

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TOWN OF CHANDLER

WARRICK COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

03/31/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brian Pace	01-01-21 to 12-31-23
President of the Town Council	Tonya Wester	01-01-21 to 12-31-23
Utility Administrator	Misty R. Denk	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Town of Chandler (Town), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, 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, 2022, 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, 2022, 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, 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 Leases and Debt and Schedule of Capital Assets, 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 do 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 statements, 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

March 15, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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

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

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

TOWN OF CHANDLER
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
GENERAL FUND	\$ 330,512	\$ 1,075,898	\$ 886,747	\$ 519,663	\$ 867,423	\$ 679,213	\$ 707,873
MOTOR VEHICLE HIGHWAY	129,463	123,499	70,895	182,067	137,220	132,061	187,226
LOCAL ROAD & STREET	261,461	58,535	29,219	290,777	66,932	144,142	213,567
MVHR	49,898	69,307	9,149	110,056	71,939	93,779	88,216
PARK & RECREATION	107,042	17,469	57,278	67,233	25,946	48,019	45,160
LOCAL LAW ENF CONT ED	6,167	6,502	4,094	8,575	7,706	2,934	13,347
UNSAFE BUILDING	22,052	-	850	21,202	12,398	9,300	24,300
RAINY DAY	21,712	-	-	21,712	-	-	21,712
LOIT	3,722	-	-	3,722	-	-	3,722
OPIOID UNRESTRICTED	-	-	-	-	3,172	-	3,172
OPIOID RESTRICTED	-	-	-	-	13,061	-	13,061
CUM CAP IMP/ CIG TAX	1,391	5,932	5,929	1,394	4,324	-	5,718
CUM CAP DEVELOPMENT	180,076	35,926	42,067	173,935	37,145	65,634	145,446
CVFD CAP	-	87,200	-	87,200	-	-	87,200
POLICE DONATION	13,967	2,750	2,504	14,213	2,515	6,044	10,684
PARK DONATION	11,337	3,001	6,502	7,836	9,959	3,152	14,643
STORMWATER/ OPERATING	34,350	372,099	323,759	82,690	172,133	176,053	78,770
ECONOMIC DEV INCOME TAX	506,996	340,002	309,003	537,995	320,418	342,195	516,218
BASIC HEALTHCARE	22,817	105,722	125,827	2,712	128,243	128,163	2,792
RIVERBOAT	103,716	17,082	-	120,798	20,787	-	141,585
PS LIT	-	-	-	-	278,397	193,241	85,156
RDC/ SINKING FUND	9,612	57,705	54,450	12,867	51,066	53,200	10,733
GO BOND/ PROJECT FUND	305	-	-	305	-	-	305
GO BOND/ SINKING FUND	7,507	44,318	41,853	9,972	40,402	42,198	8,176
PAYROLL/ GARNISHMENT	-	3,622	3,622	-	4,520	4,520	-
PAYROLL/ ALLSTATE	-	10,033	10,033	-	8,895	8,895	-
CRF	-	10,768	10,768	-	-	-	-
CRPIII	-	250,000	250,000	-	-	-	-
ARP	-	374,557	-	374,557	377,392	318,675	433,274
PAYROLL/ FOP LIABILITY	-	-	-	-	527	527	-
PAYROLL/ TEMP CLEARING	5,890	37	4,532	1,395	175,268	175,131	1,532
PAYROLL/ FEDERAL W/H	-	140,180	140,180	-	166,820	166,820	-
PAYROLL/ FICA/ MED W/H	-	252,008	252,008	-	302,829	302,829	-
PAYROLL/ STATE/ COUNTY W/H	5,220	66,502	65,445	6,277	86,692	86,754	6,215
PAYROLL/ HEALTH INS W/H	-	756,095	704,438	51,657	902,923	954,580	-

