

**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, 2021 to December 31, 2021



**FILED**  
08/18/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-21 to 12-31-22
President of the Town Council	Robin Brandgard	01-01-21 to 12-31-22
Utility Office Manager	Jason Castetter	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statement of the Town of Plainfield (Town), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the Town as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the Town, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)


**Required Supplementary Information**

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

**Other Information**

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

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

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

August 3, 2022

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## 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, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
GENERAL FUND	\$ 8,338,242	\$ 15,890,665	\$ 14,948,912	\$ 9,279,995
MVH	3,546,493	2,053,320	1,989,133	3,610,680
LOCAL ROADS & STREETS	875,867	668,752	449,770	1,094,849
MVH Restricted	-	579,595	579,595	-
PARK NON- REVERTING	516,000	315,884	209,624	622,260
ECON DEVELOPMENT	837	-	-	837
RECORD PERPETUATION	81,212	6,844	5,440	82,616
RIVERBOAT REVENUE	844,815	163,491	15,568	992,738
PARK	1,426,077	4,568,349	3,997,746	1,996,680
RAINY DAY	6,529,555	308,000	-	6,837,555
K-9	4,336	250	-	4,586
Economic Improvement District	-	629,842	357,867	271,975
PLAINFIELD FIRE TERRITOR	3,645,420	10,955,936	9,625,118	4,976,238
Cumulative Capital Development	2,806,864	1,278,907	643,981	3,441,790
REDEVELOPMENT AUTHORITY LRRB 2014	570,859	2,118,000	2,295,851	393,008
FIRE TERRITORY EQUIP REP	814,855	1,018,000	330,811	1,502,044
POLICE PENSION RETIRED	98,317	225,650	226,238	97,729
FIRE PENSION RETIRED	448,824	165,793	165,696	448,921
CPRF	21,026	-	21,026	-
Pittsboro Police Department	-	8	-	8
Plainfield Town Court	56,243	341,703	331,732	66,214
Plainfield EDC Galyan's Bond Series 2003	885,777	97,692	983,183	286
IGMS GRANT	539	-	-	539
PPD EXPLORER FUND	116	-	-	116
PARKS REFUNDING SF 2010	75,390	3,005,988	2,997,363	84,015
REDEVELOPMENT AUTHORITY LRRB 2005	1,409,666	683,656	2,093,322	-
CT Recognition Fund	1,093	-	-	1,093
2012 Damage Repair	165,468	-	-	165,468
2014 EDC BOND PROJECT FUND	271,951	-	49,987	221,964
REDEVELOPMENT AUTHORITY LRRB DSR	1,958,501	607,488	2,500,393	65,596
Saratoga Allocation Area	872,274	252,277	180,133	944,418
Police Trauma Kit	-	2	-	2
RDC 2015-SR267 Construction	310,727	-	-	310,727
RDC 2015-SR267 DSR	204,504	-	-	204,504
RED AUTH 2015C Construction	5,348,981	457	2,675,755	2,673,683
RED AUTH 2015 Series C DSR	817,245	2,823	1,250	818,818
RED AUTH 2015 Series D B&I	1	404,502	404,501	2
RED AUTH 2015D Construction	264,240	23	1,500	262,763
RED AUTH 2015 Series D DSR	984,430	5,416	2,500	987,346
RDA 2015A US40 Constr Fund	828,119	74	23,525	804,668
RDA 2015A Bond & Interest	57,588	604,851	595,997	66,442
RDA 2015A DSR	1,077,627	1,023	1,435	1,077,215
RDA 2015B Metropolis Construction Fund	250	-	-	250
RDA 2015B Metropolis Bond & Interest	1	456,502	456,495	8
RDA 2015B Metropolis DSR	722,559	67	342	722,284
Bicentennial Park	515	-	-	515
PMIC LRB 2016A Bond & Interest	1	880,002	879,855	148
PMIC LRB 2016A Debt Service Reserve	425,153	11,171	2,640	433,684
RED AUTH LRRB 2016 Debt Serv Reserve	1,359,881	156	159	1,359,878
Local Road & Bridge Match Fund	16,060	-	-	16,060
Town Employee Recognition Fund	2,472	500	415	2,557
2016 LOIT Special Dist	1,994,081	-	1,699,462	294,619
RED AUTH LRRB 2016 Sinking	27,533	934,199	929,200	32,532
Plainfield EID-North	-	2	2	-
Vandalia TIF	1,235,467	1,064,460	232,454	2,067,473
Roadway Capital Project	4,896,624	-	4,648,173	248,451
Park Capital Project	164,545	-	164,545	-
Law Enforcement - Speedway	-	4	-	4
E END TIF	161,077	405,746	101,464	465,359
Klondike TIF	9,998	637,114	319,144	327,968
Hospitality District	388,444	213,444	-	601,888
Nature Preserve	499,227	63,348	169,002	393,573
2018 GO Bond	1,036,334	978,128	1,434,111	580,351
IT Internal Service Fund	783,404	1,709,730	1,759,039	734,095
Redevelopment District Bonds 2019	132,814	238,123	222,400	148,537
Red Dist 2019 Carr Rd Capital	604,012	-	343,164	260,848
Red Dist 2019 Krewson Capital	390,425	-	63,053	327,372
Red Dist 2019 East Street Capital	26,469	-	26,469	-
Red Dist 2019 Down Town Dvlpmnt Capital	96,361	-	65,000	31,361
Red Dist 2019 East & Main Capital	6,173	-	400	5,773
East & Main Principal & Int	-	302,700	302,700	-
CARES Act - Coronavirus Relief Fund	-	111,154	111,154	-
RDA2020CON	20,756,786	8,280	19,527,025	1,238,041
RDA2020DSR	500,011	2,616,728	5,972	3,110,767
EST&MN RES	428,728	-	-	428,728
RDA15C	2	798,503	798,502	3
LAW ENFORCEMENT - MARION CTY	-	4	-	4
Next Level Trails Fund (NLTF)	-	869,000	174,309	694,691
RED AUTH 2020 SERIES A -B&I	-	1,831,950	1,826,000	5,950
GO REFUNDING BOND 2021	-	2,141,243	2,132,663	8,580
RED AUTH LRRB 2021A CONST	-	23,887,589	14,397,849	9,489,740
RED AUTH 2021B RRCORR CONST	-	21,680,269	1,027,503	20,652,766
RED AUTH LRRB 2021A B&I	2,074	705,003	705,000	2,077
RED AUTH LRRB 2021A DSR	-	1,838,621	-	1,838,621

