

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

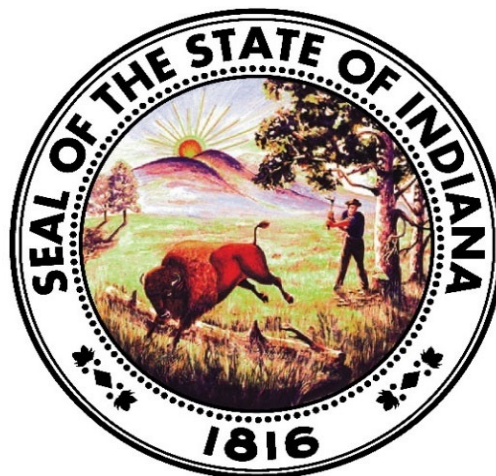
FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF BATTLE GROUND

TIPPECANOE COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**

12/12/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Georgia Jones	01-01-18 to 12-31-23
President of the Town Council	Steven C. Egly	01-01-18 to 12-31-18
	Zach Raderstorf	01-01-19 to 12-31-19
	James Miller	01-01-20 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BATTLE GROUND, TIPPECANOE COUNTY, INDIANA

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

We have audited the accompanying financial statements of the Town of Battle Ground (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2022, and the related notes to the financial statements 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 statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2018 to 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 statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2018 to 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 Statements* 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 statements, the Town prepares its financial statements 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 statements 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)

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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 statements, 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 statements.
- 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 and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, 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 statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. 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 the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, 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

November 29, 2023

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

The financial statements and accompanying notes were approved by management of the Town. The financial statements 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 statements 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.

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

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 280,228	\$ 464,306	\$ 427,404	\$ 317,130	\$ 489,879	\$ 365,041	\$ 441,968
MOTOR VEHICLE MVH 0708	92,677	151,944	136,738	107,883	140,003	114,046	133,840
LOCAL ROAD & STREET 0706	13,162	25,485	25,000	13,647	25,893	30,000	9,540
MVH Restricted 0708	-	-	-	-	33,709	27,483	6,226
ORDINANCE VIOLATION	1,909	90	-	1,999	333	-	2,332
LOCAL LAW ENF CONT ED	5,923	391	-	6,314	506	966	5,854
Interlocal - Unsafe Building	-	145,000	-	145,000	-	145,000	-
RAINY DAY FUND 0061	154,810	66,000	-	220,810	-	-	220,810
ECON DEVELOPMENT LIT	71,759	70,119	27,202	114,676	89,990	-	204,666
FIRE PROTECTION TERRITORY	-	4,190	4,190	-	4,078	4,078	-
CUM CAP DEVELOPMENT 2391	63,720	35,487	-	99,207	36,209	-	135,416
FEDERAL GRANTS	-	-	-	-	27,602	27,602	-
CUM CAP IMP - CIG TAX 2379	8,507	3,150	-	11,657	3,089	1,543	13,203
CASINO/ RIVERBOAT 0005	28,871	8,010	-	36,881	8,032	-	44,913
WALKING TOUR	823	-	-	823	-	-	823
DONATION	131	-	-	131	-	-	131
FEDERAL GRANTS	14	14,733	14,747	-	-	-	-
Local Road and Bridge Grant	28,653	130,511	63,536	95,628	345,819	398,834	42,613
DNU - PAYROLL	31,153	-	-	31,153	-	31,153	-
PAYROLL	407	231,515	230,711	1,211	247,103	247,664	650
WW UTILITY OPERATING	448,974	590,749	518,891	520,832	712,765	547,216	686,381
SEWAGE METER	34,723	4,656	3,440	35,939	5,160	4,270	36,829
SEWAGE UTL DEPRECIATION	21,171	-	-	21,171	-	-	21,171
SEWAGE BOND & INT	101,895	170,184	168,799	103,280	169,921	168,524	104,677
SEWAGE RESERVE	169,236	2,682	-	171,918	3,560	-	175,478
STORM WATER UTILITY	-	78,924	17,235	61,689	90,084	76,001	75,772
Totals	<u>\$ 1,558,746</u>	<u>\$ 2,198,126</u>	<u>\$ 1,637,893</u>	<u>\$ 2,118,979</u>	<u>\$ 2,433,735</u>	<u>\$ 2,189,421</u>	<u>\$ 2,363,293</u>