TOWN OF CHANDLER
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
PAYROLL/ MUTUAL STOCK W/H	-	1,195	1,195	-	280	280	-
PAYROLL/ CHILD SUPPORT W/H	-	9,581	9,581	-	10,966	10,966	-
PAYROLL/ UNION DUES W/H	-	3,973	3,973	-	4,134	4,106	28
PAYROLL/ PERF	-	227,084	227,084	-	261,092	258,374	2,718
PAYROLL/ CANCER INSURANCE	-	6,964	6,964	-	6,703	6,702	1
PAYROLL/ 457b	-	13,181	13,181	-	23,590	23,590	-
GEN/ LNB/ MM/ 19650434	9,557	87	-	9,644	383	-	10,027
MVH/ LNB/ MM/ 19650434	44,398	-	-	44,398	-	-	44,398
LRS/ LNB/ MM/ 219650434	51,000	-	-	51,000	-	-	51,000
CCI/ LNB/ MM/ 219650434	23	-	-	23	-	-	23
CCDF/ LNB/ MM/ 219650434	28,500	-	-	28,500	-	-	28,500
SEWAGE/ CONSUMER DEPOSITS	99,014	31,425	23,347	107,092	28,925	20,320	115,697
SEWAGE/ UTILITY OPERATING	4,137,717	3,213,286	2,396,644	4,954,359	3,245,345	4,483,501	3,716,203
SEWAGE/ UTILITY DEPRECIATION	2,096	-	-	2,096	-	-	2,096
SEWAGE/ UTILITY CONST IN PROGRESS	790,299	381	495,496	295,184	847	-	296,031
SEWAGE/ SYS DEVELOP	177,251	27,991	38,700	166,542	38,000	-	204,542
SEW/ LNB/ MM/ 219739138	2,053	65	-	2,118	286	-	2,404
SEW/ CD/ LNB/ MM/ 219739138	97,646	-	-	97,646	-	-	97,646
SEWAGE/ SRF/ DR	909,617	92	-	909,709	10,072	-	919,781
SEWAGE/ SRF/ B&I	440,938	539,904	533,527	447,315	540,555	534,945	452,925
WAT/ SRF/ DW/ CONSTR	7,079,221	504	6,364,909	714,816	29	714,845	-
WATER/ UTILITY OPERATING	2,318,691	5,186,631	4,573,027	2,932,295	5,381,014	6,014,627	2,298,682
WATER/ UTILITY DEPRECIATION	902	-	-	902	-	-	902
WATER/ UTILITY METER DEPOSIT	127,663	38,415	39,005	127,073	38,150	27,098	138,125
WATER/ SYS DEVELOPMENT	353,458	151,800	42,000	463,258	221,740	2,774	682,224
WAT/ LNB/ MM/ 219572290	4,541	149	-	4,690	659	-	5,349
WAT/ CD/ LNB/ MM/ 219572290	225,000	-	-	225,000	-	-	225,000
WATER/ SRF/ DR	816,860	62,437	-	879,297	72,576	-	951,873
WATER/ SRF/ B&I	346,585	1,029,029	1,028,011	347,603	1,032,087	1,030,717	348,973
Totals	<u>\$ 19,898,243</u>	<u>\$ 14,830,923</u>	<u>\$ 19,207,796</u>	<u>\$ 15,521,370</u>	<u>\$ 15,214,485</u>	<u>\$ 17,270,904</u>	<u>\$ 13,464,951</u>

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

TOWN OF CHANDLER
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the Town.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF CHANDLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Utility fees. Amounts received from charges for current services.

