area	Police Trauma Kit	RDC 2015-SR267 Construction	RDC 2015-SR267 DSR	RED AUTH 2015C Construction
Cash and investments - beginning	\$ 1,948,601	\$ 483,062	\$ 2	\$ 319,211	\$ 204,504	\$ 6,080,922
Receipts:						
Taxes	-	211,961	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,207,000	-	-	-	-	21,765
Total receipts	1,207,000	211,961	-	-	-	21,765
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,250	17,771	-	-	-	1,250
Debt service - principal and interest	1,199,025	-	-	-	-	-
Capital outlay	-	1,069	-	6,284	-	132,308
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,200,275	18,840	-	6,284	-	133,558
Excess (deficiency) of receipts over disbursements	6,725	193,121	-	(6,284)	-	(111,793)
Cash and investments - ending	\$ 1,955,326	\$ 676,183	\$ 2	\$ 312,927	\$ 204,504	\$ 5,969,129

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

	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
Cash and investments - beginning	\$ 800,988	\$ -	\$ 271,933	\$ 967,311	\$ 6,314,474	\$ 16,377
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	803,552	183,000	963	350,078	19,371	14,769
Total receipts	803,552	183,000	963	350,078	19,371	14,769
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,250	-	4,281,974	2,500
Debt service - principal and interest	792,056	-	-	341,075	-	-
Capital outlay	-	-	7,560	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	183,000	-	-	-	-
Total disbursements	792,056	183,000	8,810	341,075	4,281,974	2,500
Excess (deficiency) of receipts over disbursements	11,496	-	(7,847)	9,003	(4,262,603)	12,269
Cash and investments - ending	\$ 812,484	\$ -	\$ 264,086	\$ 976,314	\$ 2,051,871	\$ 28,646

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

	RDA 2015A DSR	RDA 2015B Metropolis Construction Fund	RDA 2015B Metropolis Bond & Interest	RDA 2015B Metropolis DSR	Bicentennial Park	PMIC LRB 2016A Bond & Interest
Cash and investments - beginning	\$ 1,085,691	\$ 250	\$ 7	\$ 729,841	\$ 29,515	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	447,006	95,500	-	193,688	-	588,000
Total receipts	447,006	95,500	-	193,688	-	588,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	437,247	-	-	185,263	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	14,694	95,500	-	-	-	588,000
Total disbursements	451,941	95,500	-	185,263	-	588,000
Excess (deficiency) of receipts over disbursements	(4,935)	-	-	8,425	-	-
Cash and investments - ending	\$ 1,080,756	\$ 250	\$ 7	\$ 738,266	\$ 29,515	\$ -

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

	PMIC LRB 2016A Debt Service Reserve	RED AUTH LRRB 2016 Construction	RED AUTH LRRB 2016 Bond and Interest	RED AUTH LRRB 2016 Debt Serv Reserve	Local Road & Bridge Match Fund	Town Employee Recognition Fund
Cash and investments - beginning	\$ 407,323	\$ 2,932,854	\$ 25,347	\$ 1,362,186	\$ 141,960	\$ 2,232
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	591,105	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	589,584	24,599	542	28,974	-	7,800
Total receipts	589,584	24,599	542	28,974	591,105	7,800
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	10,031
Other services and charges	2,700	-	-	-	-	-
Debt service - principal and interest	577,389	-	-	-	-	-
Capital outlay	-	2,861,573	-	-	505,047	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	29,563	-	-
Total disbursements	580,089	2,861,573	-	29,563	505,047	10,031
Excess (deficiency) of receipts over disbursements	9,495	(2,836,974)	542	(589)	86,058	(2,231)
Cash and investments - ending	\$ 416,818	\$ 95,880	\$ 25,889	\$ 1,361,597	\$ 228,018	\$ 1

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

	2016 LOIT Special Dist	RED AUTH LRRB 2016 Sinking	Plainfield EID-North	DANVILLE POLICE DEPT	Vandalia TIF	Leased Capital Equipment
Cash and investments - beginning	\$ 2,297,239	\$ 8,554	\$ 39,650	\$ 4	\$ 188,638	\$ 73,821
Receipts:						
Taxes	-	-	153,062	-	409,488	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	740,833	25,287	-	-	-
Total receipts	-	740,833	178,349	-	409,488	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,500	126,219	-	23,006	-
Debt service - principal and interest	-	730,000	-	-	-	-
Capital outlay	33,925	-	-	-	-	73,821
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	4	-	-
Total disbursements	33,925	731,500	126,219	4	23,006	73,821
Excess (deficiency) of receipts over disbursements	(33,925)	9,333	52,130	(4)	386,482	(73,821)
Cash and investments - ending	\$ 2,263,314	\$ 17,887	\$ 91,780	\$ -	\$ 575,120	\$ -