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

TOWN OF BATTLE GROUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
GENERAL FUND	\$ 441,968	\$ 577,028	\$ 542,352	\$ 476,644	\$ 540,086	\$ 485,096	\$ 531,634
MOTOR VEHICLE MVH 0708	133,840	142,572	72,817	203,595	129,502	75,666	257,431
LOCAL ROAD & STREET 0706	9,540	24,778	16,725	17,593	27,089	10,406	34,276
MVH Restricted 0708	6,226	25,319	26,930	4,615	27,982	-	32,597
ORDINANCE VIOLATION	2,332	723	-	3,055	440	-	3,495
LOCAL LAW ENF CONT ED	5,854	888	500	6,242	376	2,648	3,970
CASINO/RIVERBOAT 0005	44,913	8,053	-	52,966	7,975	-	60,941
RAINY DAY FUND 0061	220,810	128,530	-	349,340	80,000	-	429,340
ECON DEVELOPMENT LIT	204,666	95,387	-	300,053	91,612	-	391,665
FIRE PROTECTION TERRITORY	-	4,607	4,607	-	5,209	5,209	-
CUM CAP DEVELOPMENT 2391	135,416	39,657	-	175,073	38,948	-	214,021
FEDERAL GRANTS	-	-	-	-	39,685	39,685	-
CUM CAP IMP - CIG TAX 2379	13,203	2,933	2,832	13,304	2,762	-	16,066
IFA Cares Act	-	63,687	63,687	-	-	-	-
PUBLIC SAFETY LIT 6005	-	38,222	34,117	4,105	39,881	16,964	27,022
ARPA American Recovery Fund	-	-	-	-	222,950	-	222,950
WALKING TOUR	823	-	-	823	-	-	823
DONATION	131	100	-	231	810	-	1,041
Local Road and Bridge Grant	42,613	385,988	428,588	13	31,219	31,219	13
PAYROLL	650	246,718	244,991	2,377	261,585	263,719	243
WW UTILITY OPERATING	686,381	558,058	519,565	724,874	573,339	560,366	737,847
SEWAGE METER	36,829	3,240	3,220	36,849	3,600	2,750	37,699
SEWAGE UTL DEPRECIATION	21,171	-	-	21,171	-	-	21,171
SEWAGE BOND & INT	104,677	168,902	252,445	21,134	169,807	84,638	106,303
SEWAGE RESERVE	175,478	863	-	176,341	18	-	176,359
STORM WATER UTILITY	75,772	117,168	17,254	175,686	121,230	86,882	210,034
Totals	<u>\$ 2,363,293</u>	<u>\$ 2,633,421</u>	<u>\$ 2,230,630</u>	<u>\$ 2,766,084</u>	<u>\$ 2,416,105</u>	<u>\$ 1,665,248</u>	<u>\$ 3,516,941</u>

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

TOWN OF BATTLE GROUND  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
GENERAL FUND	\$ 531,634	\$ 526,160	\$ 518,527	\$ 539,267
MOTOR VEHICLE MVH 0708	257,431	138,630	150,871	245,190
LOCAL ROAD & STREET 0706	34,276	33,697	3,560	64,413
MVH Restricted 0708	32,597	35,019	-	67,616
ORDINANCE VIOLATION	3,495	564	-	4,059
LOCAL LAW ENF CONT ED	3,970	1,753	2,722	3,001
CASINO/ RIVERBOAT 0005	60,941	10,443	-	71,384
RAINY DAY FUND 0061	429,340	108,852	-	538,192
ECON DEVELOPMENT LIT	391,665	88,105	87,180	392,590
CUM CAP DEVELOPMENT 2391	214,021	39,352	-	253,373
CUM CAP IMP - CIG TAX 2379	16,066	3,362	-	19,428
PAYROLL	243	283,070	283,070	243
PUBLIC SAFETY LIT 6005	27,022	42,626	5,444	64,204
ARPA American Recovery Fund	222,950	224,638	428,498	19,090
WALKING TOUR	823	-	-	823
DONATION	1,041	80	-	1,121
Opioid Settlement - Unrestricted	-	2,195	-	2,195
Opioid Settlement - Restricted	-	5,122	-	5,122
Local Road and Bridge Grant	13	972,011	929,864	42,160
WW UTILITY OPERATING	737,847	666,228	946,728	457,347
SEWAGE METER	37,699	3,519	3,240	37,978
SEWAGE UTL DEPRECIATION	21,171	90,000	64,888	46,283
SEWAGE BOND & INT	106,303	169,398	168,471	107,230
SEWAGE RESERVE	176,359	1,953	-	178,312
STORM WATER UTILITY	210,034	133,311	226,639	116,706
Totals	<u>\$ 3,516,941</u>	<u>\$ 3,580,088</u>	<u>\$ 3,819,702</u>	<u>\$ 3,277,327</u>

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

TOWN OF BATTLE GROUND  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the Town.

**B. Basis of Accounting**

The financial statements are 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 statements. 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 BATTLE GROUND  
NOTES TO FINANCIAL STATEMENTS  
(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.

