

**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, 2020 to December 31, 2020



**FILED**  
11/18/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-20 to 12-31-21
President of the Town Council	Robin Brandgard	01-01-20 to 12-31-21
Public Works Executive Director	Jason Castetter	01-01-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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. The basis of accounting noted above is a different basis than that used in the prior year.

***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, 2020.

***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, 2020, 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 9, 2021, on our consideration of the Town's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

November 9, 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, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
GENERAL FUND	\$ 7,537,046	\$ 15,167,617	\$ 14,366,422	\$ 8,338,241
MVH	3,737,658	1,922,207	2,113,373	3,546,492
LOCAL ROADS & STREETS	878,240	597,633	600,005	875,868
MVH Restricted	-	524,433	524,433	-
PARK NON-REVERTING	621,034	146,881	251,914	516,001
ECON DEVELOPMENT	837	-	-	837
RECORD PERPETUATION	84,886	6,915	10,588	81,213
RIVERBOAT REVENUE	682,621	163,684	1,490	844,815
PARK	2,282,245	2,997,936	3,854,104	1,426,077
RAINY DAY	6,495,085	225,000	190,530	6,529,555
K-9	7,645	1,750	5,059	4,336
Economic Improvement District	331,718	586,507	918,225	-
PLAINFIELD FIRE TERRITOR	2,855,839	10,391,005	9,601,424	3,645,420
Cumulative Capital Development	2,227,643	1,200,073	620,852	2,806,864
REDEVELOPMENT AUTHORITY LRRB 2014	560,255	3,010,500	2,999,896	570,859
FIRE TERRITORY EQUIP REP	644,692	711,414	541,252	814,854
POLICE PENSION RETIRED	97,726	222,305	221,714	98,317
FIRE PENSION RETIRED	447,475	163,790	162,441	448,824
CPRF	-	21,026	-	21,026
Pittsboro Police Department	8	-	8	-
Plainfield Town Court	60,586	309,859	314,201	56,244
Plainfield EDC Galyan's Bond Series 2003	890,955	1,256,109	1,262,225	884,839
IGMS GRANT	539	-	-	539
PPD EXPLORER FUND	116	-	-	116
PARKS REFUNDING SF 2010	223,390	2,001,000	2,149,000	75,390
REDEVELOPMENT AUTHORITY LRRB 2005	1,404,850	1,428,179	1,423,363	1,409,666
CT Recognition Fund	1,093	-	-	1,093
2012 Damage Repair	165,468	-	-	165,468
2014 EDC BOND PROJECT FUND	271,951	-	-	271,951
REDEVELOPMENT AUTHORITY LRRB DSR	1,955,326	1,207,500	1,204,325	1,958,501
Saratoga Allocation Area	676,183	233,260	37,169	872,274
Police Trauma Kit	2	-	2	-
RDC 2015-SR267 Construction	312,927	-	2,200	310,727
RDC 2015-SR267 DSR	204,504	-	-	204,504
RED AUTH 2015C Construction	5,969,129	3,451	623,599	5,348,981
RED AUTH 2015 Series C DSR	812,484	7,651	2,890	817,245
RED AUTH 2015 Series D B&I	-	384,915	384,914	1
RED AUTH 2015D Construction	264,086	154	-	264,240
RED AUTH 2015 Series D DSR	976,314	10,011	1,895	984,430
RDA 2015A US40 Constr Fund	2,051,871	1,004	1,224,756	828,119
RDA 2015A Bond & Interest	28,646	468,689	439,747	57,588
RDA 2015A DSR	1,080,756	631	3,759	1,077,628
RDA 2015B Metropolis Construction Fund	250	-	-	250
RDA 2015B Metropolis Bond & Interest	7	206,050	206,056	1
RDA 2015B Metropolis DSR	738,266	423	16,130	722,559
Bicentennial Park	29,515	-	29,000	515
PMIC LRB 2016A Bond & Interest	-	590,613	590,613	-
PMIC LRB 2016A Debt Service Reserve	416,818	11,125	2,791	425,152
RED AUTH LRRB 2016 Construction	95,879	26,260	122,139	-
RED AUTH LRRB 2016 Bond and Interest	25,889	123	26,012	-
RED AUTH LRRB 2016 Debt Serv Reserve	1,361,597	6,678	8,395	1,359,880
Local Road & Bridge Match Fund	228,018	407,250	619,208	16,060
Town Employee Recognition Fund	1	5,000	2,529	2,472