TOWN OF PLAINFIELD  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
RESTRICTED DONATION FUND	-	100,000	-	100,000
ARP Coronavirus Local Fiscal R	-	3,983,418	357,689	3,625,729
GO BOND 2021	-	5,450,000	96,350	5,353,650
STREET SCAPE SIGN PROGRAM	919	-	-	919
JUDGEMENT	251	-	-	251
INITIAL DIVERSION FEES	813	-	-	813
MONTHLY DIVERSION FEES	9,044	24,000	24,000	9,044
PROBATION FEES	18,172	2,161	6,000	14,333
DEFERRAL FEES - COURT PO	41,734	110	10,898	30,946
DEFERRAL FEES - PD PORTI	43,347	110	4,710	38,747
DEFERRAL FEES - TOWN POR	7,673	110	-	7,783
JUDICIAL SALARIES FEE	14,702	6,842	-	21,544
MIRACLE FIELD	82,445	-	36,000	46,445
PARK DEBT SERVICE	523,832	1,788,728	3,303,527	(990,967)
PARK BENEFICENT	116,909	1,392	11,367	106,934
PARK IMPACT FEE	592,905	407,875	252,458	748,322
TOP Gen Obl Trail Bond	4,823	-	4,823	-
CHRISTMAS PARTY DON	5,155	750	-	5,905
CHAPLAIN	12,101	586	-	12,687
BIKE	5,411	-	-	5,411
LAW ENFORCEMENT- STATE	208	340	488	60
LAW ENFORCEMENT- HEND	28	104	36	96
LAW ENFORCEMENT- CTY CT	3,568	21,325	23,005	1,888
LAW ENFORCEMENT- DNR	80	24	44	60
LAW ENFORCEMENT- STILVL	-	4	-	4
POLICE BENEFICENT	752	-	124	628
LAW ENFORCEMENT- CLATN	92	40	-	132
FIRE BENEFICENT	7,546	550	2,065	6,031
LAW ENFORCEMENT- APT AUT	24	3	-	27
CHILD RESTRAINT GRANT	-	1	-	1
RECYCLING GRANT/ APTS	5,057	-	-	5,057
HENDRICKS COUNTY 911 CEN	2,116,182	5,508,224	4,858,391	2,766,015
D.A.R.E.	9,371	2,880	2,313	9,938
CRIMINAL INVESTIGATION	410	265	382	293
R.A.D. Systems	867	-	-	867
HCDUI	(1,855)	740	678	(1,793)
OPERATION PULLOVER	(1,263)	10,939	9,650	26
BULLETPROOF VESTS	(2,269)	1,541	-	(728)
LAW ENFORCEMENT TRNG	96,262	37,490	64,822	68,930
HEND CTY SUBS ABUSE TASK	3,446	-	3,315	131
I-70 INTERCHANGE TIF	1,966,735	1,146,602	1,279,318	1,834,019
SR-267 CORRIDOR TIF	6,054,103	916,763	794,723	6,176,143
US-40 TIF DISTRICT	2,025,453	6,668,919	3,264,435	5,429,937
GREENWAYS	4,656	-	-	4,656
EDIT	7,006,738	4,093,117	2,022,132	9,077,723
1% FOOD & BEVERAGE	1,108,225	1,350,647	212,743	2,246,129
SIX POINTS TIF	16,268,591	8,796,236	6,573,230	18,491,597
RR/ALL POINTS EDA	4,500,087	5,786,708	2,448,357	7,838,438
METHAMPHETAMINE	536	-	-	536
LEASE RENTAL BONDS OF 20	264,860	1,346,666	1,207,500	404,026
CCIF CIGARETTE TAX	419,901	56,770	27,000	449,671
CCIF (15 CENT) LEVY	3,731,007	1,137,012	859,934	4,008,085
PAYROLL	20,109	46,630,056	46,629,731	20,434
HEALTH INSURANCE FUND	1,197,286	4,682,329	5,118,292	761,323
FLEXIBLE SPENDING ACCOUN	99,663	32,944	25,636	106,971
STORMWATER	4,716,838	3,022,918	2,583,536	5,156,220
2007 SEWER WORKS CONST B	82	-	-	82
STORMWATER AVAILABILITY	1,439,229	187,500	7,275	1,619,454
Sewage Works Refunding Bond 2012	74,071	1,133,748	1,118,455	89,364
Sewage Works Revenue Bonds 2015	-	1,377,912	1,377,913	(1)
Sewage Works Rev Bonds 2015 Construction	2,007,338	-	1,376,233	631,105
Sewage Refunding Revenue Bonds 2017	290,115	354,288	358,186	286,217
SW RB 2020A	14,253,826	-	3,543,607	10,710,219
SW RB 2020A B&I	236,466	324,252	388,248	172,470
SW RB 2020B B&I	133,892	506,700	599,374	41,218
SEWER OPERATING	4,406,507	9,704,821	8,519,899	5,591,429
SEW WRKS 2009 SERIES B B	214,552	174,348	174,000	214,900
SEW WRKS 2009 SERIES B D	3,581,539	60,717	345	3,641,911
SEWER AVAILABILITY	2,718,941	623,928	258,573	3,084,296
SEWER LINE INSPECTION	2,067,413	298,092	198,195	2,167,310
Water Works RRB 2013 DSR	548,942	-	-	548,942
Water Works RRB 2013	341,704	549,600	559,705	331,599
WATER OPERATING	8,721,452	5,709,675	4,230,896	10,200,231
WATERWORKS SRF BOND 2009	217,929	190,221	188,799	219,351
WATERWORKS SRF 09 DR	212,795	22	-	212,817
WATER DEPOSITS	382,781	31,625	17,713	396,693
WATER AVAILABILITY	3,392,447	739,999	408,724	3,723,722
Totals	\$ 181,173,111	\$ 236,324,688	\$ 208,676,459	\$ 208,821,340

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, 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: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

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

*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 cash balance deficits. The HCDUI and Bulletproof Vests funds had cash balance deficits that were the result of reimbursable grants. The reimbursements for expenditures made by the Town were not received by December 31, 2021. The Park Debt Service fund had a cash balance deficit due to an uncorrected posting error.