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 CHANDLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF CHANDLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Town authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

TOWN OF CHANDLER
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

REQUIRED SUPPLEMENTARY INFORMATION

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVHR	PARK & RECREATION	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	RAINY DAY	LOIT
Cash and investments - beginning	\$ 330,512	\$ 129,463	\$ 261,461	\$ 49,898	\$ 107,042	\$ 6,167	\$ 22,052	\$ 21,712	\$ 3,722
Receipts:									
Taxes	661,467	-	-	-	6,805	-	-	-	-
Licenses and permits	48,778	500	-	-	-	1,300	-	-	-
Intergovernmental receipts	100,950	122,999	58,535	60,558	938	-	-	-	-
Charges for services	18,000	-	-	-	9,237	420	-	-	-
Fines and forfeits	473	-	-	-	-	4,782	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	246,230	-	-	8,749	489	-	-	-	-
Total receipts	<u>1,075,898</u>	<u>123,499</u>	<u>58,535</u>	<u>69,307</u>	<u>17,469</u>	<u>6,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	608,578	-	-	-	-	-	-	-	-
Supplies	46,637	213	-	-	2,106	-	-	-	-
Other services and charges	150,195	61,933	29,219	9,149	54,617	3,994	850	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	45,000	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	36,337	8,749	-	-	555	100	-	-	-
Total disbursements	<u>886,747</u>	<u>70,895</u>	<u>29,219</u>	<u>9,149</u>	<u>57,278</u>	<u>4,094</u>	<u>850</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>189,151</u>	<u>52,604</u>	<u>29,316</u>	<u>60,158</u>	<u>(39,809)</u>	<u>2,408</u>	<u>(850)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 519,663</u>	<u>\$ 182,067</u>	<u>\$ 290,777</u>	<u>\$ 110,056</u>	<u>\$ 67,233</u>	<u>\$ 8,575</u>	<u>\$ 21,202</u>	<u>\$ 21,712</u>	<u>\$ 3,722</u>

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

	OPIOID UNRESTRICTED	OPIOID RESTRICTED	CUM CAP IMP/ CIG TAX	CUM CAP DEVELOPMENT	CVFD CAP	POLICE DONATION	PARK DONATION	STORMWATER/ OPERATING	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ -	\$ -	\$ 1,391	\$ 180,076	\$ -	\$ 13,967	\$ 11,337	\$ 34,350	\$ 506,996
Receipts:									
Taxes	-	-	-	31,600	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,932	4,326	-	-	-	-	340,002
Charges for services	-	-	-	-	-	-	3,000	152,155	-
Fines and forfeits	-	-	-	-	-	50	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	87,200	2,700	1	219,944	-
Total receipts	-	-	5,932	35,926	87,200	2,750	3,001	372,099	340,002
Disbursements:									
Personal services	-	-	-	-	-	-	-	59,077	70,740
Supplies	-	-	-	-	-	2,504	-	1,032	-
Other services and charges	-	-	-	-	-	-	-	69,567	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	42,067	-	-	6,502	190,869	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	5,929	-	-	-	-	3,214	238,263
Total disbursements	-	-	5,929	42,067	-	2,504	6,502	323,759	309,003
Excess (deficiency) of receipts over (under) disbursements	-	-	3	(6,141)	87,200	246	(3,501)	48,340	30,999
Cash and investments - ending	\$ -	\$ -	\$ 1,394	\$ 173,935	\$ 87,200	\$ 14,213	\$ 7,836	\$ 82,690	\$ 537,995

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

	BASIC HEALTHCARE	RIVERBOAT	PS LIT	RDC/ SINKING FUND	GO BOND/ PROJECT FUND	GO BOND/ SINKING FUND	PAYROLL/ GARNISHMENT	PAYROLL/ ALLSTATE	CRF
Cash and investments - beginning	\$ 22,817	\$ 103,716	\$ -	\$ 9,612	\$ 305	\$ 7,507	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	50,965	-	39,408	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	17,082	-	6,740	-	4,910	-	-	10,768
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	105,722	-	-	-	-	-	3,622	10,033	-
Total receipts	105,722	17,082	-	57,705	-	44,318	3,622	10,033	10,768
Disbursements:									
Personal services	125,827	-	-	-	-	-	-	-	7,616
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	350	-	-	3,152
Debt service - principal and interest	-	-	-	54,450	-	41,503	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,622	10,033	-
Total disbursements	125,827	-	-	54,450	-	41,853	3,622	10,033	10,768
Excess (deficiency) of receipts over (under) disbursements	(20,105)	17,082	-	3,255	-	2,465	-	-	-
Cash and investments - ending	\$ 2,712	\$ 120,798	\$ -	\$ 12,867	\$ 305	\$ 9,972	\$ -	\$ -	\$ -

