

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF BATESVILLE

RIPLEY COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
08/12/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Paul J. Gates	01-01-16 to 12-31-19
Mayor	Michael A. Bettice	01-01-16 to 12-31-19
President of the Board of Public Works	Michael A. Bettice	01-01-17 to 12-31-19
President Pro Tempore of the Common Council	Kevin Chaffee	01-01-17 to 12-31-19
Gas and Water Utility Comptroller	Douglas L. Browne	01-01-17 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BATESVILLE, RIPLEY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Batesville (City), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

June 26, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the City. The financial statement and notes are presented as intended by the City.

CITY OF BATESVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
GENERAL FUND	\$ 575,213	\$ 3,374,579	\$ 3,165,405	\$ 784,387	\$ 3,511,648	\$ 3,511,659	\$ 784,376
MVH	173,643	922,209	831,577	264,275	1,007,427	968,896	302,806
LRS	53,181	37,052	79,593	10,640	50,728	-	61,368
CUM THOROUGHFARE	354	-	354	-	-	-	-
EMS FUND	194,023	330,763	332,810	191,976	316,731	364,147	144,560
ECONOMIC DEV. - MISC. INC	79,435	-	-	79,435	-	-	79,435
OPERATION PULL-OVER	3,579	20,854	21,009	3,424	18,038	16,991	4,471
LLECE	20,671	10,164	19,075	11,760	5,678	6,899	10,539
CLERK'S RECORD PERP FUND	25,664	1,759	-	27,423	2,485	-	29,908
CITY-DEFERRED PROGRAM	942	-	-	942	-	-	942
BELTERRA FUNDS	68,501	64,236	58,951	73,786	66,801	73,123	67,464
PARK AND RECREATION	214	462,449	321,238	141,425	443,178	348,577	236,026
POLICE ED - USER FEES	18,085	360	3,810	14,635	412	4,470	10,577
RAINY DAY FUND	633,287	275,000	55,604	852,683	134,551	357,149	630,085
CANINE PROGRAM FUND	4,924	9,000	-	13,924	-	-	13,924
EDIT TAX FUND	264,982	413,640	526,569	152,053	458,278	516,019	94,312
LOIT-SPECIAL DISTRIBUTION	274,347	-	-	274,347	-	274,347	-
LEVY EXCESS FUND	21	-	-	21	-	-	21
TIF-WOODMIZER ALLOCATION AREA	-	61,127	-	61,127	85,238	45,869	100,496
CCIF	96,740	15,856	-	112,596	15,241	-	127,837
CCDF	579,954	190,035	-	769,989	141,634	178,395	733,228
DEA-FORFEITURE POLICE FUND #638525	-	-	-	-	77,072	-	77,072
CUM FIRE EQUIPMENT	262,164	85,141	4,087	343,218	60,858	375,000	29,076
CASH RESERVE FUND	76,434	-	76,434	-	-	-	-
POLICE PENSION	98,457	71,086	71,187	98,356	72,146	55,712	114,790
CITY COURT MISC FUND	8,482	-	-	8,482	-	-	8,482
RIVERBOAT REVENUE	290,116	38,624	80,762	247,978	88,624	154,854	181,748
PUBLIC SAFETY TAX	92,993	101,897	42,787	152,103	70,107	60,707	161,503
EDIT-CONSTRUCTION FUND	9,137	-	9,137	-	-	-	-
UTILITIES CLEARING	55,993	6,924,075	6,957,637	22,431	7,427,615	7,139,518	310,528
PAYROLL CLEARING	32,320	4,905,881	4,914,157	24,044	5,218,351	5,220,951	21,444
COMMUNITY RELIEF FUND	-	24,691	24,691	-	-	-	-
MEMORIAL POOL	22,997	-	22,997	-	-	-	-
LOCAL ROAD and BRIDGE MATCHING GRANT FUND	896,875	-	180,882	715,993	230,170	905,565	40,598
MICROENTERPRISE ASSISTANC	260	-	-	260	-	-	260
POLICE DONATION FUND	99	-	-	99	200	210	89
BICENTENNIAL FUND	2,761	-	946	1,815	-	332	1,483
SICK LEAVE BANK FUND	22,088	10,456	1,476	31,068	8,343	-	39,411
BATESVILLE TREE FUND	120	975	1,095	-	4,435	3,000	1,435
MAYOR'S YOUTH COUNCIL	5,563	1,650	2,290	4,923	333	280	4,976
BASEBALL/SOFTBALL COMPLEX	87	-	-	87	-	-	87
SCHOOL RESOURCE OFFICER	9,597	5,862	15,459	-	-	-	-