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

	Roadway Capital Project	Park Capital Project	LE-Indiana Excise Police	Law Enforcement - Speedway	Klondike TIF	Hospitality District
Cash and investments - beginning	\$ 4,897,444	\$ 3,428,710	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	101,566	87,500
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	4	4	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	4	4	101,566	87,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	820	642	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	211,500	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	820	212,142	-	-	-	-
Excess (deficiency) of receipts over disbursements	(820)	(212,142)	4	4	101,566	87,500
Cash and investments - ending	\$ 4,896,624	\$ 3,216,568	\$ 4	\$ 4	\$ 101,566	\$ 87,500

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

	Nature Preserve	2018 GO Bond	IT Internal Service Fund	Redevelopment District Bonds 2019	Red Dist 2019 Carr Rd Capital	Red Dist 2019 Krewson Capital
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	897,987	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	51,566	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	324,668	97	2,408,996	6,607,122	4,767,284	500,000
Total receipts	324,668	949,650	2,408,996	6,607,122	4,767,284	500,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	76,845	-	-	-
Other services and charges	-	-	1,361,656	175,707	-	-
Debt service - principal and interest	-	405,663	-	-	-	-
Capital outlay	-	-	10,809	-	3,199,898	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	6,297,284	-	-
Total disbursements	-	405,663	1,449,310	6,472,991	3,199,898	-
Excess (deficiency) of receipts over disbursements	324,668	543,987	959,686	134,131	1,567,386	500,000
Cash and investments - ending	\$ 324,668	\$ 543,987	\$ 959,686	\$ 134,131	\$ 1,567,386	\$ 500,000

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

	Red Dist 2019 East <u>Street Capital</u>	Red Dist 2019 Down Town Dvlpmt Capital	Red Dist 2019 East & Main Capital	East & Main Principal & Int	STREET SCAPE SIGN PROGRAM	JUDGEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 919	\$ 251
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	500,000	530,000	4,200,000	700	-	-
Total receipts	500,000	530,000	4,200,000	700	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	114,700	700	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,832,031	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,946,731	700	-	-
Excess (deficiency) of receipts over disbursements	500,000	530,000	2,253,269	-	-	-
Cash and investments - ending	\$ 500,000	\$ 530,000	\$ 2,253,269	\$ -	\$ 919	\$ 251

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

	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES	PROBATION FEES	DEFERRAL FEES - COURT PO	DEFERRAL FEES - PD PORTI	DEFERRAL FEES - TOWN POR
Cash and investments - beginning	\$ 813	\$ 10,774	\$ 35,992	\$ 39,710	\$ 50,821	\$ 5,217
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	32,869	8,759	1,503	1,503	1,503
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	32,869	8,759	1,503	1,503	1,503
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	433	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	34,599	18,000	-	-	-
Total disbursements	-	34,599	18,000	433	-	-
Excess (deficiency) of receipts over disbursements	-	(1,730)	(9,241)	1,070	1,503	1,503
Cash and investments - ending	\$ 813	\$ 9,044	\$ 26,751	\$ 40,780	\$ 52,324	\$ 6,720

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

	JUDICIAL SALARIES FEE	MIRACLE FIELD	PARK DEBT SERVICE	PARK BENEFICENT	PARK IMPACT FEE	TOP Gen Obl Trail Bond
Cash and investments - beginning	\$ 213	\$ 82,445	\$ 783,807	\$ 122,452	\$ 234,164	\$ 4,823
Receipts:						
Taxes	-	-	1,503,371	-	209,928	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	86,338	500	-	-
Charges for services	-	-	-	11,516	-	-
Fines and forfeits	7,859	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	575,000	1,500	-	-
Total receipts	7,859	-	2,164,709	13,516	209,928	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,650	16,597	44,225	-
Debt service - principal and interest	-	-	299,679	-	-	-
Capital outlay	-	-	-	-	19,445	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	2,001,000	-	-	-
Total disbursements	-	-	2,302,329	16,597	63,670	-
Excess (deficiency) of receipts over disbursements	7,859	-	(137,620)	(3,081)	146,258	-
Cash and investments - ending	\$ 8,072	\$ 82,445	\$ 646,187	\$ 119,371	\$ 380,422	\$ 4,823