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

	CRPIII	ARP	PAYROLL/ FOP LIABILITY	PAYROLL/ TEMP CLEARING	PAYROLL/ FEDERAL W/H	PAYROLL/ FICA/ MED W/H	PAYROLL/ STATE/ COUNTY W/H	PAYROLL/ HEALTH INS W/H	PAYROLL/ MUTUAL STOCK W/H	PAYROLL/ CHILD SUPPORT W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,890	\$ -	\$ -	\$ 5,220	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	250,000	374,557	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	37	140,180	252,008	66,502	756,095	1,195	9,581
Total receipts	250,000	374,557	-	37	140,180	252,008	66,502	756,095	1,195	9,581
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	6,250	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	243,750	-	-	4,532	140,180	252,008	65,445	704,438	1,195	9,581
Total disbursements	250,000	-	-	4,532	140,180	252,008	65,445	704,438	1,195	9,581
Excess (deficiency) of receipts over (under) disbursements	-	374,557	-	(4,495)	-	-	1,057	51,657	-	-
Cash and investments - ending	\$ -	\$ 374,557	\$ -	\$ 1,395	\$ -	\$ -	\$ 6,277	\$ 51,657	\$ -	\$ -

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

	PAYROLL/ UNION DUES W/H	PAYROLL/ PERF	PAYROLL/ CANCER INSURANCE	PAYROLL/ 457b	GEN/ LNB/ MM/ 19650434	MVH/ LNB/ MM/ 19650434	LRS/ LNB/ MM/ 219650434	CCI/ LNB/ MM/ 219650434	CCDF/ LNB/ MM/ 219650434	SEWAGE/ CONSUMER DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 9,557	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 99,014
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	31,425
Other receipts	3,973	227,084	6,964	13,181	87	-	-	-	-	-
Total receipts	3,973	227,084	6,964	13,181	87	-	-	-	-	31,425
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,973	227,084	6,964	13,181	-	-	-	-	-	23,347
Total disbursements	3,973	227,084	6,964	13,181	-	-	-	-	-	23,347
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	87	-	-	-	-	8,078
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 9,644	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 107,092

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

	SEWAGE/ UTILITY OPERATING	SEWAGE/ UTILITY DEPRECIATION	SEWAGE/ UTILITY CONST IN PROGRESS	SEWAGE/ SYS DEVELOP	SEW/ LNB/ MM/ 219739138	SEW/ CD/ LNB/ MM/ 219739138	SEWAGE/ SRF/ DR	SEWAGE/ SRF/ B&I	WAT/ SRF/ DW/ CONSTR
Cash and investments - beginning	\$ 4,137,717	\$ 2,096	\$ 790,299	\$ 177,251	\$ 2,053	\$ 97,646	\$ 909,617	\$ 440,938	\$ 7,079,221
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	3,190,086	-	-	27,991	-	-	-	-	-
Other receipts	23,200	-	381	-	65	-	92	539,904	504
Total receipts	3,213,286	-	381	27,991	65	-	92	539,904	504
Disbursements:									
Personal services	962,930	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	51,862	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	533,527	-
Capital outlay	113,801	-	495,496	-	-	-	-	-	6,364,909
Utility operating expenses	712,912	-	-	-	-	-	-	-	-
Other disbursements	555,139	-	-	38,700	-	-	-	-	-
Total disbursements	2,396,644	-	495,496	38,700	-	-	-	533,527	6,364,909
Excess (deficiency) of receipts over (under) disbursements	816,642	-	(495,115)	(10,709)	65	-	92	6,377	(6,364,405)
Cash and investments - ending	\$ 4,954,359	\$ 2,096	\$ 295,184	\$ 166,542	\$ 2,118	\$ 97,646	\$ 909,709	\$ 447,315	\$ 714,816