*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 statements. 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 BATTLE GROUND  
NOTES TO FINANCIAL STATEMENTS  
(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 BATTLE GROUND  
NOTES TO FINANCIAL STATEMENTS  
(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 statements. 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 BATTLE GROUND  
NOTES TO FINANCIAL STATEMENTS  
(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 BATTLE GROUND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE MVH 0708	LOCAL ROAD & STREET 0706	MVH Restricted 0708	ORDINANCE VIOLATION	LOCAL LAW ENF CONT ED	Interlocal - Unsafe Building
Cash and investments - beginning	\$ 280,228	\$ 92,677	\$ 13,162	\$ -	\$ 1,909	\$ 5,923	\$ -
Receipts:							
Taxes	414,602	59,247	-	-	-	-	-
Licenses and permits	11	100	-	-	-	-	-
Intergovernmental receipts	43,287	92,114	24,553	-	-	-	-
Charges for services	358	-	-	-	-	391	-
Fines and forfeits	1,866	-	-	-	90	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	4,182	483	932	-	-	-	145,000
Total receipts	464,306	151,944	25,485	-	90	391	145,000
Disbursements:							
Personal services	126,124	42,010	-	-	-	-	-
Supplies	10,249	40,130	-	-	-	-	-
Other services and charges	215,031	23,393	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	10,000	31,205	25,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	66,000	-	-	-	-	-	-
Total disbursements	427,404	136,738	25,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	36,902	15,206	485	-	90	391	145,000
Cash and investments - ending	\$ 317,130	\$ 107,883	\$ 13,647	\$ -	\$ 1,999	\$ 6,314	\$ 145,000

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

	RAINY DAY FUND 0061	ECON DEVELOPMENT LIT	FIRE PROTECTION TERRITORY	CUM CAP DEVELOPMENT 2391	FEDERAL GRANTS	CUM CAP IMP - CIG TAX 2379	CASINO/ RIVERBOAT 0005
Cash and investments - beginning	\$ 154,810	\$ 71,759	\$ -	\$ 63,720	\$ -	\$ 8,507	\$ 28,871
Receipts:							
Taxes	-	-	-	31,381	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	69,829	-	3,854	-	3,118	7,903
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	66,000	290	4,190	252	-	32	107
Total receipts	66,000	70,119	4,190	35,487	-	3,150	8,010
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	27,202	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,190	-	-	-	-
Total disbursements	-	27,202	4,190	-	-	-	-
Excess (deficiency) of receipts over disbursements	66,000	42,917	-	35,487	-	3,150	8,010
Cash and investments - ending	\$ 220,810	\$ 114,676	\$ -	\$ 99,207	\$ -	\$ 11,657	\$ 36,881

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

	WALKING TOUR	DONATION	FEDERAL GRANTS	Local Road and Bridge Grant	DNU - PAYROLL	PAYROLL	WW UTILITY OPERATING
Cash and investments - beginning	\$ 823	\$ 131	\$ 14	\$ 28,653	\$ 31,153	\$ 407	\$ 448,974
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,733	130,511	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	572,201
Penalties	-	-	-	-	-	-	10,816
Other receipts	-	-	-	-	-	231,515	7,732
Total receipts	-	-	14,733	130,511	-	231,515	590,749
Disbursements:							
Personal services	-	-	-	-	-	-	68,742
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	7,849
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	14,747	63,536	-	-	56,925
Utility operating expenses	-	-	-	-	-	-	216,022
Other disbursements	-	-	-	-	-	230,711	169,353
Total disbursements	-	-	14,747	63,536	-	230,711	518,891
Excess (deficiency) of receipts over disbursements	-	-	(14)	66,975	-	804	71,858
Cash and investments - ending	\$ 823	\$ 131	\$ -	\$ 95,628	\$ 31,153	\$ 1,211	\$ 520,832

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

	SEWAGE METER	SEWAGE UTL DEPRECIATION	SEWAGE BOND & INT	SEWAGE RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 34,723	\$ 21,171	\$ 101,895	\$ 169,236	\$ -	\$ 1,558,746
Receipts:						
Taxes	-	-	-	-	-	505,230
Licenses and permits	-	-	-	-	-	111
Intergovernmental receipts	-	-	-	-	-	389,902
Charges for services	-	-	-	-	-	749
Fines and forfeits	-	-	-	-	-	1,956
Utility fees	4,656	-	-	-	77,522	654,379
Penalties	-	-	-	-	1,289	12,105
Other receipts	-	-	170,184	2,682	113	633,694
Total receipts	<u>4,656</u>	<u>-</u>	<u>170,184</u>	<u>2,682</u>	<u>78,924</u>	<u>2,198,126</u>
Disbursements:						
Personal services	-	-	-	-	2,000	238,876
Supplies	-	-	-	-	-	50,379
Other services and charges	-	-	-	-	-	273,475
Debt service - principal and interest	-	-	168,799	-	-	168,799
Capital outlay	-	-	-	-	-	201,413
Utility operating expenses	-	-	-	-	15,235	231,257
Other disbursements	3,440	-	-	-	-	473,694
Total disbursements	<u>3,440</u>	<u>-</u>	<u>168,799</u>	<u>-</u>	<u>17,235</u>	<u>1,637,893</u>
Excess (deficiency) of receipts over disbursements	<u>1,216</u>	<u>-</u>	<u>1,385</u>	<u>2,682</u>	<u>61,689</u>	<u>560,233</u>
Cash and investments - ending	<u>\$ 35,939</u>	<u>\$ 21,171</u>	<u>\$ 103,280</u>	<u>\$ 171,918</u>	<u>\$ 61,689</u>	<u>\$ 2,118,979</u>