**Note 8. Restatements**

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to reflect financial activity of the Town more appropriately. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
2018 GO Bond	\$ 560,327	\$ 476,007	\$ 1,036,334
Water Works RRB 2013	330,574	11,130	341,704
Sewage Works Refunding Bond 2012	1,088,446	(1,014,375)	74,071
SW RB 2020A B&I	74,341	162,125	236,466
Plainfield EDC Galyan's Bond Series 2003	884,839	938	885,777
RED AUTH LRRB 2021A B&I	-	2,075	2,075

**Note 9. 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 2021 totaled \$11,635,413.

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 2021 totaled \$1,459,431.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	GENERAL FUND	MVH	LOCAL ROADS & STREETS	MVH Restricted	PARK NON- REVERTING	ECON DEVELOPMENT
Cash and investments - beginning	\$ 8,338,242	\$ 3,546,493	\$ 875,867	\$ -	\$ 516,000	\$ 837
Receipts:						
Taxes	3,968,859	612,225	-	-	-	-
Licenses and permits	570,977	-	-	-	-	-
Intergovernmental receipts	9,949,438	1,421,934	665,652	579,595	-	-
Charges for services	25,538	-	-	-	165,884	-
Fines and forfeits	44,684	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,331,169	19,161	3,100	-	150,000	-
Total receipts	<u>15,890,665</u>	<u>2,053,320</u>	<u>668,752</u>	<u>579,595</u>	<u>315,884</u>	<u>-</u>
Disbursements:						
Personal services	10,821,383	937,153	-	-	40,514	-
Supplies	487,161	240,850	-	-	25,337	-
Other services and charges	3,640,368	811,130	414,040	579,595	143,773	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	35,730	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,948,912</u>	<u>1,989,133</u>	<u>449,770</u>	<u>579,595</u>	<u>209,624</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>941,753</u>	<u>64,187</u>	<u>218,982</u>	<u>-</u>	<u>106,260</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,279,995</u>	<u>\$ 3,610,680</u>	<u>\$ 1,094,849</u>	<u>\$ -</u>	<u>\$ 622,260</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, 2021

	RECORD PERPETUATION	RIVERBOAT REVENUE	PARK	RAINY DAY	K-9	Economic Improvement District	PLAINFIELD FIRE TERRITOR
Cash and investments - beginning	\$ 81,212	\$ 844,815	\$ 1,426,077	\$ 6,529,555	\$ 4,336	\$ -	\$ 3,645,420
Receipts:							
Taxes	-	-	2,392,121	-	-	629,842	6,617,176
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	163,491	137,187	-	-	-	2,695,054
Charges for services	126	-	2,039,041	-	-	-	1,614,546
Fines and forfeits	6,718	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	308,000	250	-	29,160
Total receipts	<u>6,844</u>	<u>163,491</u>	<u>4,568,349</u>	<u>308,000</u>	<u>250</u>	<u>629,842</u>	<u>10,955,936</u>
Disbursements:							
Personal services	-	-	2,287,334	-	-	-	8,218,823
Supplies	-	-	337,203	-	-	-	292,300
Other services and charges	3,909	15,568	1,373,209	-	-	-	1,113,995
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,531	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	357,867	-
Total disbursements	<u>5,440</u>	<u>15,568</u>	<u>3,997,746</u>	<u>-</u>	<u>-</u>	<u>357,867</u>	<u>9,625,118</u>
Excess (deficiency) of receipts over disbursements	<u>1,404</u>	<u>147,923</u>	<u>570,603</u>	<u>308,000</u>	<u>250</u>	<u>271,975</u>	<u>1,330,818</u>
Cash and investments - ending	<u>\$ 82,616</u>	<u>\$ 992,738</u>	<u>\$ 1,996,680</u>	<u>\$ 6,837,555</u>	<u>\$ 4,586</u>	<u>\$ 271,975</u>	<u>\$ 4,976,238</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Capital Development	REDEVELOPMENT AUTHORITY LRRB 2014	FIRE TERRITORY EQUIP REP	POLICE PENSION RETIRED	FIRE PENSION RETIRED	CPRF
Cash and investments - beginning	\$ 2,806,864	\$ 570,859	\$ 814,855	\$ 98,317	\$ 448,824	\$ 21,026
Receipts:						
Taxes	1,209,480	-	935,965	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	69,427	-	72,035	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	2,118,000	10,000	225,650	165,793	-
Total receipts	1,278,907	2,118,000	1,018,000	225,650	165,793	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	130,656	-	-	-
Other services and charges	58,814	-	-	-	-	-
Debt service - principal and interest	-	2,213,244	-	-	-	-
Capital outlay	85,167	-	200,155	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	500,000	82,607	-	226,238	165,696	21,026
Total disbursements	643,981	2,295,851	330,811	226,238	165,696	21,026
Excess (deficiency) of receipts over disbursements	634,926	(177,851)	687,189	(588)	97	(21,026)
Cash and investments - ending	\$ 3,441,790	\$ 393,008	\$ 1,502,044	\$ 97,729	\$ 448,921	\$ -

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Pittsboro Police Department	Plainfield Town Court	Plainfield EDC Galyan's Bond Series 2003	IGMS GRANT	PPD EXPLORER FUND	PARKS REFUNDING SF 2010
Cash and investments - beginning	\$ -	\$ 56,243	\$ 885,777	\$ 539	\$ 116	\$ 75,390
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	341,703	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	8	-	97,692	-	-	3,005,988
Total receipts	8	341,703	97,692	-	-	3,005,988
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,650
Debt service - principal and interest	-	-	639,062	-	-	2,995,713
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	331,732	344,121	-	-	-
Total disbursements	-	331,732	983,183	-	-	2,997,363
Excess (deficiency) of receipts over disbursements	8	9,971	(885,491)	-	-	8,625
Cash and investments - ending	\$ 8	\$ 66,214	\$ 286	\$ 539	\$ 116	\$ 84,015