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

	WATER/ UTILITY OPERATING	WATER/ UTILITY DEPRECIATION	WATER/ UTILITY METER DEPOSIT	WATER/ SYS DEVELOPMENT	WAT/ LNB/ MM/ 219572290	WAT/ CD/ LNB/ MM/ 219572290	WATER/ SRF/ DR	WATER/ SRF/ B&I	Totals
Cash and investments - beginning	\$ 2,318,691	\$ 902	\$ 127,663	\$ 353,458	\$ 4,541	\$ 225,000	\$ 816,860	\$ 346,585	\$ 19,898,243
Receipts:									
Taxes	-	-	-	-	-	-	-	-	790,245
Licenses and permits	-	-	-	-	-	-	-	-	50,578
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,358,297
Charges for services	-	-	-	-	-	-	-	-	182,812
Fines and forfeits	-	-	-	-	-	-	-	-	5,305
Utility fees	5,008,733	-	38,415	151,800	-	-	-	-	8,448,450
Other receipts	177,898	-	-	-	149	-	62,437	1,029,029	3,995,236
Total receipts	5,186,631	-	38,415	151,800	149	-	62,437	1,029,029	14,830,923
Disbursements:									
Personal services	1,078,077	-	-	-	-	-	-	-	2,912,845
Supplies	-	-	-	-	-	-	-	-	52,492
Other services and charges	46,405	-	-	-	-	-	-	-	487,543
Debt service - principal and interest	-	-	-	-	-	-	-	1,028,011	1,657,491
Capital outlay	458,141	-	-	-	-	-	-	-	7,716,785
Utility operating expenses	1,449,027	-	-	-	-	-	-	-	2,161,939
Other disbursements	1,541,377	-	39,005	42,000	-	-	-	-	4,218,701
Total disbursements	4,573,027	-	39,005	42,000	-	-	-	1,028,011	19,207,796
Excess (deficiency) of receipts over (under) disbursements	613,604	-	(590)	109,800	149	-	62,437	1,018	(4,376,873)
Cash and investments - ending	\$ 2,932,295	\$ 902	\$ 127,073	\$ 463,258	\$ 4,690	\$ 225,000	\$ 879,297	\$ 347,603	\$ 15,521,370

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVHR	PARK & RECREATION	LOCAL LAW ENF CONT ED	UNSAFE BUILDING	RAINY DAY	LOIT
Cash and investments - beginning	\$ 519,663	\$ 182,067	\$ 290,777	\$ 110,056	\$ 67,233	\$ 8,575	\$ 21,202	\$ 21,712	\$ 3,722
Receipts:									
Taxes	683,019	-	-	-	7,050	-	-	-	-
Licenses and permits	42,716	300	-	-	-	3,240	-	-	-
Intergovernmental receipts	105,963	136,920	66,932	71,939	941	-	-	-	-
Charges for services	28,150	-	-	-	17,955	50	-	-	-
Fines and forfeits	-	-	-	-	-	4,416	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	7,575	-	-	-	-	-	12,398	-	-
Total receipts	<u>867,423</u>	<u>137,220</u>	<u>66,932</u>	<u>71,939</u>	<u>25,946</u>	<u>7,706</u>	<u>12,398</u>	<u>-</u>	<u>-</u>
Disbursements:									
Personal services	419,800	-	-	-	-	-	-	-	-
Supplies	65,262	8,879	1,115	-	2,129	499	-	-	-
Other services and charges	161,279	123,182	143,027	93,779	45,408	2,435	9,300	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	14,676	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	18,196	-	-	-	482	-	-	-	-
Total disbursements	<u>679,213</u>	<u>132,061</u>	<u>144,142</u>	<u>93,779</u>	<u>48,019</u>	<u>2,934</u>	<u>9,300</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>188,210</u>	<u>5,159</u>	<u>(77,210)</u>	<u>(21,840)</u>	<u>(22,073)</u>	<u>4,772</u>	<u>3,098</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 707,873</u>	<u>\$ 187,226</u>	<u>\$ 213,567</u>	<u>\$ 88,216</u>	<u>\$ 45,160</u>	<u>\$ 13,347</u>	<u>\$ 24,300</u>	<u>\$ 21,712</u>	<u>\$ 3,722</u>

