

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

COMPLIANCE ENGAGEMENT REPORT

OF

BATTLE GROUND CONSERVANCY DISTRICT

TIPPECANOE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
06/05/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Clerk	Georgia Jones	01-01-19 to 12-31-24
President of the District Board	Carol Watson	01-01-19 to 12-31-19
	Andrea Agree	01-01-20 to 12-31-20
	Philip Baer	01-01-21 to 12-31-21
	Rick Oliver	01-01-22 to 12-31-22
	Carol Watson	01-01-23 to 12-31-23
	David Bisher	01-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE BATTLE GROUND CONSERVANCY
DISTRICT, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Battle Ground Conservancy District (District), for the period of January 1, 2019 to December 31, 2022. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Georgia Jones, Financial Clerk, on June 3, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 2, 2024

BATTLE GROUND CONSERVANCY DISTRICT
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

BATTLE GROUND CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
PAYROLL Due from Town	\$ 4,061	\$ -	\$ 4,061	\$ -	\$ 7,740	\$ 7,740	\$ -
PAYROLL CONSERVANCY	525	120,157	120,098	584	133,524	131,919	2,189
WATER UTILITY OPERATING	349,658	524,338	390,025	483,971	640,359	526,340	597,990
WATER UTL METER DEPOSIT	14,079	1,740	1,570	14,249	1,120	1,880	13,489
WATER UTL CUM MAINTENANCE	42,500	300	-	42,800	28,293	-	71,093
Totals	<u>\$ 410,823</u>	<u>\$ 646,535</u>	<u>\$ 515,754</u>	<u>\$ 541,604</u>	<u>\$ 811,036</u>	<u>\$ 667,879</u>	<u>\$ 684,761</u>

BATTLE GROUND CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
PAYROLL Due from Town	\$ -	\$ 373	\$ 373	\$ -	\$ -	\$ -	\$ -
PAYROLL CONSERVANCY	2,189	118,990	120,594	585	129,459	129,459	585
WATER UTILITY OPERATING	597,991	624,434	618,580	603,845	642,496	614,164	632,177
WATER UTL METER DEPOSIT	13,489	1,189	990	13,688	1,240	1,200	13,728
Utility Payable Escrow	-	222,551	222,490	61	755,848	755,750	159
Unapplied Cash Escrow	-	195,371	191,304	4,067	4,582	5,636	3,013
WATER UTL CUM MAINTENANCE	71,093	50,000	-	121,093	50,000	-	171,093
Totals	<u>\$ 684,762</u>	<u>\$ 1,212,908</u>	<u>\$ 1,154,331</u>	<u>\$ 743,339</u>	<u>\$ 1,583,625</u>	<u>\$ 1,506,209</u>	<u>\$ 820,755</u>