TOWN OF PLAINFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
2016 LOIT Special Dist	2,263,314	44,823	314,055	1,994,082
RED AUTH LRRB 2016 Sinking	17,886	767,416	757,770	27,532
Plainfield EID-North	91,780	534	92,314	-
Vandalia TIF	575,120	695,271	34,924	1,235,467
Roadway Capital Project	4,896,624	-	-	4,896,624
Park Capital Project	3,216,568	-	3,052,023	164,545
LE-Indiana Excise Police	4	-	4	-
Law Enforcement - Speedway	4	-	4	-
E END TIF	-	161,077	-	161,077
Klondike TIF	101,566	135,432	227,000	9,998
Hospitality District	87,500	300,944	-	388,444
Nature Preserve	324,668	302,877	128,319	499,226
2018 GO Bond	543,987	902,051	885,711	560,327
IT Internal Service Fund	959,686	1,808,709	1,984,991	783,404
Redevelopment District Bonds 2019	134,131	243,964	245,281	132,814
Red Dist 2019 Carr Rd Capital	1,567,386	-	963,374	604,012
Red Dist 2019 Krewson Capital	500,000	-	109,575	390,425
Red Dist 2019 East Street Capital	500,000	-	473,531	26,469
Red Dist 2019 Down Town Dvlprmt Capital	530,000	-	433,639	96,361
Red Dist 2019 East & Main Capital	2,253,269	-	2,247,097	6,172
East & Main Principal & Int	-	146,667	146,667	-
CARES Act - Coronavirus Relief Fund	-	1,115,611	1,115,611	-
RDA2020CON	-	37,025,655	16,268,868	20,756,787
RDA2020DSR	-	500,011	-	500,011
EST&MN RES	-	428,728	-	428,728
RDA15C	-	801,184	801,182	2
STREET SCAPE SIGN PROGRAM	919	-	-	919
JUDGEMENT	251	-	-	251
INITIAL DIVERSION FEES	813	-	-	813
MONTHLY DIVERSION FEES	9,044	24,592	24,592	9,044
PROBATION FEES	26,751	9,421	18,000	18,172
DEFERRAL FEES - COURT PO	40,780	953	-	41,733
DEFERRAL FEES - PD PORTI	52,325	953	9,931	43,347
DEFERRAL FEES - TOWN POR	6,720	953	-	7,673
JUDICIAL SALARIES FEE	8,072	6,630	-	14,702
MIRACLE FIELD	82,445	-	-	82,445
PARK DEBT SERVICE	646,187	2,182,148	2,304,504	523,831
PARK BENEFICENT	119,371	3,500	5,962	116,909
PARK IMPACT FEE	380,422	282,048	69,565	592,905
TOP Gen Obl Trail Bond	4,823	-	-	4,823
CHRISTMAS PARTY DON	4,205	950	-	5,155
CHAPLAIN	10,511	2,566	977	12,100
BIKE	5,411	-	-	5,411
LAW ENFORCEMENT-STATE	192	232	216	208
LAW ENFORCEMENT-HEND	68	32	72	28
LAW ENFORCEMENT-CTY CT	3,018	21,119	20,569	3,568
LAW ENFORCEMENT-DNR	36	44	-	80
LAW ENFORCEMENT-STILVL	4	-	4	-
POLICE BENEFICENT	1,047	-	296	751
LAW ENFORCEMENT-CLATN	28	64	-	92
FIRE BENEFICENT	5,132	6,670	4,257	7,545
LAW ENFORCEMENT-APT AUT	20	4	-	24
CHILD RESTRAINT GRANT	1	-	1	-

TOWN OF PLAINFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
RECYCLING GRANT/APTS	5,057	-	-	5,057
HENDRICKS COUNTY 911 CEN	2,089,221	4,612,374	4,585,415	2,116,180
D.A.R.E.	9,528	3,108	3,264	9,372
CRIMINAL INVESTIGATION	1,489	27	1,107	409
R.A.D. Systems	867	-	-	867
HCDUI	(3,340)	3,133	1,648	(1,855)
OPERATION PULLOVER	(34)	8,793	10,022	(1,263)
BULLETPROOF VESTS	5,064	-	7,333	(2,269)
LAW ENFORCEMENT TRNG	103,961	47,684	55,383	96,262
HEND CTY SUBS ABUSE TASK	180	5,600	2,334	3,446
I-70 INTERCHANGE TIF	2,304,291	1,088,726	1,426,282	1,966,735
SR-267 CORRIDOR TIF	5,750,325	781,267	477,488	6,054,104
US-40 TIF DISTRICT	4,182,635	4,264,027	6,421,209	2,025,453
GREENWAYS	4,656	-	-	4,656
EDIT	5,946,072	3,753,656	2,692,990	7,006,738
1% FOOD & BEVERAGE	1,157,629	1,131,578	1,180,981	1,108,226
SIX POINTS TIF	13,757,700	13,608,131	11,097,240	16,268,591
RR/ALL POINTS EDA	5,630,680	4,266,868	5,397,460	4,500,088
METHAMPHETAMINE	536	-	-	536
LEASE RENTAL BONDS OF 20	343,614	1,129,215	1,207,969	264,860
CCIF CIGARETTE TAX	359,990	59,911	-	419,901
CCIF (15 CENT) LEVY	5,080,848	1,529,402	2,879,242	3,731,008
PAYROLL	20,000	48,789,200	48,789,091	20,109
HEALTH INSURANCE FUND	1,283,515	4,578,605	4,664,834	1,197,286
FLEXIBLE SPENDING ACCOUN	97,540	21,208	19,085	99,663
SEWER OPERATING-STORM WT	4,475,837	2,685,190	2,444,188	4,716,839
2007 SEWER WORKS CONST B	82	-	-	82
STORMWATER AVAILABILITY	1,437,504	113,000	111,275	1,439,229
Sewage Works Refunding Bond 2012	1,070,347	1,136,499	1,118,400	1,088,446
Sewage Works Revenue Bonds 2015	(7,391)	1,382,503	1,375,112	-
Sewage Works Rev Bonds 2015 Construction	2,872,440	-	865,102	2,007,338
Sewage Refunding Revenue Bonds 2017	290,113	420,428	420,426	290,115
SW RB 2020A	-	14,539,638	285,812	14,253,826
SW RB 2020A B&I	-	210,448	136,107	74,341
SW RB 2020B B&I	-	170,580	36,688	133,892
SEWER OPERATING	2,398,312	9,858,476	7,850,280	4,406,508
SEW WRKS 2009 SERIES B B	611,844	588,046	985,338	214,552
SEW WRKS 2009 SERIES B D	3,531,864	131,818	82,144	3,581,538
SEWER AVAILABILITY	3,404,891	726,074	1,412,023	2,718,942
SEWER LINE INSPECTION	1,748,068	350,448	31,104	2,067,412
Water Works RRB 2013 DSR	548,942	-	-	548,942
Water Works RRB 2013 DSR	330,154	549,600	549,180	330,574
WATER OPERATING	8,923,796	5,099,488	5,301,832	8,721,452
WATERWORKS SRF BOND 2009	216,069	190,651	188,792	217,928
WATERWORKS SRF 09 DR	211,753	1,042	-	212,795
WATER DEPOSITS	369,979	13,221	419	382,781
WATER AVAILABILITY	3,002,371	751,100	361,024	3,392,447
Totals	<u>\$ 153,281,157</u>	<u>\$ 223,151,207</u>	<u>\$ 194,897,157</u>	<u>\$ 181,535,207</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. Funds HCDUI, Operation Pullover, and Bulletproof Vests had cash balance deficits at December 31, 2020. These deficits were the result of reimbursable grants.