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OPIOID UNRESTRICTED	OPIOID RESTRICTED	CUM CAP IMP/ CIG TAX	CUM CAP DEVELOPMENT	CVFD CAP	POLICE DONATION	PARK DONATION	STORMWATER/ OPERATING	ECONOMIC DEV INCOME TAX
Cash and investments - beginning	\$ -	\$ -	\$ 1,394	\$ 173,935	\$ 87,200	\$ 14,213	\$ 7,836	\$ 82,690	\$ 537,995
Receipts:									
Taxes	-	-	-	32,748	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,324	4,397	-	-	-	-	320,418
Charges for services	-	-	-	-	-	-	-	171,819	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,172	13,061	-	-	-	2,515	9,959	314	-
Total receipts	3,172	13,061	4,324	37,145	-	2,515	9,959	172,133	320,418
Disbursements:									
Personal services	-	-	-	-	-	-	-	67,300	325,893
Supplies	-	-	-	-	-	6,044	3,152	1,346	-
Other services and charges	-	-	-	-	-	-	-	50,237	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	65,634	-	-	-	16,880	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	40,290	16,302
Total disbursements	-	-	-	65,634	-	6,044	3,152	176,053	342,195
Excess (deficiency) of receipts over (under) disbursements	3,172	13,061	4,324	(28,489)	-	(3,529)	6,807	(3,920)	(21,777)
Cash and investments - ending	\$ 3,172	\$ 13,061	\$ 5,718	\$ 145,446	\$ 87,200	\$ 10,684	\$ 14,643	\$ 78,770	\$ 516,218

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	BASIC HEALTHCARE	RIVERBOAT	PS LIT	RDC/ SINKING FUND	GO BOND/ PROJECT FUND	GO BOND/ SINKING FUND	PAYROLL/ GARNISHMENT	PAYROLL/ ALLSTATE	CRF
Cash and investments - beginning	\$ 2,712	\$ 120,798	\$ -	\$ 12,867	\$ 305	\$ 9,972	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	45,295	-	35,832	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	20,787	278,397	5,771	-	4,570	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	128,243	-	-	-	-	-	4,520	8,895	-
Total receipts	128,243	20,787	278,397	51,066	-	40,402	4,520	8,895	-
Disbursements:									
Personal services	128,163	-	68,608	-	-	-	-	-	-
Supplies	-	-	31	-	-	-	-	-	-
Other services and charges	-	-	3,311	-	-	350	-	-	-
Debt service - principal and interest	-	-	-	53,200	-	41,848	-	-	-
Capital outlay	-	-	114,899	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,392	-	-	-	4,520	8,895	-
Total disbursements	128,163	-	193,241	53,200	-	42,198	4,520	8,895	-
Excess (deficiency) of receipts over (under) disbursements	80	20,787	85,156	(2,134)	-	(1,796)	-	-	-
Cash and investments - ending	\$ 2,792	\$ 141,585	\$ 85,156	\$ 10,733	\$ 305	\$ 8,176	\$ -	\$ -	\$ -