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

	GENERAL FUND	MOTOR VEHICLE MVH 0708	LOCAL ROAD & STREET 0706	MVH Restricted 0708	ORDINANCE VIOLATION	LOCAL LAW ENF CONT ED	Interlocal - Unsafe Building
Cash and investments - beginning	\$ 317,130	\$ 107,883	\$ 13,647	\$ -	\$ 1,999	\$ 6,314	\$ 145,000
Receipts:							
Taxes	413,555	78,696	-	-	-	-	-
Licenses and permits	21	400	-	-	-	-	-
Intergovernmental receipts	40,262	60,513	25,021	28,709	-	-	-
Charges for services	357	-	-	-	-	506	-
Fines and forfeits	894	-	-	-	333	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	34,790	394	872	5,000	-	-	-
Total receipts	489,879	140,003	25,893	33,709	333	506	-
Disbursements:							
Personal services	141,035	44,115	-	-	-	966	-
Supplies	9,519	36,462	-	-	-	-	-
Other services and charges	210,148	20,819	-	-	-	-	145,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	4,339	7,650	30,000	27,483	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,000	-	-	-	-	-
Total disbursements	365,041	114,046	30,000	27,483	-	966	145,000
Excess (deficiency) of receipts over disbursements	124,838	25,957	(4,107)	6,226	333	(460)	(145,000)
Cash and investments - ending	\$ 441,968	\$ 133,840	\$ 9,540	\$ 6,226	\$ 2,332	\$ 5,854	\$ -

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

	RAINY DAY FUND 0061	ECON DEVELOPMENT LIT	FIRE PROTECTION TERRITORY	CUM CAP DEVELOPMENT 2391	FEDERAL GRANTS	CUM CAP IMP - CIG TAX 2379	CASINO/ RIVERBOAT 0005
Cash and investments - beginning	\$ 220,810	\$ 114,676	\$ -	\$ 99,207	\$ -	\$ 11,657	\$ 36,881
Receipts:							
Taxes	-	-	-	32,095	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	89,453	-	3,749	27,602	3,048	7,903
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	537	4,078	365	-	41	129
Total receipts	-	89,990	4,078	36,209	27,602	3,089	8,032
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,543	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,078	-	27,602	-	-
Total disbursements	-	-	4,078	-	27,602	1,543	-
Excess (deficiency) of receipts over disbursements	-	89,990	-	36,209	-	1,546	8,032
Cash and investments - ending	\$ 220,810	\$ 204,666	\$ -	\$ 135,416	\$ -	\$ 13,203	\$ 44,913

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

	WALKING TOUR	DONATION	FEDERAL GRANTS	Local Road and Bridge Grant	DNU - PAYROLL	PAYROLL	WW UTILITY OPERATING
Cash and investments - beginning	\$ 823	\$ 131	\$ -	\$ 95,628	\$ 31,153	\$ 1,211	\$ 520,832
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	345,819	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	568,247
Penalties	-	-	-	-	-	-	12,072
Other receipts	-	-	-	-	-	247,103	132,446
Total receipts	-	-	-	345,819	-	247,103	712,765
Disbursements:							
Personal services	-	-	-	-	-	-	68,905
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,129
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	398,834	-	-	133,972
Utility operating expenses	-	-	-	-	-	-	165,164
Other disbursements	-	-	-	-	31,153	247,664	169,046
Total disbursements	-	-	-	398,834	31,153	247,664	547,216
Excess (deficiency) of receipts over disbursements	-	-	-	(53,015)	(31,153)	(561)	165,549
Cash and investments - ending	\$ 823	\$ 131	\$ -	\$ 42,613	\$ -	\$ 650	\$ 686,381