**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 2020 totaled \$3,727,244.

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 2020 totaled \$582,325.

#### 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, 2020

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	MVH Restricted	PARK NON-REVERTING	ECON DEVELOPMENT
Cash and investments - beginning	\$ 7,537,046	\$ 3,737,658	\$ 878,240	\$ -	\$ 621,034	\$ 837
Receipts:						
Taxes	11,335,263	562,901	-	-	-	-
Licenses and permits	537,380	-	-	-	-	-
Intergovernmental receipts	1,234,656	1,345,843	597,633	524,433	-	-
Charges for services	931,440	-	-	-	146,781	-
Fines and forfeits	45,551	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,083,327	13,463	-	-	100	-
Total receipts	<u>15,167,617</u>	<u>1,922,207</u>	<u>597,633</u>	<u>524,433</u>	<u>146,881</u>	<u>-</u>
Disbursements:						
Personal services	10,321,246	973,251	-	-	-	-
Supplies	396,508	227,206	-	-	-	-
Other services and charges	3,558,093	901,508	461,374	524,433	251,914	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	90,575	11,408	138,631	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,366,422</u>	<u>2,113,373</u>	<u>600,005</u>	<u>524,433</u>	<u>251,914</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>801,195</u>	<u>(191,166)</u>	<u>(2,372)</u>	<u>-</u>	<u>(105,033)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,338,241</u>	<u>\$ 3,546,492</u>	<u>\$ 875,868</u>	<u>\$ -</u>	<u>\$ 516,001</u>	<u>\$ 837</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY	K-9	Economic Improvement District
Cash and investments - beginning	\$ 84,886	\$ 682,621	\$ 2,282,245	\$ 6,495,085	\$ 7,645	\$ 331,718
Receipts:						
Taxes	-	-	1,745,052	-	-	585,457
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	163,684	104,443	-	-	-
Charges for services	96	-	1,146,741	-	-	-
Fines and forfeits	6,819	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	1,700	225,000	1,750	1,050
Total receipts	6,915	163,684	2,997,936	225,000	1,750	586,507
Disbursements:						
Personal services	-	-	2,250,942	-	-	-
Supplies	4,644	-	320,144	-	-	-
Other services and charges	5,944	-	1,269,018	-	-	175,885
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,490	14,000	190,530	5,059	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	742,340
Total disbursements	10,588	1,490	3,854,104	190,530	5,059	918,225
Excess (deficiency) of receipts over disbursements	(3,673)	162,194	(856,168)	34,470	(3,309)	(331,718)
Cash and investments - ending	\$ 81,213	\$ 844,815	\$ 1,426,077	\$ 6,529,555	\$ 4,336	\$ -

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PLAINFIELD FIRE TERRITOR	Cumulative Capital Development	REDEVELOPMENT AUTHORITY LRRB 2014	FIRE TERRITORY EQUIP REP	POLICE PENSION RETIRED	FIRE PENSION RETIRED
Cash and investments - beginning	\$ 2,855,839	\$ 2,227,643	\$ 560,255	\$ 644,692	\$ 97,726	\$ 447,475
Receipts:						
Taxes	8,037,675	1,132,341	-	657,649	-	-
Licenses and permits	35,934	-	-	-	-	-
Intergovernmental receipts	499,578	67,732	-	53,765	-	-
Charges for services	1,169,903	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	647,915	-	3,010,500	-	222,305	163,790
Total receipts	<u>10,391,005</u>	<u>1,200,073</u>	<u>3,010,500</u>	<u>711,414</u>	<u>222,305</u>	<u>163,790</u>
Disbursements:						
Personal services	8,359,217	-	-	-	221,714	162,441
Supplies	228,506	-	-	146,556	-	-
Other services and charges	993,035	613,852	-	-	-	-
Debt service - principal and interest	-	-	1,792,396	-	-	-
Capital outlay	20,666	7,000	-	394,696	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	1,207,500	-	-	-
Total disbursements	<u>9,601,424</u>	<u>620,852</u>	<u>2,999,896</u>	<u>541,252</u>	<u>221,714</u>	<u>162,441</u>
Excess (deficiency) of receipts over disbursements	<u>789,581</u>	<u>579,221</u>	<u>10,604</u>	<u>170,162</u>	<u>591</u>	<u>1,349</u>
Cash and investments - ending	<u>\$ 3,645,420</u>	<u>\$ 2,806,864</u>	<u>\$ 570,859</u>	<u>\$ 814,854</u>	<u>\$ 98,317</u>	<u>\$ 448,824</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CPRF	Pittsboro Police Department	Plainfield Town Court	Plainfield EDC Galyan's Bond Series 2003	IGMS GRANT	PPD EXPLORER FUND
Cash and investments - beginning	\$ -	\$ 8	\$ 60,586	\$ 890,955	\$ 539	\$ 116
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,026	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	309,859	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	1,256,109	-	-
Total receipts	<u>21,026</u>	<u>-</u>	<u>309,859</u>	<u>1,256,109</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,262,225	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	8	314,201	-	-	-
Total disbursements	<u>-</u>	<u>8</u>	<u>314,201</u>	<u>1,262,225</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>21,026</u>	<u>(8)</u>	<u>(4,342)</u>	<u>(6,116)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,026</u>	<u>\$ -</u>	<u>\$ 56,244</u>	<u>\$ 884,839</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, 2020