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CRPIII	ARP	PAYROLL/ FOP LIABILITY	PAYROLL/ TEMP CLEARING	PAYROLL/ FEDERAL W/H	PAYROLL/ FICA/ MED W/H	PAYROLL/ STATE/ COUNTY W/H	PAYROLL/ HEALTH INS W/H	PAYROLL/ MUTUAL STOCK W/H	PAYROLL/ CHILD SUPPORT W/H
Cash and investments - beginning	\$ -	\$ 374,557	\$ -	\$ 1,395	\$ -	\$ -	\$ 6,277	\$ 51,657	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	377,392	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	527	175,268	166,820	302,829	86,692	902,923	280	10,966
Total receipts	-	377,392	527	175,268	166,820	302,829	86,692	902,923	280	10,966
Disbursements:										
Personal services	-	111,253	-	-	-	-	-	-	-	-
Supplies	-	3,657	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	194,698	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	9,067	527	175,131	166,820	302,829	86,754	954,580	280	10,966
Total disbursements	-	318,675	527	175,131	166,820	302,829	86,754	954,580	280	10,966
Excess (deficiency) of receipts over (under) disbursements	-	58,717	-	137	-	-	(62)	(51,657)	-	-
Cash and investments - ending	\$ -	\$ 433,274	\$ -	\$ 1,532	\$ -	\$ -	\$ 6,215	\$ -	\$ -	\$ -

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL/ UNION DUES W/H	PAYROLL/ PERF	PAYROLL/ CANCER INSURANCE	PAYROLL/ 457b	GEN/ LNB/ MM/ 19650434	MVH/ LNB/ MM/ 19650434	LRS/ LNB/ MM/ 219650434	CCI/ LNB/ MM/ 219650434	CCDF/ LNB/ MM/ 219650434	SEWAGE/ CONSUMER DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 9,644	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 107,092
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	28,925
Other receipts	4,134	261,092	6,703	23,590	383	-	-	-	-	-
Total receipts	4,134	261,092	6,703	23,590	383	-	-	-	-	28,925
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	4,106	258,374	6,702	23,590	-	-	-	-	-	20,320
Total disbursements	4,106	258,374	6,702	23,590	-	-	-	-	-	20,320
Excess (deficiency) of receipts over (under) disbursements	28	2,718	1	-	383	-	-	-	-	8,605
Cash and investments - ending	\$ 28	\$ 2,718	\$ 1	\$ -	\$ 10,027	\$ 44,398	\$ 51,000	\$ 23	\$ 28,500	\$ 115,697

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SEWAGE/ UTILITY OPERATING	SEWAGE/ UTILITY DEPRECIATION	SEWAGE/ UTILITY CONST IN PROGRESS	SEWAGE/ SYS DEVELOP	SEW/ LNB/ MM/ 219739138	SEW/ CD/ LNB/ MM/ 219739138	SEWAGE/ SRF/ DR	SEWAGE/ SRF/ B&I	WAT/ SRF/ DW/ CONSTR
Cash and investments - beginning	\$ 4,954,359	\$ 2,096	\$ 295,184	\$ 166,542	\$ 2,118	\$ 97,646	\$ 909,709	\$ 447,315	\$ 714,816
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	3,228,657	-	-	38,000	-	-	-	-	-
Other receipts	16,688	-	847	-	286	-	10,072	540,555	29
Total receipts	3,245,345	-	847	38,000	286	-	10,072	540,555	29
Disbursements:									
Personal services	1,111,531	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	67,473	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	534,945	-
Capital outlay	1,986,170	-	-	-	-	-	-	-	714,845
Utility operating expenses	776,222	-	-	-	-	-	-	-	-
Other disbursements	542,105	-	-	-	-	-	-	-	-
Total disbursements	4,483,501	-	-	-	-	-	-	534,945	714,845
Excess (deficiency) of receipts over (under) disbursements	(1,238,156)	-	847	38,000	286	-	10,072	5,610	(714,816)
Cash and investments - ending	\$ 3,716,203	\$ 2,096	\$ 296,031	\$ 204,542	\$ 2,404	\$ 97,646	\$ 919,781	\$ 452,925	\$ -