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

	SEWAGE METER	SEWAGE UTL DEPRECIATION	SEWAGE BOND & INT	SEWAGE RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 35,939	\$ 21,171	\$ 103,280	\$ 171,918	\$ 61,689	\$ 2,118,979
Receipts:						
Taxes	-	-	-	-	-	524,346
Licenses and permits	-	-	-	-	-	421
Intergovernmental receipts	-	-	-	-	-	632,079
Charges for services	-	-	-	-	-	863
Fines and forfeits	-	-	-	-	-	1,227
Utility fees	-	-	-	-	88,809	657,056
Penalties	-	-	-	-	1,005	13,077
Other receipts	5,160	-	169,921	3,560	270	604,666
Total receipts	5,160	-	169,921	3,560	90,084	2,433,735
Disbursements:						
Personal services	-	-	-	-	2,000	257,021
Supplies	-	-	-	-	-	45,981
Other services and charges	-	-	-	-	-	387,639
Debt service - principal and interest	-	-	168,524	-	-	168,524
Capital outlay	-	-	-	-	-	602,278
Utility operating expenses	-	-	-	-	73,789	238,953
Other disbursements	4,270	-	-	-	212	489,025
Total disbursements	4,270	-	168,524	-	76,001	2,189,421
Excess (deficiency) of receipts over disbursements	890	-	1,397	3,560	14,083	244,314
Cash and investments - ending	\$ 36,829	\$ 21,171	\$ 104,677	\$ 175,478	\$ 75,772	\$ 2,363,293

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

	GENERAL FUND	MOTOR VEHICLE MVH 0708	LOCAL ROAD & STREET 0706	MVH Restricted 0708	ORDINANCE VIOLATION	LOCAL LAW ENF CONT ED	CASINO/RIVERBOAT 0005
Cash and investments - beginning	\$ 441,968	\$ 133,840	\$ 9,540	\$ 6,226	\$ 2,332	\$ 5,854	\$ 44,913
Receipts:							
Taxes	455,677	82,815	-	-	-	-	-
Licenses and permits	-	50	-	-	-	-	-
Intergovernmental receipts	46,909	59,196	24,288	25,319	-	-	7,903
Charges for services	279	-	-	-	-	888	-
Fines and forfeits	1,287	-	-	-	723	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	72,876	511	490	-	-	-	150
Total receipts	577,028	142,572	24,778	25,319	723	888	8,053
Disbursements:							
Personal services	164,697	31,844	-	-	-	500	-
Supplies	8,449	5,903	-	-	-	-	-
Other services and charges	197,195	35,070	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	43,481	-	16,725	26,930	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	128,530	-	-	-	-	-	-
Total disbursements	542,352	72,817	16,725	26,930	-	500	-
Excess (deficiency) of receipts over disbursements	34,676	69,755	8,053	(1,611)	723	388	8,053
Cash and investments - ending	\$ 476,644	\$ 203,595	\$ 17,593	\$ 4,615	\$ 3,055	\$ 6,242	\$ 52,966

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

	RAINY DAY FUND 0061	ECON DEVELOPMENT LIT	FIRE PROTECTION TERRITORY	CUM CAP DEVELOPMENT 2391	FEDERAL GRANTS	CUM CAP IMP - CIG TAX 2379	IFA Cares Act
Cash and investments - beginning	\$ 220,810	\$ 204,666	\$ -	\$ 135,416	\$ -	\$ 13,203	\$ -
Receipts:							
Taxes	-	-	-	34,910	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	94,574	-	4,276	-	2,892	63,687
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	128,530	813	4,607	471	-	41	-
Total receipts	<u>128,530</u>	<u>95,387</u>	<u>4,607</u>	<u>39,657</u>	<u>-</u>	<u>2,933</u>	<u>63,687</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,832	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	4,607	-	-	-	63,687
Total disbursements	<u>-</u>	<u>-</u>	<u>4,607</u>	<u>-</u>	<u>-</u>	<u>2,832</u>	<u>63,687</u>
Excess (deficiency) of receipts over disbursements	<u>128,530</u>	<u>95,387</u>	<u>-</u>	<u>39,657</u>	<u>-</u>	<u>101</u>	<u>-</u>
Cash and investments - ending	<u>\$ 349,340</u>	<u>\$ 300,053</u>	<u>\$ -</u>	<u>\$ 175,073</u>	<u>\$ -</u>	<u>\$ 13,304</u>	<u>\$ -</u>