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

	CHRISTMAS PARTY DON	LAW ENFORCEMENT - IMPD	CHAPLAIN	BIKE	LAW ENFORCEMENT-STATE
Cash and investments - beginning	\$ 1,995	\$ 4	\$ 12,060	\$ 5,411	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	387
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	3,250	-	950	-	-
Total receipts	<u>3,250</u>	<u>-</u>	<u>950</u>	<u>-</u>	<u>387</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,040	-	-	-	-
Other services and charges	-	-	2,499	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	4	-	-	195
Total disbursements	<u>1,040</u>	<u>4</u>	<u>2,499</u>	<u>-</u>	<u>195</u>
Excess (deficiency) of receipts over disbursements	<u>2,210</u>	<u>(4)</u>	<u>(1,549)</u>	<u>-</u>	<u>192</u>
Cash and investments - ending	<u>\$ 4,205</u>	<u>\$ -</u>	<u>\$ 10,511</u>	<u>\$ 5,411</u>	<u>\$ 192</u>

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

	LAW ENFORCEMENT-HEND	LAW ENFORCEMENT-CTY CT	LAW ENFORCEMENT-DNR	LAW ENFORCEMENT-STILVL
Cash and investments - beginning	\$ 80	\$ 3,018	\$ 16	\$ 4
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	68	25,485	36	-
Utility fees	-	-	-	-
Penalties	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>68</u>	<u>25,485</u>	<u>36</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	80	25,485	16	-
Total disbursements	<u>80</u>	<u>25,485</u>	<u>16</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12)</u>	<u>-</u>	<u>20</u>	<u>-</u>
Cash and investments - ending	<u>\$ 68</u>	<u>\$ 3,018</u>	<u>\$ 36</u>	<u>\$ 4</u>

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

	POLICE BENEFCENT	LAW ENFORCEMENT-CLATN	FIRE BENEFCENT	LAW ENFORCEMENT-APT AUT	CHILD RESTRAINT GRANT
Cash and investments - beginning	\$ 1,271	\$ 32	\$ 4,682	\$ 16	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	32	-	4	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	450	-	-
Total receipts	-	32	450	4	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	224	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	36	-	-	-
Total disbursements	224	36	-	-	-
Excess (deficiency) of receipts over disbursements	(224)	(4)	450	4	-
Cash and investments - ending	\$ 1,047	\$ 28	\$ 5,132	\$ 20	\$ 1

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

	HENDRICKS COUNTY					
	RECYCLING GRANT/APTS	911 CEN	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems	HCDUI
Cash and investments - beginning	\$ 5,057	\$ 2,119,577	\$ 6,928	\$ 1,489	\$ 867	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,823,037	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	5,720	6,117	-	-	-
Total receipts	-	4,828,757	6,117	-	-	-
Disbursements:						
Personal services	-	2,954,403	-	-	-	3,340
Supplies	-	31,762	3,517	-	-	-
Other services and charges	-	1,766,383	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	106,565	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,859,113	3,517	-	-	3,340
Excess (deficiency) of receipts over disbursements	-	(30,356)	2,600	-	-	(3,340)
Cash and investments - ending	\$ 5,057	\$ 2,089,221	\$ 9,528	\$ 1,489	\$ 867	\$ (3,340)

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

	OPERATION PULLOVER	BULLETPROOF VESTS	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	I-70 INTERCHANGE TIF	SR-267 CORRIDOR TIF
Cash and investments - beginning	\$ 125	\$ 6,685	\$ 115,103	\$ -	\$ 2,420,733	\$ 5,370,917
Receipts:						
Taxes	-	-	-	-	1,266,781	815,692
Licenses and permits	-	-	13,530	-	-	-
Intergovernmental receipts	9,988	-	-	5,400	-	-
Charges for services	-	-	7,928	-	-	-
Fines and forfeits	-	-	17,200	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	510	-	-	-
Total receipts	9,988	-	39,168	5,400	1,266,781	815,692
Disbursements:						
Personal services	10,146	-	-	5,220	-	-
Supplies	-	1,621	-	-	-	-
Other services and charges	-	-	50,309	-	139,109	186,582
Debt service - principal and interest	-	-	-	-	-	199,281
Capital outlay	-	-	-	-	443,613	50,421
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	800,500	-
Total disbursements	10,146	1,621	50,309	5,220	1,383,222	436,284
Excess (deficiency) of receipts over disbursements	(158)	(1,621)	(11,141)	180	(116,441)	379,408
Cash and investments - ending	\$ (33)	\$ 5,064	\$ 103,962	\$ 180	\$ 2,304,292	\$ 5,750,325