TOWN OF CHANDLER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WATER/ UTILITY OPERATING	WATER/ UTILITY DEPRECIATION	WATER/ UTILITY METER DEPOSIT	WATER/ SYS DEVELOPMENT	WAT/ LNB/ MM/ 219572290	WAT/ CD/ LNB/ MM/ 219572290	WATER/ SRF/ DR	WATER/ SRF/ B&I	Totals
Cash and investments - beginning	\$ 2,932,295	\$ 902	\$ 127,073	\$ 463,258	\$ 4,690	\$ 225,000	\$ 879,297	\$ 347,603	\$ 15,521,370
Receipts:									
Taxes	-	-	-	-	-	-	-	-	803,944
Licenses and permits	-	-	-	-	-	-	-	-	46,256
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,398,751
Charges for services	-	-	-	-	-	-	-	-	217,974
Fines and forfeits	-	-	-	-	-	-	-	-	4,416
Utility fees	5,030,017	-	38,150	186,240	-	-	-	-	8,549,989
Other receipts	350,997	-	-	35,500	659	-	72,576	1,032,087	4,193,155
Total receipts	5,381,014	-	38,150	221,740	659	-	72,576	1,032,087	15,214,485
Disbursements:									
Personal services	1,265,719	-	-	-	-	-	-	-	3,498,267
Supplies	-	-	-	-	-	-	-	-	92,114
Other services and charges	53,968	-	-	-	-	-	-	-	753,749
Debt service - principal and interest	-	-	-	-	-	-	-	1,030,717	1,660,710
Capital outlay	1,757,126	-	-	-	-	-	-	-	4,864,928
Utility operating expenses	1,552,163	-	-	-	-	-	-	-	2,328,385
Other disbursements	1,385,651	-	27,098	2,774	-	-	-	-	4,072,751
Total disbursements	6,014,627	-	27,098	2,774	-	-	-	1,030,717	17,270,904
Excess (deficiency) of receipts over (under) disbursements	(633,613)	-	11,052	218,966	659	-	72,576	1,370	(2,056,419)
Cash and investments - ending	\$ 2,298,682	\$ 902	\$ 138,125	\$ 682,224	\$ 5,349	\$ 225,000	\$ 951,873	\$ 348,973	\$ 13,464,951

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OTHER INFORMATION

TOWN OF CHANDLER
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds Series 2015	\$ 399,000	\$ 40,938
General obligation bonds	REDEVELOPMENT DISTRICT BONDS SERIES 2014	<u>80,000</u>	<u>51,856</u>
Total governmental activities		<u>479,000</u>	<u>92,794</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue and Refunding Revenue Bonds of 2015	3,915,000	411,100
Revenue bonds	Sewage Works Revenue Bonds of 2009	446,000	63,136
Revenue bonds	Sewage Works Revenue Bonds of 2014 Series A	<u>1,415,000</u>	<u>57,856</u>
Total Wastewater		<u>5,776,000</u>	<u>532,092</u>
Water:			
Revenue bonds	Waterworks Refunding Revenue Bond of 2016	2,190,000	563,110
Revenue bonds	Waterworks Revenue Bonds of 2010	2,794,000	113,322
Revenue bonds	Waterworks Revenue Bonds Series 2019	<u>9,179,757</u>	<u>351,692</u>
Total Water		<u>14,163,757</u>	<u>1,028,124</u>
Totals		<u>\$ 20,418,757</u>	<u>\$ 1,653,010</u>

TOWN OF CHANDLER
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 741,442
Infrastructure	182,577
Buildings	1,948,570
Improvements other than buildings	421,350
Machinery, equipment, and vehicles	<u>1,291,759</u>
Total governmental activities	<u>4,585,698</u>
Wastewater:	
Infrastructure	8,630,849
Buildings	1,603,702
Improvements other than buildings	259,560
Machinery, equipment, and vehicles	543,053
Books and other	20,634
Construction in progress	<u>1,632,212</u>
Total Wastewater	<u>12,690,010</u>
Water:	
Land	1,400,164
Infrastructure	5,534,798
Buildings	6,736,333
Improvements other than buildings	590,594
Machinery, equipment, and vehicles	649,334
Construction in progress	<u>6,031,245</u>
Total Water	<u>20,942,468</u>
Total capital assets	<u>\$ 38,218,176</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/>.