	PARKS REFUNDING SF 2010	REDEVELOPMENT AUTHORITY LRRB 2005	CT Recognition Fund	2012 Damage Repair	2014 EDC BOND PROJECT FUND	REDEVELOPMENT AUTHORITY LRRB DSR
Cash and investments - beginning	\$ 223,390	\$ 1,404,850	\$ 1,093	\$ 165,468	\$ 271,951	\$ 1,955,326
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	2,001,000	1,428,179	-	-	-	1,207,500
Total receipts	<u>2,001,000</u>	<u>1,428,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,207,500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,650	-	-	-	-	-
Debt service - principal and interest	2,147,350	1,423,363	-	-	-	1,204,325
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,149,000</u>	<u>1,423,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,204,325</u>
Excess (deficiency) of receipts over disbursements	<u>(148,000)</u>	<u>4,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,175</u>
Cash and investments - ending	<u>\$ 75,390</u>	<u>\$ 1,409,666</u>	<u>\$ 1,093</u>	<u>\$ 165,468</u>	<u>\$ 271,951</u>	<u>\$ 1,958,501</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Saratoga Allocation Area	Police Trauma Kit	RDC 2015-SR267 Construction	RDC 2015-SR267 DSR	RED AUTH 2015C Construction	RED AUTH 2015 Series C DSR
Cash and investments - beginning	\$ 676,183	\$ 2	\$ 312,927	\$ 204,504	\$ 5,969,129	\$ 812,484
Receipts:						
Taxes	233,260	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	3,451	7,651
Total receipts	<u>233,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,451</u>	<u>7,651</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,837	-	2,200	-	623,599	1,250
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,332	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	2	-	-	-	1,640
Total disbursements	<u>37,169</u>	<u>2</u>	<u>2,200</u>	<u>-</u>	<u>623,599</u>	<u>2,890</u>
Excess (deficiency) of receipts over disbursements	<u>196,091</u>	<u>(2)</u>	<u>(2,200)</u>	<u>-</u>	<u>(620,148)</u>	<u>4,761</u>
Cash and investments - ending	<u>\$ 872,274</u>	<u>\$ -</u>	<u>\$ 310,727</u>	<u>\$ 204,504</u>	<u>\$ 5,348,981</u>	<u>\$ 817,245</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RED AUTH 2015 Series D B&I	RED AUTH 2015D Construction	RED AUTH 2015 Series D DSR	RDA 2015A US40 Constr Fund	RDA 2015A Bond & Interest	RDA 2015A DSR
Cash and investments - beginning	\$ -	\$ 264,086	\$ 976,314	\$ 2,051,871	\$ 28,646	\$ 1,080,756
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	384,915	154	10,011	1,004	468,689	631
Total receipts	384,915	154	10,011	1,004	468,689	631
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,224,756	2,500	-
Debt service - principal and interest	375,475	-	-	-	437,247	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	9,439	-	1,895	-	-	3,759
Total disbursements	384,914	-	1,895	1,224,756	439,747	3,759
Excess (deficiency) of receipts over disbursements	1	154	8,116	(1,223,752)	28,942	(3,128)
Cash and investments - ending	\$ 1	\$ 264,240	\$ 984,430	\$ 828,119	\$ 57,588	\$ 1,077,628

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RDA 2015B Metropolis Construction Fund	RDA 2015B Metropolis Bond & Interest	RDA 2015B Metropolis DSR	Bicentennial Park	PMIC LRB 2016A Bond & Interest	PMIC LRB 2016A Debt Service Reserve
Cash and investments - beginning	\$ 250	\$ 7	\$ 738,266	\$ 29,515	\$ -	\$ 416,818
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	206,050	423	-	590,613	11,125
Total receipts	-	206,050	423	-	590,613	11,125
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	29,000	-	2,700
Debt service - principal and interest	-	185,263	-	-	579,824	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	20,793	16,130	-	10,789	91
Total disbursements	-	206,056	16,130	29,000	590,613	2,791
Excess (deficiency) of receipts over disbursements	-	(6)	(15,707)	(29,000)	-	8,334
Cash and investments - ending	\$ 250	\$ 1	\$ 722,559	\$ 515	\$ -	\$ 425,152

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	2016 LOIT Special Dist
Cash and investments - beginning	\$ 95,879	\$ 25,889	\$ 1,361,597	\$ 228,018	\$ 1	\$ 2,263,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	407,250	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	26,260	123	6,678	-	5,000	44,823
Total receipts	26,260	123	6,678	407,250	5,000	44,823
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	2,229	-
Other services and charges	96,001	-	-	407,250	300	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	211,958	-	314,055
Utility operating expenses	-	-	-	-	-	-
Other disbursements	26,138	26,012	8,395	-	-	-
Total disbursements	122,139	26,012	8,395	619,208	2,529	314,055
Excess (deficiency) of receipts over disbursements	(95,879)	(25,889)	(1,717)	(211,958)	2,471	(269,232)
Cash and investments - ending	\$ -	\$ -	\$ 1,359,880	\$ 16,060	\$ 2,472	\$ 1,994,082

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RED AUTH LRRB 2016 Sinking	Plainfield EID-North	Vandalia TIF	Roadway Capital Project	Park Capital Project	LE-Indiana Excise Police
Cash and investments - beginning	\$ 17,886	\$ 91,780	\$ 575,120	\$ 4,896,624	\$ 3,216,568	\$ 4
Receipts:						
Taxes	-	534	695,271	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	767,416	-	-	-	-	-
Total receipts	767,416	534	695,271	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	30,595	-	16,592	-	-	4
Debt service - principal and interest	727,175	-	-	-	-	-
Capital outlay	-	-	18,332	-	3,052,023	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	92,314	-	-	-	-
Total disbursements	757,770	92,314	34,924	-	3,052,023	4
Excess (deficiency) of receipts over disbursements	9,646	(91,780)	660,347	-	(3,052,023)	(4)
Cash and investments - ending	\$ 27,532	\$ -	\$ 1,235,467	\$ 4,896,624	\$ 164,545	\$ -