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	REDEVELOPMENT AUTHORITY LRRB 2005	CT Recognition Fund	2012 Damage Repair	2014 EDC BOND PROJECT FUND	REDEVELOPMENT AUTHORITY LRRB DSR	Saratoga Allocation Area
Cash and investments - beginning	\$ 1,409,666	\$ 1,093	\$ 165,468	\$ 271,951	\$ 1,958,501	\$ 872,274
Receipts:						
Taxes	-	-	-	-	-	252,277
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	683,656	-	-	-	607,488	-
Total receipts	683,656	-	-	-	607,488	252,277
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,500	20,345
Debt service - principal and interest	714,113	-	-	-	604,363	-
Capital outlay	-	-	-	49,987	-	159,788
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,379,209	-	-	-	1,893,530	-
Total disbursements	2,093,322	-	-	49,987	2,500,393	180,133
Excess (deficiency) of receipts over disbursements	(1,409,666)	-	-	(49,987)	(1,892,905)	72,144
Cash and investments - ending	\$ -	\$ 1,093	\$ 165,468	\$ 221,964	\$ 65,596	\$ 944,418

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Police Trauma Kit	RDC 2015-SR267 Construction	RDC 2015-SR267 DSR	RED AUTH 2015C Construction	RED AUTH 2015 Series C DSR	RED AUTH 2015 Series D B&I	RED AUTH 2015D Construction
Cash and investments - beginning	\$ -	\$ 310,727	\$ 204,504	\$ 5,348,981	\$ 817,245	\$ 1	\$ 264,240
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	2	-	-	457	2,823	404,502	23
Total receipts	2	-	-	457	2,823	404,502	23
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,675,755	1,250	-	1,500
Debt service - principal and interest	-	-	-	-	-	399,175	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,326	-
Total disbursements	-	-	-	2,675,755	1,250	404,501	1,500
Excess (deficiency) of receipts over disbursements	2	-	-	(2,675,298)	1,573	1	(1,477)
Cash and investments - ending	\$ 2	\$ 310,727	\$ 204,504	\$ 2,673,683	\$ 818,818	\$ 2	\$ 262,763

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	RED AUTH 2015 Series D DSR	RDA 2015A US40 Constr Fund	RDA 2015A Bond & Interest	RDA 2015A DSR	RDA 2015B Metropolis Construction Fund	RDA 2015B Metropolis Bond & Interest	RDA 2015B Metropolis DSR
Cash and investments - beginning	\$ 984,430	\$ 828,119	\$ 57,588	\$ 1,077,627	\$ 250	\$ 1	\$ 722,559
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,416	74	604,851	1,023	-	456,502	67
Total receipts	5,416	74	604,851	1,023	-	456,502	67
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,500	23,525	3,750	-	-	-	-
Debt service - principal and interest	-	-	592,247	923	-	450,257	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	512	-	6,238	342
Total disbursements	2,500	23,525	595,997	1,435	-	456,495	342
Excess (deficiency) of receipts over disbursements	2,916	(23,451)	8,854	(412)	-	7	(275)
Cash and investments - ending	\$ 987,346	\$ 804,668	\$ 66,442	\$ 1,077,215	\$ 250	\$ 8	\$ 722,284

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Bicentennial Park	PMIC LRB 2016A Bond & Interest	PMIC LRB 2016A Debt Service Reserve	RED AUTH LRRB 2016 Debt Serv Reserve	Local Road & Bridge Match Fund	Town Employee Recognition Fund
Cash and investments - beginning	\$ 515	\$ 1	\$ 425,153	\$ 1,359,881	\$ 16,060	\$ 2,472
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	880,002	11,171	156	-	500
Total receipts	-	880,002	11,171	156	-	500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	415
Other services and charges	-	-	2,640	-	-	-
Debt service - principal and interest	-	868,684	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	11,171	-	159	-	-
Total disbursements	-	879,855	2,640	159	-	415
Excess (deficiency) of receipts over disbursements	-	147	8,531	(3)	-	85
Cash and investments - ending	\$ 515	\$ 148	\$ 433,684	\$ 1,359,878	\$ 16,060	\$ 2,557

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	2016 LOIT Special Dist	RED AUTH LRRB 2016 Sinking	Plainfield EID-North	Vandalia TIF	Roadway Capital Project	Park Capital Project	Law Enforcement - Speedway
Cash and investments - beginning	\$ 1,994,081	\$ 27,533	\$ -	\$ 1,235,467	\$ 4,896,624	\$ 164,545	\$ -
Receipts:							
Taxes	-	-	2	1,064,460	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	934,199	-	-	-	-	4
Total receipts	-	934,199	2	1,064,460	-	-	4
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	750	-	17,201	3,613	-	-
Debt service - principal and interest	-	928,450	-	-	-	-	-
Capital outlay	1,699,462	-	-	215,253	4,644,560	164,545	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	2	-	-	-	-
Total disbursements	1,699,462	929,200	2	232,454	4,648,173	164,545	-
Excess (deficiency) of receipts over disbursements	(1,699,462)	4,999	-	832,006	(4,648,173)	(164,545)	4
Cash and investments - ending	\$ 294,619	\$ 32,532	\$ -	\$ 2,067,473	\$ 248,451	\$ -	\$ 4