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

	PUBLIC SAFETY LIT 6005	ARPA American Recovery Fund	WALKING TOUR	DONATION	Local Road and Bridge Grant	PAYROLL	WW UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 823	\$ 131	\$ 42,613	\$ 650	\$ 686,381
Receipts:							
Taxes	38,222	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	385,988	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	554,100
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	100	-	246,718	3,958
Total receipts	<u>38,222</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>385,988</u>	<u>246,718</u>	<u>558,058</u>
Disbursements:							
Personal services	-	-	-	-	-	-	65,823
Supplies	-	-	-	-	-	-	-
Other services and charges	5,448	-	-	-	-	-	10,673
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	28,669	-	-	-	428,588	-	1,829
Utility operating expenses	-	-	-	-	-	-	272,285
Other disbursements	-	-	-	-	-	244,991	168,955
Total disbursements	<u>34,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,588</u>	<u>244,991</u>	<u>519,565</u>
Excess (deficiency) of receipts over disbursements	<u>4,105</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>(42,600)</u>	<u>1,727</u>	<u>38,493</u>
Cash and investments - ending	<u>\$ 4,105</u>	<u>\$ -</u>	<u>\$ 823</u>	<u>\$ 231</u>	<u>\$ 13</u>	<u>\$ 2,377</u>	<u>\$ 724,874</u>

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

	SEWAGE METER	SEWAGE UTL DEPRECIATION	SEWAGE BOND & INT	SEWAGE RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 36,829	\$ 21,171	\$ 104,677	\$ 175,478	\$ 75,772	\$ 2,363,293
Receipts:						
Taxes	-	-	-	-	-	611,624
Licenses and permits	-	-	-	-	-	50
Intergovernmental receipts	-	-	-	-	-	715,032
Charges for services	-	-	-	-	-	1,167
Fines and forfeits	-	-	-	-	-	2,010
Utility fees	-	-	-	-	114,660	668,760
Penalties	-	-	-	-	2,116	2,116
Other receipts	3,240	-	168,902	863	392	632,662
Total receipts	3,240	-	168,902	863	117,168	2,633,421
Disbursements:						
Personal services	-	-	-	-	2,000	264,864
Supplies	-	-	-	-	-	14,352
Other services and charges	-	-	-	-	-	248,386
Debt service - principal and interest	-	-	252,445	-	-	252,445
Capital outlay	-	-	-	-	-	549,054
Utility operating expenses	-	-	-	-	15,182	287,467
Other disbursements	3,220	-	-	-	72	614,062
Total disbursements	3,220	-	252,445	-	17,254	2,230,630
Excess (deficiency) of receipts over disbursements	20	-	(83,543)	863	99,914	402,791
Cash and investments - ending	\$ 36,849	\$ 21,171	\$ 21,134	\$ 176,341	\$ 175,686	\$ 2,766,084

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

	GENERAL FUND	MOTOR VEHICLE MVH 0708	LOCAL ROAD & STREET 0706	MVH Restricted 0708	ORDINANCE VIOLATION	LOCAL LAW ENF CONT ED	CASINO/RIVERBOAT 0005
Cash and investments - beginning	\$ 476,644	\$ 203,595	\$ 17,593	\$ 4,615	\$ 3,055	\$ 6,242	\$ 52,966
Receipts:							
Taxes	351,482	68,116	-	-	-	-	-
Intergovernmental receipts	164,595	61,036	27,032	27,982	-	-	7,893
Charges for services	288	-	-	-	-	376	-
Fines and forfeits	7,859	-	-	-	440	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	15,862	350	57	-	-	-	82
Total receipts	540,086	129,502	27,089	27,982	440	376	7,975
Disbursements:							
Personal services	186,143	31,300	-	-	-	2,648	-
Supplies	10,739	15,727	-	-	-	-	-
Other services and charges	191,944	22,022	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	16,270	6,617	10,406	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	80,000	-	-	-	-	-	-
Total disbursements	485,096	75,666	10,406	-	-	2,648	-
Excess (deficiency) of receipts over disbursements	54,990	53,836	16,683	27,982	440	(2,272)	7,975
Cash and investments - ending	\$ 531,634	\$ 257,431	\$ 34,276	\$ 32,597	\$ 3,495	\$ 3,970	\$ 60,941

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

	RAINY DAY FUND 0061	ECON DEVELOPMENT LIT	FIRE PROTECTION TERRITORY	CUM CAP DEVELOPMENT 2391	FEDERAL GRANTS	CUM CAP IMP - CIG TAX 2379	IFA Cares Act
Cash and investments - beginning	\$ 349,340	\$ 300,053	\$ -	\$ 175,073	\$ -	\$ 13,304	\$ -
Receipts:							
Taxes	-	-	-	34,299	-	-	-
Intergovernmental receipts	-	91,096	-	4,371	39,685	2,741	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	80,000	516	5,209	278	-	21	-
Total receipts	80,000	91,612	5,209	38,948	39,685	2,762	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	39,685	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5,209	-	-	-	-
Total disbursements	-	-	5,209	-	39,685	-	-
Excess (deficiency) of receipts over disbursements	80,000	91,612	-	38,948	-	2,762	-
Cash and investments - ending	\$ 429,340	\$ 391,665	\$ -	\$ 214,021	\$ -	\$ 16,066	\$ -