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Law Enforcement - Speedway	E END TIF	Klondike TIF	Hospitality District	Nature Preserve	2018 GO Bond
Cash and investments - beginning	\$ 4	\$ -	\$ 101,566	\$ 87,500	\$ 324,668	\$ 543,987
Receipts:						
Taxes	-	161,077	135,432	-	-	852,440
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	300,944	-	49,580
Charges for services	-	-	-	-	57,927	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	244,950	31
Total receipts	-	161,077	135,432	300,944	302,877	902,051
Disbursements:						
Personal services	-	-	-	-	95,589	-
Supplies	-	-	-	-	7,416	-
Other services and charges	-	-	2,000	-	7,642	-
Debt service - principal and interest	-	-	-	-	-	885,711
Capital outlay	-	-	-	-	17,672	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4	-	225,000	-	-	-
Total disbursements	4	-	227,000	-	128,319	885,711
Excess (deficiency) of receipts over disbursements	(4)	161,077	(91,568)	300,944	174,558	16,340
Cash and investments - ending	\$ -	\$ 161,077	\$ 9,998	\$ 388,444	\$ 499,226	\$ 560,327

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IT Internal Service Fund	Redevelopment District Bonds 2019	Red Dist 2019 Carr Rd Capital	Red Dist 2019 Krewson Capital	Red Dist 2019 East Street Capital	Red Dist 2019 Down Town Dvlpmt Capital
Cash and investments - beginning	\$ 959,686	\$ 134,131	\$ 1,567,386	\$ 500,000	\$ 500,000	\$ 530,000
Receipts:						
Taxes	-	230,517	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,411	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	1,808,709	36	-	-	-	-
Total receipts	1,808,709	243,964	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	158,010	-	-	-	-	-
Other services and charges	1,826,981	400	-	-	-	-
Debt service - principal and interest	-	244,881	-	-	-	-
Capital outlay	-	-	963,374	109,575	473,531	433,639
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,984,991	245,281	963,374	109,575	473,531	433,639
Excess (deficiency) of receipts over disbursements	(176,282)	(1,317)	(963,374)	(109,575)	(473,531)	(433,639)
Cash and investments - ending	\$ 783,404	\$ 132,814	\$ 604,012	\$ 390,425	\$ 26,469	\$ 96,361

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Red Dist 2019 East & Main Capital	East & Main Principal & Int	CARES Act - Coronavirus Relief Fund	RDA2020CON	RDA2020DSR	EST&MN RES
Cash and investments - beginning	\$ 2,253,269	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,115,611	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	146,667	-	37,025,655	500,011	428,728
Total receipts	-	146,667	1,115,611	37,025,655	500,011	428,728
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	400	-	-	10,879,109	-	-
Debt service - principal and interest	-	146,667	-	-	-	-
Capital outlay	1,817,969	-	-	4,885,770	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	428,728	-	1,115,611	503,989	-	-
Total disbursements	2,247,097	146,667	1,115,611	16,268,868	-	-
Excess (deficiency) of receipts over disbursements	(2,247,097)	-	-	20,756,787	500,011	428,728
Cash and investments - ending	\$ 6,172	\$ -	\$ -	\$ 20,756,787	\$ 500,011	\$ 428,728

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RDA15C	STREET SCAPE SIGN PROGRAM	JUDGEMENT	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES	PROBATION FEES
Cash and investments - beginning	\$ -	\$ 919	\$ 251	\$ 813	\$ 9,044	\$ 26,751
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	24,592	9,421
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	801,184	-	-	-	-	-
Total receipts	801,184	-	-	-	24,592	9,421
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	794,006	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,176	-	-	-	24,592	18,000
Total disbursements	801,182	-	-	-	24,592	18,000
Excess (deficiency) of receipts over disbursements	2	-	-	-	-	(8,579)
Cash and investments - ending	\$ 2	\$ 919	\$ 251	\$ 813	\$ 9,044	\$ 18,172

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	DEFERRAL FEES - COURT PO	DEFERRAL FEES - PD PORTI	DEFERRAL FEES - TOWN POR	JUDICIAL SALARIES FEE	MIRACLE FIELD	PARK DEBT SERVICE
Cash and investments - beginning	\$ 40,780	\$ 52,325	\$ 6,720	\$ 8,072	\$ 82,445	\$ 646,187
Receipts:						
Taxes	-	-	-	-	-	1,518,690
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	88,458
Charges for services	-	-	-	-	-	-
Fines and forfeits	953	953	953	6,630	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	575,000
Total receipts	953	953	953	6,630	-	2,182,148
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	9,931	-	-	-	-
Other services and charges	-	-	-	-	-	1,888
Debt service - principal and interest	-	-	-	-	-	301,616
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,001,000
Total disbursements	-	9,931	-	-	-	2,304,504
Excess (deficiency) of receipts over disbursements	953	(8,978)	953	6,630	-	(122,356)
Cash and investments - ending	\$ 41,733	\$ 43,347	\$ 7,673	\$ 14,702	\$ 82,445	\$ 523,831

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PARK BENEFICENT	PARK IMPACT FEE	TOP Gen Obl Trail Bond	CHRISTMAS PARTY DON	CHAPLAIN	BIKE
Cash and investments - beginning	\$ 119,371	\$ 380,422	\$ 4,823	\$ 4,205	\$ 10,511	\$ 5,411
Receipts:						
Taxes	-	282,048	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	3,500	-	-	950	2,566	-
Total receipts	3,500	282,048	-	950	2,566	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,962	62,455	-	-	977	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	7,110	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,962	69,565	-	-	977	-
Excess (deficiency) of receipts over disbursements	(2,462)	212,483	-	950	1,589	-
Cash and investments - ending	\$ 116,909	\$ 592,905	\$ 4,823	\$ 5,155	\$ 12,100	\$ 5,411