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	E END TIF	Klondike TIF	Hospitality District	Nature Preserve	2018 GO Bond	IT Internal Service Fund	Redevelopment District Bonds 2019
Cash and investments - beginning	\$ 161,077	\$ 9,998	\$ 388,444	\$ 499,227	\$ 1,036,334	\$ 783,404	\$ 132,814
Receipts:							
Taxes	405,746	637,114	213,444	-	926,891	-	225,626
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	51,237	-	12,497
Charges for services	-	-	-	34,328	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	29,020	-	1,709,730	-
Total receipts	<u>405,746</u>	<u>637,114</u>	<u>213,444</u>	<u>63,348</u>	<u>978,128</u>	<u>1,709,730</u>	<u>238,123</u>
Disbursements:							
Personal services	-	-	-	92,089	-	-	-
Supplies	-	-	-	7,640	-	128,089	-
Other services and charges	101,464	11,144	-	20,730	479,912	1,613,346	900
Debt service - principal and interest	-	-	-	-	954,199	-	221,500
Capital outlay	-	-	-	48,543	-	17,604	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	308,000	-	-	-	-	-
Total disbursements	<u>101,464</u>	<u>319,144</u>	<u>-</u>	<u>169,002</u>	<u>1,434,111</u>	<u>1,759,039</u>	<u>222,400</u>
Excess (deficiency) of receipts over disbursements	<u>304,282</u>	<u>317,970</u>	<u>213,444</u>	<u>(105,654)</u>	<u>(455,983)</u>	<u>(49,309)</u>	<u>15,723</u>
Cash and investments - ending	<u>\$ 465,359</u>	<u>\$ 327,968</u>	<u>\$ 601,888</u>	<u>\$ 393,573</u>	<u>\$ 580,351</u>	<u>\$ 734,095</u>	<u>\$ 148,537</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Red Dist 2019 Carr Rd Capital	Red Dist 2019 Krewson Capital	Red Dist 2019 East Street Capital	Red Dist 2019 Down Town Dvlprmt Capital	Red Dist 2019 East & Main Capital	East & Main Principal & Int
Cash and investments - beginning	\$ 604,012	\$ 390,425	\$ 26,469	\$ 96,361	\$ 6,173	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	302,700
Total receipts	-	-	-	-	-	302,700
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	329,307	-	-	-	400	-
Debt service - principal and interest	-	-	-	-	-	302,700
Capital outlay	13,857	63,053	26,469	65,000	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	343,164	63,053	26,469	65,000	400	302,700
Excess (deficiency) of receipts over disbursements	(343,164)	(63,053)	(26,469)	(65,000)	(400)	-
Cash and investments - ending	\$ 260,848	\$ 327,372	\$ -	\$ 31,361	\$ 5,773	\$ -

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CARES Act - Coronavirus Relief Fund	RD A2020CON	RD A2020DSR	EST&MN RES	RD A15C	LAW ENFORCEMENT - MARION CTY
Cash and investments - beginning	\$ -	\$ 20,756,786	\$ 500,011	\$ 428,728	\$ 2	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	111,154	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4
Utility fees	-	-	-	-	-	-
Other receipts	-	8,280	2,616,728	-	798,503	-
Total receipts	111,154	8,280	2,616,728	-	798,503	4
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	797,428	-
Capital outlay	-	19,527,025	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	111,154	-	5,972	-	1,074	-
Total disbursements	111,154	19,527,025	5,972	-	798,502	-
Excess (deficiency) of receipts over disbursements	-	(19,518,745)	2,610,756	-	1	4
Cash and investments - ending	\$ -	\$ 1,238,041	\$ 3,110,767	\$ 428,728	\$ 3	\$ 4

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Next Level Trails Fund (NLTF)	RED AUTH 2020 SERIES A -B&I	GO REFUNDING BOND 2021	RED AUTH LRRB 2021A CONST	RED AUTH 2021B RRCORR CONST	RED AUTH LRRB 2021A B&I	RED AUTH LRRB 2021A DSR
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,074	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	369,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	500,000	1,831,950	2,141,243	23,887,589	21,680,269	705,003	1,838,621
Total receipts	869,000	1,831,950	2,141,243	23,887,589	21,680,269	705,003	1,838,621
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	87,233	-	119,680	2,074	-
Debt service - principal and interest	-	1,823,451	2,023,980	-	907,823	681,476	-
Capital outlay	174,309	-	-	14,397,849	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,549	21,450	-	-	21,450	-
Total disbursements	174,309	1,826,000	2,132,663	14,397,849	1,027,503	705,000	-
Excess (deficiency) of receipts over disbursements	694,691	5,950	8,580	9,489,740	20,652,766	3	1,838,621
Cash and investments - ending	\$ 694,691	\$ 5,950	\$ 8,580	\$ 9,489,740	\$ 20,652,766	\$ 2,077	\$ 1,838,621

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	RESTRICTED DONATION FUND	ARP Coronavirus Local Fiscal R	GO BOND 2021	STREET SCAPE SIGN PROGRAM	JUDGEMENT	INITIAL DIVERSION FEES	MONTHLY DIVERSION FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 919	\$ 251	\$ 813	\$ 9,044
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	100,000	3,983,418	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	24,000
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	5,450,000	-	-	-	-
Total receipts	100,000	3,983,418	5,450,000	-	-	-	24,000
Disbursements:							
Personal services	-	354,201	-	-	-	-	-
Supplies	-	2,418	-	-	-	-	-
Other services and charges	-	1,070	96,350	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	24,000
Total disbursements	-	357,689	96,350	-	-	-	24,000
Excess (deficiency) of receipts over disbursements	100,000	3,625,729	5,353,650	-	-	-	-
Cash and investments - ending	\$ 100,000	\$ 3,625,729	\$ 5,353,650	\$ 919	\$ 251	\$ 813	\$ 9,044

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PROBATION FEES	DEFERRAL FEES - COURT PO	DEFERRAL FEES - PD PORTI	DEFERRAL FEES - TOWN POR	JUDICIAL SALARIES FEE	MIRACLE FIELD	PARK DEBT SERVICE
Cash and investments - beginning	\$ 18,172	\$ 41,734	\$ 43,347	\$ 7,673	\$ 14,702	\$ 82,445	\$ 523,832
Receipts:							
Taxes	-	-	-	-	-	-	1,695,002
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	93,726
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	2,161	110	110	110	6,842	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,161	110	110	110	6,842	-	1,788,728
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,465	4,710	-	-	-	-
Other services and charges	-	7,433	-	-	-	36,000	2,265
Debt service - principal and interest	-	-	-	-	-	-	299,762
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,000	-	-	-	-	-	3,001,500
Total disbursements	6,000	10,898	4,710	-	-	36,000	3,303,527
Excess (deficiency) of receipts over disbursements	(3,839)	(10,788)	(4,600)	110	6,842	(36,000)	(1,514,799)
Cash and investments - ending	\$ 14,333	\$ 30,946	\$ 38,747	\$ 7,783	\$ 21,544	\$ 46,445	\$ (990,967)