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

	PUBLIC SAFETY LIT 6005	ARPA American Recovery Fund	WALKING TOUR	DONATION	Local Road and Bridge Grant	PAYROLL	WW UTILITY OPERATING
Cash and investments - beginning	\$ 4,105	\$ -	\$ 823	\$ 231	\$ 13	\$ 2,377	\$ 724,874
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	39,881	222,950	-	-	31,219	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	572,548
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	810	-	261,585	791
Total receipts	<u>39,881</u>	<u>222,950</u>	<u>-</u>	<u>810</u>	<u>31,219</u>	<u>261,585</u>	<u>573,339</u>
Disbursements:							
Personal services	-	-	-	-	-	-	59,074
Supplies	-	-	-	-	-	-	-
Other services and charges	11,140	-	-	-	-	-	11,274
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,824	-	-	-	31,219	-	-
Utility operating expenses	-	-	-	-	-	-	320,022
Other disbursements	-	-	-	-	-	263,719	169,996
Total disbursements	<u>16,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,219</u>	<u>263,719</u>	<u>560,366</u>
Excess (deficiency) of receipts over disbursements	<u>22,917</u>	<u>222,950</u>	<u>-</u>	<u>810</u>	<u>-</u>	<u>(2,134)</u>	<u>12,973</u>
Cash and investments - ending	<u>\$ 27,022</u>	<u>\$ 222,950</u>	<u>\$ 823</u>	<u>\$ 1,041</u>	<u>\$ 13</u>	<u>\$ 243</u>	<u>\$ 737,847</u>

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

	SEWAGE METER	SEWAGE UTL DEPRECIATION	SEWAGE BOND & INT	SEWAGE RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 36,849	\$ 21,171	\$ 21,134	\$ 176,341	\$ 175,686	\$ 2,766,084
Receipts:						
Taxes	-	-	-	-	-	453,897
Intergovernmental receipts	-	-	-	-	-	720,481
Charges for services	-	-	-	-	-	664
Fines and forfeits	-	-	-	-	-	8,299
Utility fees	-	-	-	-	118,169	690,717
Penalties	-	-	-	-	1,930	1,930
Other receipts	3,600	-	169,807	18	1,131	540,117
Total receipts	3,600	-	169,807	18	121,230	2,416,105
Disbursements:						
Personal services	-	-	-	-	1,999	281,164
Supplies	-	-	-	-	-	26,466
Other services and charges	-	-	-	-	-	276,065
Debt service - principal and interest	-	-	84,638	-	-	84,638
Capital outlay	-	-	-	-	-	70,336
Utility operating expenses	-	-	-	-	84,852	404,874
Other disbursements	2,750	-	-	-	31	521,705
Total disbursements	2,750	-	84,638	-	86,882	1,665,248
Excess (deficiency) of receipts over disbursements	850	-	85,169	18	34,348	750,857
Cash and investments - ending	\$ 37,699	\$ 21,171	\$ 106,303	\$ 176,359	\$ 210,034	\$ 3,516,941

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

	GENERAL FUND	MOTOR VEHICLE MVH 0708	LOCAL ROAD & STREET 0706	MVH Restricted 0708	ORDINANCE VIOLATION	LOCAL LAW ENF CONT ED	CASINO/ RIVERBOAT 0005
Cash and investments - beginning	\$ 531,634	\$ 257,431	\$ 34,276	\$ 32,597	\$ 3,495	\$ 3,970	\$ 60,941
Receipts:							
Taxes	366,249	69,239	-	-	-	-	-
Intergovernmental receipts	156,302	68,880	31,149	35,019	-	-	10,345
Charges for services	183	-	-	-	-	1,753	-
Fines and forfeits	1,148	-	-	-	564	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,278	511	2,548	-	-	-	98
Total receipts	526,160	138,630	33,697	35,019	564	1,753	10,443
Disbursements:							
Personal services	194,396	38,714	-	-	-	2,722	-
Supplies	7,994	16,629	-	-	-	-	-
Other services and charges	204,363	11,839	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	2,922	83,689	3,560	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	108,852	-	-	-	-	-	-
Total disbursements	518,527	150,871	3,560	-	-	2,722	-
Excess (deficiency) of receipts over disbursements	7,633	(12,241)	30,137	35,019	564	(969)	10,443
Cash and investments - ending	\$ 539,267	\$ 245,190	\$ 64,413	\$ 67,616	\$ 4,059	\$ 3,001	\$ 71,384