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LAW ENFORCEMENT-STATE	LAW ENFORCEMENT-HEND	LAW ENFORCEMENT-CTY CT	LAW ENFORCEMENT-DNR
Cash and investments - beginning	\$ 192	\$ 68	\$ 3,018	\$ 36
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	232	32	21,119	44
Utility fees	-	-	-	-
Penalties	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>232</u>	<u>32</u>	<u>21,119</u>	<u>44</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	216	72	20,569	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>216</u>	<u>72</u>	<u>20,569</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16</u>	<u>(40)</u>	<u>550</u>	<u>44</u>
Cash and investments - ending	<u>\$ 208</u>	<u>\$ 28</u>	<u>\$ 3,568</u>	<u>\$ 80</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LAW ENFORCEMENT-STILVL	POLICE BENEFICENT	LAW ENFORCEMENT-CLATN	FIRE BENEFICENT	LAW ENFORCEMENT-APT AUT
Cash and investments - beginning	\$ 4	\$ 1,047	\$ 28	\$ 5,132	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	64	-	4
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	6,670	-
Total receipts	-	-	64	6,670	4
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	4,257	-
Other services and charges	-	296	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	4	-	-	-	-
Total disbursements	4	296	-	4,257	-
Excess (deficiency) of receipts over disbursements	(4)	(296)	64	2,413	4
Cash and investments - ending	\$ -	\$ 751	\$ 92	\$ 7,545	\$ 24

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CHILD RESTRAINT GRANT	RECYCLING GRANT/APTS	HENDRICKS COUNTY 911 CEN	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems
Cash and investments - beginning	\$ 1	\$ 5,057	\$ 2,089,221	\$ 9,528	\$ 1,489	\$ 867
Receipts:						
Taxes	-	-	1,578,459	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,108	-	-
Charges for services	-	-	3,000,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	33,915	-	27	-
Total receipts	-	-	4,612,374	3,108	27	-
Disbursements:						
Personal services	-	-	3,336,366	-	-	-
Supplies	-	-	19,171	3,264	1,107	-
Other services and charges	-	-	1,196,718	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	33,160	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1	-	-	-	-	-
Total disbursements	1	-	4,585,415	3,264	1,107	-
Excess (deficiency) of receipts over disbursements	(1)	-	26,959	(156)	(1,080)	-
Cash and investments - ending	\$ -	\$ 5,057	\$ 2,116,180	\$ 9,372	\$ 409	\$ 867

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HCDUI	OPERATION PULLOVER	BULLETPROOF VESTS	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	I-70 INTERCHANGE TIF
Cash and investments - beginning	\$ (3,340)	\$ (34)	\$ 5,064	\$ 103,961	\$ 180	\$ 2,304,291
Receipts:						
Taxes	-	-	-	-	-	1,088,726
Licenses and permits	-	-	-	27,625	-	-
Intergovernmental receipts	3,133	8,793	-	-	5,600	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	20,059	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,133</u>	<u>8,793</u>	<u>-</u>	<u>47,684</u>	<u>5,600</u>	<u>1,088,726</u>
Disbursements:						
Personal services	1,648	10,022	-	-	2,334	-
Supplies	-	-	7,333	-	-	-
Other services and charges	-	-	-	55,383	-	270,788
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	355,994
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	799,500
Total disbursements	<u>1,648</u>	<u>10,022</u>	<u>7,333</u>	<u>55,383</u>	<u>2,334</u>	<u>1,426,282</u>
Excess (deficiency) of receipts over disbursements	<u>1,485</u>	<u>(1,229)</u>	<u>(7,333)</u>	<u>(7,699)</u>	<u>3,266</u>	<u>(337,556)</u>
Cash and investments - ending	<u>\$ (1,855)</u>	<u>\$ (1,263)</u>	<u>\$ (2,269)</u>	<u>\$ 96,262</u>	<u>\$ 3,446</u>	<u>\$ 1,966,735</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SR-267 CORRIDOR TIF	US-40 TIF DISTRICT	GREENWAYS	EDIT	1% FOOD & BEVERAGE	SIX POINTS TIF
Cash and investments - beginning	\$ 5,750,325	\$ 4,182,635	\$ 4,656	\$ 5,946,072	\$ 1,157,629	\$ 13,757,700
Receipts:						
Taxes	781,267	4,219,835	-	3,616,686	1,131,578	7,376,609
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	44,192	-	136,970	-	6,231,522
Total receipts	<u>781,267</u>	<u>4,264,027</u>	<u>-</u>	<u>3,753,656</u>	<u>1,131,578</u>	<u>13,608,131</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	375	-
Other services and charges	281,207	1,268,672	-	1,627,316	61,135	1,812,766
Debt service - principal and interest	196,281	117,983	-	-	-	-
Capital outlay	-	2,830,572	-	225,310	744,471	6,861,105
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	2,203,982	-	840,364	375,000	2,423,369
Total disbursements	<u>477,488</u>	<u>6,421,209</u>	<u>-</u>	<u>2,692,990</u>	<u>1,180,981</u>	<u>11,097,240</u>
Excess (deficiency) of receipts over disbursements	<u>303,779</u>	<u>(2,157,182)</u>	<u>-</u>	<u>1,060,666</u>	<u>(49,403)</u>	<u>2,510,891</u>
Cash and investments - ending	<u>\$ 6,054,104</u>	<u>\$ 2,025,453</u>	<u>\$ 4,656</u>	<u>\$ 7,006,738</u>	<u>\$ 1,108,226</u>	<u>\$ 16,268,591</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	RR/ALL POINTS EDA	METHAMPHETAMINE	LEASE RENTAL BONDS OF 20	CCIF CIGARETTE TAX	CCIF (15 CENT) LEVY	PAYROLL
Cash and investments - beginning	\$ 5,630,680	\$ 536	\$ 343,614	\$ 359,990	\$ 5,080,848	\$ 20,000
Receipts:						
Taxes	4,266,868	-	1,067,037	-	1,443,111	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	62,178	59,911	86,291	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	-	-	-	-	-	48,789,200
Total receipts	<u>4,266,868</u>	<u>-</u>	<u>1,129,215</u>	<u>59,911</u>	<u>1,529,402</u>	<u>48,789,200</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	91,813	-	469	-	20,790	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,119,647	-	-	-	2,858,452	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	<u>2,186,000</u>	<u>-</u>	<u>1,207,500</u>	<u>-</u>	<u>-</u>	<u>48,789,091</u>
Total disbursements	<u>5,397,460</u>	<u>-</u>	<u>1,207,969</u>	<u>-</u>	<u>2,879,242</u>	<u>48,789,091</u>
Excess (deficiency) of receipts over disbursements	<u>(1,130,592)</u>	<u>-</u>	<u>(78,754)</u>	<u>59,911</u>	<u>(1,349,840)</u>	<u>109</u>
Cash and investments - ending	<u>\$ 4,500,088</u>	<u>\$ 536</u>	<u>\$ 264,860</u>	<u>\$ 419,901</u>	<u>\$ 3,731,008</u>	<u>\$ 20,109</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUN	SEWER OPERATING-STORM WT	2007 SEWER WORKS CONST B	STORMWATER AVAILABILITY
Cash and investments - beginning	\$ 1,283,515	\$ 97,540	\$ 4,475,837	\$ 82	\$ 1,437,504
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	2,661,321	-	113,000
Penalties	-	-	-	-	-
Other receipts	4,578,605	21,208	23,869	-	-
Total receipts	4,578,605	21,208	2,685,190	-	113,000
Disbursements:					
Personal services	-	-	443,039	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	21,449	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	111,275
Utility operating expenses	-	-	910,612	-	-
Other disbursements	4,664,834	19,085	1,069,088	-	-
Total disbursements	4,664,834	19,085	2,444,188	-	111,275
Excess (deficiency) of receipts over disbursements	(86,229)	2,123	241,002	-	1,725
Cash and investments - ending	\$ 1,197,286	\$ 99,663	\$ 4,716,839	\$ 82	\$ 1,439,229