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PARK BENEFACTICENT	PARK IMPACT FEE	TOP Gen Obl Trail Bond	CHRISTMAS PARTY DON	CHAPLAIN	BIKE
Cash and investments - beginning	\$ 116,909	\$ 592,905	\$ 4,823	\$ 5,155	\$ 12,101	\$ 5,411
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,392	407,875	-	750	586	-
Total receipts	1,392	407,875	-	750	586	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,367	56,889	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	195,569	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	4,823	-	-	-
Total disbursements	11,367	252,458	4,823	-	-	-
Excess (deficiency) of receipts over disbursements	(9,975)	155,417	(4,823)	750	586	-
Cash and investments - ending	\$ 106,934	\$ 748,322	\$ -	\$ 5,905	\$ 12,687	\$ 5,411

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LAW ENFORCEMENT- STATE	LAW ENFORCEMENT- HEND	LAW ENFORCEMENT- CTY CT	LAW ENFORCEMENT- DNR	LAW ENFORCEMENT- STILVL	POLICE BENEFCENT
Cash and investments - beginning	\$ 208	\$ 28	\$ 3,568	\$ 80	\$ -	\$ 752
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	340	104	21,325	24	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	4	-
Total receipts	340	104	21,325	24	4	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	296	36	23,005	44	-	124
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	192	-	-	-	-	-
Total disbursements	488	36	23,005	44	-	124
Excess (deficiency) of receipts over disbursements	(148)	68	(1,680)	(20)	4	(124)
Cash and investments - ending	\$ 60	\$ 96	\$ 1,888	\$ 60	\$ 4	\$ 628

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LAW ENFORCEMENT- CLATN	FIRE BENEFCENT	LAW ENFORCEMENT- APT AUT	CHILD RESTRAINT GRANT	RECYCLING GRANT/ APTS	HENDRICKS COUNTY 911 CEN
Cash and investments - beginning	\$ 92	\$ 7,546	\$ 24	\$ -	\$ 5,057	\$ 2,116,182
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,506,115
Charges for services	-	-	-	-	-	3,000,000
Fines and forfeits	40	-	3	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	550	-	1	-	2,109
Total receipts	40	550	3	1	-	5,508,224
Disbursements:						
Personal services	-	-	-	-	-	3,229,229
Supplies	-	2,065	-	-	-	29,752
Other services and charges	-	-	-	-	-	1,583,932
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,478
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,065	-	-	-	4,858,391
Excess (deficiency) of receipts over disbursements	40	(1,515)	3	1	-	649,833
Cash and investments - ending	\$ 132	\$ 6,031	\$ 27	\$ 1	\$ 5,057	\$ 2,766,015

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	D.A.R.E.	CRIMINAL INVESTIGATION	R.A.D. Systems	HCDUI	OPERATION PULLOVER	BULLETPROOF VESTS
Cash and investments - beginning	\$ 9,371	\$ 410	\$ 867	\$ (1,855)	\$ (1,263)	\$ (2,269)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,880	-	-	740	10,939	1,541
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	260	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	5	-	-	-	-
Total receipts	<u>2,880</u>	<u>265</u>	<u>-</u>	<u>740</u>	<u>10,939</u>	<u>1,541</u>
Disbursements:						
Personal services	-	-	-	678	9,650	-
Supplies	2,313	382	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,313</u>	<u>382</u>	<u>-</u>	<u>678</u>	<u>9,650</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>567</u>	<u>(117)</u>	<u>-</u>	<u>62</u>	<u>1,289</u>	<u>1,541</u>
Cash and investments - ending	<u>\$ 9,938</u>	<u>\$ 293</u>	<u>\$ 867</u>	<u>\$ (1,793)</u>	<u>\$ 26</u>	<u>\$ (728)</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LAW ENFORCEMENT TRNG	HEND CTY SUBS ABUSE TASK	I-70 INTERCHANGE TIF	SR-267 CORRIDOR TIF	US-40 TIF DISTRICT	GREENWAYS	EDIT
Cash and investments - beginning	\$ 96,262	\$ 3,446	\$ 1,966,735	\$ 6,054,103	\$ 2,025,453	\$ 4,656	\$ 7,006,738
Receipts:							
Taxes	-	-	1,146,602	916,763	5,289,709	-	-
Licenses and permits	12,040	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,040,488
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	20,348	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,102	-	-	-	1,379,210	-	52,629
Total receipts	37,490	-	1,146,602	916,763	6,668,919	-	4,093,117
Disbursements:							
Personal services	-	3,315	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	64,822	-	85,773	280,555	330,007	-	970,901
Debt service - principal and interest	-	-	-	198,206	355,616	-	-
Capital outlay	-	-	395,045	210,212	328,084	-	171,231
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	798,500	105,750	2,250,728	-	880,000
Total disbursements	64,822	3,315	1,279,318	794,723	3,264,435	-	2,022,132
Excess (deficiency) of receipts over disbursements	(27,332)	(3,315)	(132,716)	122,040	3,404,484	-	2,070,985
Cash and investments - ending	\$ 68,930	\$ 131	\$ 1,834,019	\$ 6,176,143	\$ 5,429,937	\$ 4,656	\$ 9,077,723