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

	RAINY DAY FUND 0061	ECON DEVELOPMENT LIT	CUM CAP DEVELOPMENT 2391	CUM CAP IMP - CIG TAX 2379	PAYROLL	PUBLIC SAFETY LIT 6005	ARPA American Recovery Fund
Cash and investments - beginning	\$ 429,340	\$ 391,665	\$ 214,021	\$ 16,066	\$ 243	\$ 27,022	\$ 222,950
Receipts:							
Taxes	-	-	35,111	-	-	-	-
Intergovernmental receipts	-	87,509	3,894	3,336	-	39,677	224,638
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	108,852	596	347	26	283,070	2,949	-
Total receipts	<u>108,852</u>	<u>88,105</u>	<u>39,352</u>	<u>3,362</u>	<u>283,070</u>	<u>42,626</u>	<u>224,638</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,444	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	87,180	-	-	-	-	428,498
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	283,070	-	-
Total disbursements	<u>-</u>	<u>87,180</u>	<u>-</u>	<u>-</u>	<u>283,070</u>	<u>5,444</u>	<u>428,498</u>
Excess (deficiency) of receipts over disbursements	<u>108,852</u>	<u>925</u>	<u>39,352</u>	<u>3,362</u>	<u>-</u>	<u>37,182</u>	<u>(203,860)</u>
Cash and investments - ending	<u>\$ 538,192</u>	<u>\$ 392,590</u>	<u>\$ 253,373</u>	<u>\$ 19,428</u>	<u>\$ 243</u>	<u>\$ 64,204</u>	<u>\$ 19,090</u>

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

	WALKING TOUR	DONATION	Opioid Settlement Unrestricted	Opioid Settlement Restricted	Local Road and Bridge Grant	WW UTILITY OPERATING
Cash and investments - beginning	\$ 823	\$ 1,041	\$ -	\$ -	\$ 13	\$ 737,847
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	972,011	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	643,664
Penalties	-	-	-	-	-	-
Other receipts	-	80	2,195	5,122	-	22,564
Total receipts	-	80	2,195	5,122	972,011	666,228
Disbursements:						
Personal services	-	-	-	-	-	64,732
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	16,254
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	929,864	338,101
Utility operating expenses	-	-	-	-	-	267,722
Other disbursements	-	-	-	-	-	259,919
Total disbursements	-	-	-	-	929,864	946,728
Excess (deficiency) of receipts over disbursements	-	80	2,195	5,122	42,147	(280,500)
Cash and investments - ending	\$ 823	\$ 1,121	\$ 2,195	\$ 5,122	\$ 42,160	\$ 457,347

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

	SEWAGE METER	SEWAGE UTL DEPRECIATION	SEWAGE BOND & INT	SEWAGE RESERVE	STORM WATER UTILITY	Totals
Cash and investments - beginning	\$ 37,699	\$ 21,171	\$ 106,303	\$ 176,359	\$ 210,034	\$ 3,516,941
Receipts:						
Taxes	-	-	-	-	-	470,599
Intergovernmental receipts	-	-	-	-	-	1,632,760
Charges for services	-	-	-	-	-	1,936
Fines and forfeits	-	-	-	-	-	1,712
Utility fees	-	-	-	-	129,722	773,386
Penalties	-	-	-	-	3,143	3,143
Other receipts	3,519	90,000	169,398	1,953	446	696,552
Total receipts	3,519	90,000	169,398	1,953	133,311	3,580,088
Disbursements:						
Personal services	-	-	-	-	2,425	302,989
Supplies	-	-	-	-	-	24,623
Other services and charges	-	-	-	-	-	237,900
Debt service - principal and interest	-	-	168,471	-	-	168,471
Capital outlay	-	64,888	-	-	200,557	2,139,259
Utility operating expenses	-	-	-	-	22,520	290,242
Other disbursements	3,240	-	-	-	1,137	656,218
Total disbursements	3,240	64,888	168,471	-	226,639	3,819,702
Excess (deficiency) of receipts over disbursements	279	25,112	927	1,953	(93,328)	(239,614)
Cash and investments - ending	\$ 37,978	\$ 46,283	\$ 107,230	\$ 178,312	\$ 116,706	\$ 3,277,327

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OTHER INFORMATION

TOWN OF BATTLE GROUND  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2022

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 9,316	\$ -
Wastewater	31,208	58,765
Storm Water	-	16,682
	\$ 40,524	\$ 75,447
Totals	\$ 40,524	\$ 75,447

TOWN OF BATTLE GROUND  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wastewater: Huntington Bank	Lift Station Replacement add sewage main	\$ 150,663	7/26/2022	1/15/2043
Total of annual lease payments		<u>\$ 150,663</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Wastewater: Revenue bonds	SRF Loan for Sewage Plant Upgrade	\$ 1,675,000	\$ 139,000
Total Wastewater		<u>1,675,000</u>	<u>139,000</u>
Totals		<u>\$ 1,675,000</u>	<u>\$ 139,000</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/>.