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sewage Works Refunding Bond 2012	Sewage Works Revenue Bonds 2015	Sewage Works Rev Bonds 2015 Construction	Sewage Refunding Revenue Bonds 2017	SW RB 2020A
Cash and investments - beginning	\$ 1,070,347	\$ (7,391)	\$ 2,872,440	\$ 290,113	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,136,499	1,382,503	-	420,428	14,539,638
Total receipts	1,136,499	1,382,503	-	420,428	14,539,638
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	1,117,900	1,375,112	-	420,426	-
Capital outlay	-	-	863,602	-	285,812
Utility operating expenses	500	-	1,500	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,118,400	1,375,112	865,102	420,426	285,812
Excess (deficiency) of receipts over disbursements	18,099	7,391	(865,102)	2	14,253,826
Cash and investments - ending	\$ 1,088,446	\$ -	\$ 2,007,338	\$ 290,115	\$ 14,253,826

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SW RB 2020A B&I	SW RB 2020B B&I	SEWER OPERATING	SEW WRKS 2009 SERIES B B	SEW WRKS 2009 SERIES B D
Cash and investments - beginning	\$ -	\$ -	\$ 2,398,312	\$ 611,844	\$ 3,531,864
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	9,527,623	-	-
Penalties	-	-	148,051	-	-
Other receipts	210,448	170,580	182,802	588,046	131,818
Total receipts	210,448	170,580	9,858,476	588,046	131,818
Disbursements:					
Personal services	-	-	711,285	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	62,890	-	-
Debt service - principal and interest	-	-	-	985,338	65,293
Capital outlay	-	-	498,729	-	-
Utility operating expenses	136,107	36,688	3,869,384	-	-
Other disbursements	-	-	2,707,992	-	16,851
Total disbursements	136,107	36,688	7,850,280	985,338	82,144
Excess (deficiency) of receipts over disbursements	74,341	133,892	2,008,196	(397,292)	49,674
Cash and investments - ending	\$ 74,341	\$ 133,892	\$ 4,406,508	\$ 214,552	\$ 3,581,538

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	SEWER AVAILABILITY	SEWER LINE INSPECTION	Water Works RRB 2013 DSR	Water Works RRB 2013 DSR	WATER OPERATING
Cash and investments - beginning	\$ 3,404,891	\$ 1,748,068	\$ 548,942	\$ 330,154	\$ 8,923,796
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	726,074	350,448	-	-	4,948,618
Penalties	-	-	-	-	53,057
Other receipts	-	-	-	549,600	97,813
Total receipts	<u>726,074</u>	<u>350,448</u>	<u>-</u>	<u>549,600</u>	<u>5,099,488</u>
Disbursements:					
Personal services	-	-	-	-	621,284
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	51,881
Debt service - principal and interest	-	-	-	548,680	-
Capital outlay	1,412,023	31,104	-	-	187,754
Utility operating expenses	-	-	-	500	3,701,713
Other disbursements	-	-	-	-	739,200
Total disbursements	<u>1,412,023</u>	<u>31,104</u>	<u>-</u>	<u>549,180</u>	<u>5,301,832</u>
Excess (deficiency) of receipts over disbursements	<u>(685,949)</u>	<u>319,344</u>	<u>-</u>	<u>420</u>	<u>(202,344)</u>
Cash and investments - ending	<u>\$ 2,718,942</u>	<u>\$ 2,067,412</u>	<u>\$ 548,942</u>	<u>\$ 330,574</u>	<u>\$ 8,721,452</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER DEPOSITS	WATER AVAILABILITY	Totals
Cash and investments - beginning	\$ 216,069	\$ 211,753	\$ 369,979	\$ 3,002,371	\$ 153,281,157
Receipts:					
Taxes	-	-	-	-	54,735,783
Licenses and permits	-	-	-	-	600,939
Intergovernmental receipts	-	-	-	-	6,817,061
Charges for services	-	-	-	-	6,452,888
Fines and forfeits	-	-	-	-	447,285
Utility fees	-	-	-	701,236	19,028,320
Penalties	-	-	-	-	201,108
Other receipts	190,651	1,042	13,221	49,864	134,867,823
Total receipts	190,651	1,042	13,221	751,100	223,151,207
Disbursements:					
Personal services	-	-	-	-	27,510,378
Supplies	-	-	-	-	1,536,657
Other services and charges	-	-	-	-	30,844,534
Debt service - principal and interest	188,792	-	-	-	17,523,329
Capital outlay	-	-	-	104,983	33,721,388
Utility operating expenses	-	-	-	256,041	8,913,045
Other disbursements	-	-	419	-	74,847,826
Total disbursements	188,792	-	419	361,024	194,897,157
Excess (deficiency) of receipts over disbursements	1,859	1,042	12,802	390,076	28,254,050
Cash and investments - ending	\$ 217,928	\$ 212,795	\$ 382,781	\$ 3,392,447	\$ 181,535,207