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	1% FOOD & BEVERAGE	SIX POINTS TIF	RR/ALL POINTS EDA	METHAMPHETAMINE	LEASE RENTAL BONDS OF 20	CCIF CIGARETTE TAX
Cash and investments - beginning	\$ 1,108,225	\$ 16,268,591	\$ 4,500,087	\$ 536	\$ 264,860	\$ 419,901
Receipts:						
Taxes	1,350,647	7,376,667	5,612,450	-	1,276,129	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	70,537	56,770
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	1,419,569	174,258	-	-	-
Total receipts	<u>1,350,647</u>	<u>8,796,236</u>	<u>5,786,708</u>	<u>-</u>	<u>1,346,666</u>	<u>56,770</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	132,530	1,207,299	144,509	-	500	27,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	80,213	1,677,509	275,348	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	3,688,422	2,028,500	-	1,207,000	-
Total disbursements	<u>212,743</u>	<u>6,573,230</u>	<u>2,448,357</u>	<u>-</u>	<u>1,207,500</u>	<u>27,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,137,904</u>	<u>2,223,006</u>	<u>3,338,351</u>	<u>-</u>	<u>139,166</u>	<u>29,770</u>
Cash and investments - ending	<u>\$ 2,246,129</u>	<u>\$ 18,491,597</u>	<u>\$ 7,838,438</u>	<u>\$ 536</u>	<u>\$ 404,026</u>	<u>\$ 449,671</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CCIF (15 CENT) LEVY	PAYROLL	HEALTH INSURANCE FUND	FLEXIBLE SPENDING ACCOUN	STORMWATER	2007 SEWER WORKS CONST B	STORMWATER AVAILABILITY
Cash and investments - beginning	\$ 3,731,007	\$ 20,109	\$ 1,197,286	\$ 99,663	\$ 4,716,838	\$ 82	\$ 1,439,229
Receipts:							
Taxes	1,065,917	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	61,095	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	2,782,212	-	187,500
Other receipts	10,000	46,630,056	4,682,329	32,944	240,706	-	-
Total receipts	1,137,012	46,630,056	4,682,329	32,944	3,022,918	-	187,500
Disbursements:							
Personal services	-	-	-	-	658,401	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	859,934	-	-	-	96,478	-	7,275
Utility operating expenses	-	-	-	-	997,705	-	-
Other disbursements	-	46,629,731	5,118,292	25,636	830,952	-	-
Total disbursements	859,934	46,629,731	5,118,292	25,636	2,583,536	-	7,275
Excess (deficiency) of receipts over disbursements	277,078	325	(435,963)	7,308	439,382	-	180,225
Cash and investments - ending	\$ 4,008,085	\$ 20,434	\$ 761,323	\$ 106,971	\$ 5,156,220	\$ 82	\$ 1,619,454

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Sewage Works Refunding Bond 2012	Sewage Works Revenue Bonds 2015	Sewage Works Rev Bonds 2015 Construction	Sewage Refunding Revenue Bonds 2017	SW RB 2020A	SW RB 2020A B&I
Cash and investments - beginning	\$ 74,071	\$ -	\$ 2,007,338	\$ 290,115	\$ 14,253,826	\$ 236,466
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,133,748	1,377,912	-	354,288	-	324,252
Total receipts	<u>1,133,748</u>	<u>1,377,912</u>	<u>-</u>	<u>354,288</u>	<u>-</u>	<u>324,252</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	1,115,125	1,377,913	-	294,643	-	386,398
Capital outlay	-	-	1,372,683	-	3,144,382	-
Utility operating expenses	3,330	-	3,550	63,543	396,225	1,850
Other disbursements	-	-	-	-	3,000	-
Total disbursements	<u>1,118,455</u>	<u>1,377,913</u>	<u>1,376,233</u>	<u>358,186</u>	<u>3,543,607</u>	<u>388,248</u>
Excess (deficiency) of receipts over disbursements	<u>15,293</u>	<u>(1)</u>	<u>(1,376,233)</u>	<u>(3,898)</u>	<u>(3,543,607)</u>	<u>(63,996)</u>
Cash and investments - ending	\$ <u>89,364</u>	\$ <u>(1)</u>	\$ <u>631,105</u>	\$ <u>286,217</u>	\$ <u>10,710,219</u>	\$ <u>172,470</u>

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	SW RB 2020B B&I	SEWER OPERATING	SEW WRKS 2009 SERIES B B	SEW WRKS 2009 SERIES B D	SEWER AVAILABILITY	SEWER LINE INSPECTION	Water Works RRB 2013 DSR
Cash and investments - beginning	\$ 133,892	\$ 4,406,507	\$ 214,552	\$ 3,581,539	\$ 2,718,941	\$ 2,067,413	\$ 548,942
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	9,088,646	-	-	623,928	298,092	-
Other receipts	506,700	616,175	174,348	60,717	-	-	-
Total receipts	506,700	9,704,821	174,348	60,717	623,928	298,092	-
Disbursements:							
Personal services	-	1,055,511	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	64,899	-	-	-	-	-
Debt service - principal and interest	597,774	-	174,000	-	-	-	-
Capital outlay	-	263,302	-	-	258,573	198,195	-
Utility operating expenses	1,600	4,035,581	-	-	-	-	-
Other disbursements	-	3,100,606	-	345	-	-	-
Total disbursements	599,374	8,519,899	174,000	345	258,573	198,195	-
Excess (deficiency) of receipts over disbursements	(92,674)	1,184,922	348	60,372	365,355	99,897	-
Cash and investments - ending	\$ 41,218	\$ 5,591,429	\$ 214,900	\$ 3,641,911	\$ 3,084,296	\$ 2,167,310	\$ 548,942