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

	US-40 TIF DISTRICT	GREENWAYS	EDIT	1% FOOD & BEVERAGE	SIX POINTS TIF	RR/ALL POINTS EDA
Cash and investments - beginning	\$ 3,895,490	\$ 4,656	\$ 5,366,047	\$ 1,417,363	\$ 13,202,287	\$ 5,156,675
Receipts:						
Taxes	3,883,868	-	3,221,173	1,230,136	7,613,695	3,919,579
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	6,500	-	-	-
Total receipts	<u>3,883,868</u>	<u>-</u>	<u>3,227,673</u>	<u>1,230,136</u>	<u>7,613,695</u>	<u>3,919,579</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	76,858	-	-
Other services and charges	608,038	-	1,470,746	647,124	895,702	21,656
Debt service - principal and interest	4,094	-	-	-	-	-
Capital outlay	945,349	-	261,890	390,889	3,762,000	1,357,418
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,039,241	-	915,013	375,000	2,400,580	2,066,500
Total disbursements	<u>3,596,722</u>	<u>-</u>	<u>2,647,649</u>	<u>1,489,871</u>	<u>7,058,282</u>	<u>3,445,574</u>
Excess (deficiency) of receipts over disbursements	<u>287,146</u>	<u>-</u>	<u>580,024</u>	<u>(259,735)</u>	<u>555,413</u>	<u>474,005</u>
Cash and investments - ending	<u>\$ 4,182,636</u>	<u>\$ 4,656</u>	<u>\$ 5,946,071</u>	<u>\$ 1,157,628</u>	<u>\$ 13,757,700</u>	<u>\$ 5,630,680</u>

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

	METHAMPHETAMINE	LEASE RENTAL BONDS OF 20	CCIF CIGARETTE TAX	CCIF (15 CENT) LEVY	PAYROLL
Cash and investments - beginning	\$ 536	\$ 437,961	\$ 508,769	\$ 5,130,146	\$ 643,671
Receipts:					
Taxes	-	1,053,164	-	1,415,509	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	60,489	63,128	84,107	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	38,992,971
Total receipts	-	1,113,653	63,128	1,499,616	38,992,971
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	11,906	-	-
Other services and charges	-	1,000	200,000	207,763	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,341,152	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	1,207,000	-	-	39,616,642
Total disbursements	-	1,208,000	211,906	1,548,915	39,616,642
Excess (deficiency) of receipts over disbursements	-	(94,347)	(148,778)	(49,299)	(623,671)
Cash and investments - ending	\$ 536	\$ 343,614	\$ 359,991	\$ 5,080,847	\$ 20,000

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

	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUN	SEWER OPERATING-STORM WT	2007 SEWER WORKS CONST B	STORMWATER AVAILABILITY	Sewage Works Refunding Bond 2012
Cash and investments - beginning	\$ 923,536	\$ 94,084	\$ 4,798,722	\$ 82	\$ 1,281,804	\$ 1,054,294
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	2,565,995	-	155,700	-
Penalties	-	-	-	-	-	-
Other receipts	5,745,352	25,698	243,915	-	-	1,134,300
Total receipts	5,745,352	25,698	2,809,910	-	155,700	1,134,300
Disbursements:						
Personal services	-	-	594,452	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,381,729	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	1,115,000
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	1,073,886	-	-	3,247
Other disbursements	3,644	22,241	1,464,457	-	-	-
Total disbursements	5,385,373	22,241	3,132,795	-	-	1,118,247
Excess (deficiency) of receipts over disbursements	359,979	3,457	(322,885)	-	155,700	16,053
Cash and investments - ending	\$ 1,283,515	\$ 97,541	\$ 4,475,837	\$ 82	\$ 1,437,504	\$ 1,070,347