TOWN OF PLAINFIELD  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 2,244,809	\$ 3,357,696
Storm Water	15,489	174,707
Wastewater	85,282	376,752
Water	<u>90,243</u>	<u>553,811</u>
Totals	<u>\$ 2,435,823</u>	<u>\$ 4,462,966</u>

TOWN OF PLAINFIELD  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Regions Equipment Finance Corporation	Police Vehicle and Equipment Lease	\$ 457,998	4/30/2018	4/30/2021
REV Financial Services LLC	Ambulance Lease 2020	50,534	1/15/2020	1/15/2025
REV Financial Services LLC	Ambulance Lease 2019	51,956	6/5/2019	8/20/2024
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016, Series A	474,144	7/1/2016	7/1/2031
Plainfield Municipal Improvement Corporation	Lease Rental Revenue Bonds of 2016, Series B	102,688	7/1/2016	1/1/2036
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds 2015, Series A	437,248	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds 2015, Series B	185,262	8/1/2015	2/1/2030
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds 2015, Series C	794,006	8/1/2015	2/1/2040
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds 2015, Series D	399,176	1/15/2018	1/15/2036
Plainfield Redevelopment Authority	Redevelopment Authority Lease Rental Revenue Bonds 2016 (Fire Station 121)	929,201	11/17/2016	1/15/2028
Plainfield Redevelopment Authority	Redevelopment Authority LRRRB 2014 (High School Road Project)	<u>1,205,125</u>	9/19/2014	1/15/2036
Total governmental activities		<u>5,087,338</u>		
Total of annual lease payments		<u>\$ 5,087,338</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Trail Infrastructure	\$ 2,130,000	\$ 303,024
General obligation bonds	GO Bonds - 2018 - Park and Roadway Projects	7,275,000	478,199
General obligation bonds	Redevelopment District Bonds of 2019	6,050,000	221,500
Revenue bonds	Lease Rental Revenue Bonds 2020A MADE@Plainfield Project	32,510,000	1,820,079
Revenue bonds	Redevelopment District Taxable Tax Increment Rev Bonds 2019	4,200,000	302,700
Revenue bonds	Parks Facilities Corporation Lease Rental Revenue Bonds of 2010	2,865,000	994,713
Revenue bonds	US 40 Improvements Redevelopment Dist TIRB 2003	95,000	97,672
Revenue bonds	Six Points Economic Development Taxable Economic Dev Revenue Bonds of 2003 (Galyan's Project)	535,000	551,050
Revenue bonds	US 40 Corridor Redvelopment District TIRRR 2005	695,000	714,113
Revenue bonds	Redevelopment Authority LRRRB of 2014	21,305,000	1,813,146
Revenue bonds	Redevelopment District bonds of 2015 (SR 267 Project)	2,710,000	198,207
Notes and loans payable	Build-Operate-Transfer (BOT) Obligation - 2018 Parking Structure	<u>7,090,000</u>	<u>359,712</u>
Total governmental activities		<u>87,460,000</u>	<u>7,854,115</u>
Wastewater:			
Revenue bonds	Sewer Infrastructure Sewage Works RRB of 2012	5,820,000	1,115,125
Revenue bonds	Sewage Works Revenue Bonds 2015	19,475,000	1,377,912
Revenue bonds	Sewage Works Revenue Bonds (SRF) 2009B	4,117,000	470,246
Revenue bonds	Sewage Works Revenue Bonds Series 2011A	2,084,000	174,000
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2017	7,200,000	438,040
Revenue bonds	Sewage Works Revenue Bonds of 2020 A	14,830,000	224,273
Revenue bonds	Sewage Works REfunding Revenue Bonds of 2020 B	<u>6,655,000</u>	<u>156,924</u>
Total Wastewater		<u>60,181,000</u>	<u>3,956,520</u>
Water:			
Revenue bonds	Water Treatment Facility SRF Revenue Bonds of 2009B	1,416,000	188,800
Revenue bonds	Water Infrastructure Waterworks Revenue Bonds of 2013	<u>1,575,000</u>	<u>548,076</u>
Total Water		<u>2,991,000</u>	<u>736,876</u>
Totals		<u>\$ 150,632,000</u>	<u>\$ 12,547,511</u>

TOWN OF PLAINFIELD  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	\$ 12,824,664
Infrastructure	47,783,514
Buildings	87,700,179
Improvements other than buildings	7,566,121
Machinery, equipment, and vehicles	<u>13,793,749</u>
Total governmental activities	<u>169,668,227</u>
Storm Water:	
Land	126,638
Infrastructure	16,947,277
Buildings	1,263,634
Improvements other than buildings	86,943
Machinery, equipment, and vehicles	<u>891,122</u>
Total Storm Water	<u>19,315,614</u>
Wastewater:	
Land	1,254,811
Infrastructure	110,288,045
Buildings	33,047,181
Improvements other than buildings	10,719,689
Machinery, equipment, and vehicles	<u>838,676</u>
Total Wastewater	<u>156,148,402</u>
Water:	
Land	615,778
Infrastructure	54,005,735
Buildings	19,333,430
Improvements other than buildings	7,565,121
Machinery, equipment, and vehicles	<u>564,758</u>
Total Water	<u>82,084,822</u>
Total capital assets	<u>\$ 427,217,065</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/>.