TOWN OF PLAINFIELD  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Water Works RRB 2013	WATER OPERATING	WATERWORKS SRF BOND 2009	WATERWORKS SRF 09 DR	WATER DEPOSITS	WATER AVAILABILITY	Totals
Cash and investments - beginning	\$ 341,704	\$ 8,721,452	\$ 217,929	\$ 212,795	\$ 382,781	\$ 3,392,447	\$ 181,173,111
Receipts:							
Taxes	-	-	-	-	-	-	45,821,114
Licenses and permits	-	-	-	-	-	-	583,017
Intergovernmental receipts	-	-	-	-	-	-	27,225,950
Charges for services	-	-	-	-	-	-	6,879,463
Fines and forfeits	-	-	-	-	-	-	468,886
Utility fees	-	5,699,944	-	-	31,625	739,999	19,451,946
Other receipts	549,600	9,731	190,221	22	-	-	135,894,312
Total receipts	<u>549,600</u>	<u>5,709,675</u>	<u>190,221</u>	<u>22</u>	<u>31,625</u>	<u>739,999</u>	<u>236,324,688</u>
Disbursements:							
Personal services	-	897,872	-	-	-	-	28,606,153
Supplies	-	-	-	-	-	-	1,694,756
Other services and charges	-	53,163	-	-	-	-	18,858,339
Debt service - principal and interest	559,205	-	188,799	-	-	-	23,666,229
Capital outlay	-	210,832	-	-	-	393,092	51,743,322
Utility operating expenses	500	2,061,429	-	-	-	15,632	7,580,945
Other disbursements	-	1,007,600	-	-	17,713	-	76,526,715
Total disbursements	<u>559,705</u>	<u>4,230,896</u>	<u>188,799</u>	<u>-</u>	<u>17,713</u>	<u>408,724</u>	<u>208,676,459</u>
Excess (deficiency) of receipts over disbursements	<u>(10,105)</u>	<u>1,478,779</u>	<u>1,422</u>	<u>22</u>	<u>13,912</u>	<u>331,275</u>	<u>27,648,229</u>
Cash and investments - ending	<u>\$ 331,599</u>	<u>\$ 10,200,231</u>	<u>\$ 219,351</u>	<u>\$ 212,817</u>	<u>\$ 396,693</u>	<u>\$ 3,723,722</u>	<u>\$ 208,821,340</u>

## OTHER INFORMATION

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  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 1,590,792	\$ 868,138
Storm Water	203,181	24,540
Wastewater	369,462	146,514
Water	<u>104,407</u>	<u>41,888</u>
Totals	<u>\$ 2,267,842</u>	<u>\$ 1,081,080</u>

TOWN OF PLAINFIELD  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
PLAINFIELD MUNICIPAL IMPROVEMENT CORPORATION - LEASE RENTAL REVENUE BONDS OF 2016 SERIES B	PUBLIC SAFETY FACILITIES PROJECT	\$ 102,688	3/8/2016	7/1/2031
PLAINFIELD MUNICIPAL IMPROVEMENT CORPORATION - LEASE RENTAL REVEUNE BONDS OF 2016 SERIES A	PUBLIC SAFETY FACILITIES PROJECT	571,181	3/8/2016	7/1/2031
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LEASE RENATL REVEUNE BONDS OF 2015 SERIES A	INFRASTRUCTURE	749,296	6/5/2015	2/1/2040
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LEASE RENTAL REVENUE BONDS OF 2015 SERIES C	INFRASTRUCTURE	791,306	5/27/2021	2/1/2040
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LEASE RENTAL REVEUNE BONDS OF 2015 SERIES D	INFRASTRUCTURE	452,301	9/17/2015	1/15/2036
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LRRRB 2014	HIGH SCHOOL ROAD PROJECT	1,209,000	9/10/2014	1/15/2024
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LEASE RENTAL REVENUE BONDS OF 2016	FIRE STATION 121 PROJECT	1,114,326	11/17/2016	1/15/2028
PLAINFIELD REDEVELOPMENT AUTHORITY - REDEVELOPMENT AUTHORITY LEASE RENTAL REVENUE BONDS OF 2015 SERIES B	INFRASTRUCTURE	719,925	5/26/2015	2/1/2030
PLAINFIELD REDEVELOPMENT AUTHORITY - Lease Rental Revenue Bonds 2020A MADE@Plainfield Project	Lease Rental Revenue Bonds 2020A MADE@Plainfield Project	1,210,000	6/29/2020	1/15/2040
PLAINFIELD REDEVELOPMENT AUTHORITY - Taxable Lease Rental Revenue Bonds of 2021 Series B (RR Corridor)	Taxable Lease Rental Revenue Bonds of 2021 Series B (RR Corridor)	1,115,000	2/11/2021	1/15/2036
PLAINFIELD REDEVELOPMENT AUTHORITY - Lease Rental Revenue Bonds of 2021 Series A (Government Center Project)	Lease Rental Revenue Bonds of 2021 Series A (Government Center Project)	790,000	2/11/2021	1/15/2040
Rev Financial Services	Ambulance Lease 2020	101,068	1/15/2020	1/15/2025
REV Financial Services LLC	Ambulance Lease 2019	103,911	6/5/2019	8/20/2024
Total governmental activities		<u>9,030,002</u>		
Total of annual lease payments		<u>\$ 9,030,002</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	Build Operate Transfer 2018 (Parking Facility)	\$ 6,999,000
General obligation bonds	General Obligation Bonds Series 2021	5,450,000
General obligation bonds	General Obligation Refunding Bonds Series 2021	2,000,000
General obligation bonds	GO Bonds - 2018 - Park and Roadway Projects	6,915,000
General obligation bonds	Redevelopment District Bonds of 2019	6,050,000
Revenue bonds	Redevelopment District bonds of 2015 (SR 267 Project)	2,605,000
Revenue bonds	Redevelopment District Taxable Tax Increment Rev Bonds 2019	4,080,000
Total governmental activities		<u>34,099,000</u>
Wastewater:		
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2017	4,230,000
Revenue bonds	Sewage Works Refunding Revenue Bonds of 2020 B	6,585,000
Revenue bonds	Sewage Works Revenue Bonds 2015	19,475,000
Revenue bonds	Sewage Works Revenue Bonds of 2020 A	14,830,000
Revenue bonds	Sewage Works Revenue Bonds Series 2011A	1,910,000
Revenue bonds	Sewer Infrastructure Sewage Works RRB of 2012	4,965,000
Total Wastewater		<u>51,995,000</u>
Water:		
Revenue bonds	Water Infrastructure Waterworks Revenue Bonds of 2013	1,060,000
Revenue bonds	Water Treatment Facility SRF Revenue Bonds of 2009B	1,282,000
Total Water		<u>2,342,000</u>
Totals		<u>\$ 88,436,000</u>
		<u>\$ 5,257,000</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/>.