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

	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
Cash and investments - beginning	\$ 1,034,213	\$ 3,537,271	\$ 8,315,669	\$ 1,532,406	\$ 599,946	\$ 3,194,164
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	7,908,365	-	-
Penalties	-	-	-	178,101	-	-
Other receipts	1,376,712	-	564,699	1,523,961	656,300	337,700
Total receipts	1,376,712	-	564,699	9,610,427	656,300	337,700
Disbursements:						
Personal services	-	-	-	1,197,376	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	39,200	-	-
Debt service - principal and interest	2,415,569	-	8,586,008	-	644,402	-
Capital outlay	-	664,831	-	173,771	-	-
Utility operating expenses	2,747	-	4,247	3,904,609	-	-
Other disbursements	-	-	-	3,429,564	-	-
Total disbursements	2,418,316	664,831	8,590,255	8,744,520	644,402	-
Excess (deficiency) of receipts over disbursements	(1,041,604)	(664,831)	(8,025,556)	865,907	11,898	337,700
Cash and investments - ending	\$ (7,391)	\$ 2,872,440	\$ 290,113	\$ 2,398,313	\$ 611,844	\$ 3,531,864

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

	SEWER AVAILABILITY	SEWER LINE INSPECTION	Water Works RRB 2013 DSR	Water Works RRB 2013 DSR	WATER OPERATING
Cash and investments - beginning	\$ 3,513,057	\$ 1,581,006	\$ 548,942	\$ 328,929	\$ 7,995,015
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	420,917	199,143	-	-	4,445,879
Penalties	-	-	-	-	91,716
Other receipts	-	-	-	550,800	338,439
Total receipts	<u>420,917</u>	<u>199,143</u>	<u>-</u>	<u>550,800</u>	<u>4,876,034</u>
Disbursements:					
Personal services	-	-	-	-	905,891
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	38,716
Debt service - principal and interest	-	-	-	549,075	-
Capital outlay	529,082	32,080	-	-	107,638
Utility operating expenses	-	-	-	500	2,153,907
Other disbursements	-	-	-	-	741,100
Total disbursements	<u>529,082</u>	<u>32,080</u>	<u>-</u>	<u>549,575</u>	<u>3,947,252</u>
Excess (deficiency) of receipts over disbursements	<u>(108,165)</u>	<u>167,063</u>	<u>-</u>	<u>1,225</u>	<u>928,782</u>
Cash and investments - ending	<u>\$ 3,404,892</u>	<u>\$ 1,748,069</u>	<u>\$ 548,942</u>	<u>\$ 330,154</u>	<u>\$ 8,923,797</u>

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

	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER DEPOSITS	WATER AVAILABILITY	Totals
Cash and investments - beginning	\$ 211,223	\$ 207,457	\$ 363,776	\$ 2,849,744	\$ 156,826,492
Receipts:					
Taxes	-	-	-	-	51,092,642
Licenses and permits	-	-	-	-	536,069
Intergovernmental receipts	-	-	-	-	9,641,148
Charges for services	-	-	-	-	4,197,379
Fines and forfeits	-	-	-	-	546,623
Utility fees	-	-	-	470,554	16,166,553
Penalties	-	-	-	-	269,817
Other receipts	194,476	4,296	6,203	114,155	85,770,368
Total receipts	194,476	4,296	6,203	584,709	168,220,599
Disbursements:					
Personal services	-	-	-	-	24,766,491
Supplies	-	-	-	-	1,864,918
Other services and charges	-	-	-	-	25,605,000
Debt service - principal and interest	189,629	-	-	-	24,913,446
Capital outlay	-	-	-	358,908	21,902,389
Utility operating expenses	-	-	-	73,174	7,216,317
Other disbursements	-	-	-	-	65,497,364
Total disbursements	189,629	-	-	432,082	171,765,925
Excess (deficiency) of receipts over disbursements	4,847	4,296	6,203	152,627	(3,545,326)
Cash and investments - ending	\$ 216,070	\$ 211,753	\$ 369,979	\$ 3,002,371	\$ 153,281,166

TOWN OF PLAINFIELD
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ 72,016	\$ 241,961
Wastewater	221,078	651,986
Water	163,683	311,828
Governmental activities	<u>2,929,795</u>	<u>3,283,298</u>
Totals	<u>\$ 3,386,572</u>	<u>\$ 4,489,073</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date
Governmental activities:			
Regions Equipment Finance Corporation	Police Vehicle and Equipment Lease	\$ 915,996	4/30/2018
REV Financial Services LLC	Ambulance Lease 2019	51,956	6/5/2019
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016, Series A	477,046	7/1/2016
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016, Series B	102,688	7/1/2016
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015, Series A	437,248	8/1/2015
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015, Series B	185,262	8/1/2015
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015, Series C	794,006	8/1/2015
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2015, Series D	375,476	1/15/2016
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds of 2016 (Fire Station 121 Project)	727,751	11/17/2016
Plainfield Redevelopment Authority	Redevelopment Authority LRRRB 2014 (High School Road Project)	<u>1,204,325</u>	9/19/2014
Total governmental activities		<u>5,271,754</u>	
Total of annual lease payments		<u>\$ 5,271,754</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	\$ 8,250,000	\$ 885,711
General Obligation Bonds	Trail Infrastructure	2,325,000	301,616
General Obligation Bonds	Redevelopment District Bonds of 2019	6,050,000	244,881
Revenue Bonds	US 40 Corridor Redevelopment District TIRRR 2005	2,025,000	1,423,363
Revenue Bonds	US 40 Improvement Redevelopment District TIRB 2003	275,000	192,437
Revenue Bonds	Six Points Economic Development Taxable Economic Dev Revenue Bonds of 2003 (Galyans Project)	1,550,000	1,093,000
Revenue Bonds	Parks Facilities Corporation Lease Rental Revenue Bonds of 2010	4,830,000	2,147,351
Revenue Bonds	Redevelopment Authority LRRRB of 2014	22,265,000	1,792,396
Revenue Bonds	Redevelopment District Bonds of 2015 (SR267 Project)	2,810,000	196,282
Revenue Bonds	Redevelopment District Taxable Tax Increment Rev Bonds 2019	4,200,000	146,668
Notes and Loans Payable	Build-Operate-Transfer (BOT) Obligation - 2018 Parking Structure	<u>7,090,000</u>	<u>228,105</u>
Total governmental activities		<u>61,670,000</u>	<u>8,651,810</u>
Wastewater:			
Revenue Bonds	Sewage Works Refunding Bonds of 2017	7,425,000	104,693
Revenue Bonds	Sewage Works Revenue Bonds (SRF) 2009B	4,472,000	470,952
Revenue Bonds	Sewage Works Revenue Bonds 2015	20,215,000	317,556
Revenue Bonds	Sewage Works Revenue Bonds 2011A	2,258,000	174,000
Revenue Bonds	Sewage Infrastructure Sewage Works RRB of 2012	<u>6,640,000</u>	<u>1,117,900</u>
		<u>41,010,000</u>	<u>2,185,101</u>
Waste:			
Revenue Bonds	Water Infrastructure Waterwater Revenue Bonds of 2013	2,080,000	548,680
Revenue Bonds	Water Treatment Facility SRF Revenue Bonds of 2009B	<u>1,545,000</u>	<u>188,792</u>
		<u>3,625,000</u>	<u>737,472</u>
		<u>\$ 106,305,000</u>	<u>\$ 11,574,383</u>

TOWN OF PLAINFIELD
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 8,449,734
Infrastructure	38,874,324
Buildings	82,672,502
Improvements other than buildings	7,664,624
Machinery, equipment, and vehicles	<u>13,759,909</u>
Total governmental activities	<u>151,421,093</u>
Water:	
Land	615,778
Infrastructure	53,864,528
Buildings	19,107,884
Improvements other than buildings	7,125,690
Machinery, equipment, and vehicles	<u>519,372</u>
Total Water	<u>81,233,252</u>
Storm Water:	
Land	126,638
Infrastructure	16,836,002
Buildings	808,958
Improvements other than buildings	87,443
Machinery, equipment, and vehicles	<u>891,122</u>
Total Storm Water	<u>18,750,163</u>
Wastewater:	
Land	1,254,811
Infrastructure	107,658,180
Buildings	32,234,894
Improvements other than buildings	10,718,689
Machinery, equipment, and vehicles	<u>1,030,811</u>
Total Wastewater	<u>152,897,385</u>
Total capital assets	<u>\$ 404,301,893</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/>.