CITY OF BATESVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
IVY TECH FUND	12,184	-	-	12,184	-	-	12,184
MEMORIAL BUILDING FUND	9	-	9	-	-	-	-
CITY GENERAL GRANT FUND	208,570	131,280	313,472	26,378	639,969	613,068	53,279
RURAL BUSINESS ENT. GRANT	30,123	9,410	-	39,533	6,472	-	46,005
TIF - I-74 ALLOCATION AREA	67,677	119,345	60,975	126,047	125,576	63,064	188,559
DRUG COALITION FUND	4,523	141,124	138,695	6,952	144,056	140,478	10,530
DOG PARK FUND	1,262	284	201	1,345	758	1,457	646
EDIT 2014 BOND - DEBT SERVICE RESERVE	88,308	-	-	88,308	-	-	88,308
MAINSTREET FUND	1,470	2,641	4,111	-	-	-	-
CAPITALIZED INTEREST RESERVE - WOODMIZER	62,606	-	41,738	20,868	-	20,868	-
STORMWATER SINKING FUND	-	52,452	26,393	26,059	53,478	52,730	26,807
STORMWATER 2016 BOND - DEBT SERVICE RESERVE	-	5,293	-	5,293	5,293	-	10,586
TIF-GE/THRIVE ALLOCATION AREA	-	51,732	15,683	36,049	986	20,296	16,739
EDIT SINKING FUND	-	205,727	189,809	15,918	190,901	190,790	16,029
EDIT 2016 BOND - DEBT SERVICE RESERVE	-	1,893	-	1,893	1,748	-	3,641
PUBLIC TRUST AGENCY FUND	15,200	-	-	15,200	-	-	15,200
SEWER INSPECTION FEES	30,380	59,150	70,705	18,825	51,688	70,513	-
BRUM FUNDS	66,372	-	5,964	60,408	-	30,585	29,823
PLAYGROUND EQUIPMENT FUND	566	-	-	566	-	-	566
BUTTERFLY GARDEN	303	-	46	257	-	-	257
COBRA & RETIRED EMP INS	4,295	25,887	22,253	7,929	17,025	22,224	2,730
CITY COURT FUND	653	46,836	46,542	947	45,032	44,070	1,909
STORMWATER UTILITY FUND	162,330	135,559	106,968	190,921	147,234	156,371	181,784
SEWAGE-STORMWATER CONSTRUCTION FUND	24,603	-	24,603	-	-	-	-
WATER UTILITY OPERATING	2,192,697	2,282,856	2,146,616	2,328,937	2,216,001	2,614,335	1,930,603
WATER UTILITY METER DEPOSIT	29,600	10,400	12,100	27,900	12,184	13,784	26,300
WATER UTILITY DEPRECIATION	251,172	1,091,252	943,091	399,333	1,528,869	1,388,957	539,245
GAS UTILITY OPERATING	868,445	2,709,027	2,374,418	1,203,054	3,016,160	2,598,473	1,620,741
GAS UTILITY METER DEPOSIT	27,000	9,700	10,900	25,800	10,208	12,600	23,408
GAS UTILITY DEPRECIATION	1,793,655	5,510	190,613	1,608,552	36,941	150,100	1,495,393
GAS UTILITY MAIN EXTENSIONS	10,785	-	4,989	5,796	-	2,313	3,483
GAS UTILITY CASH RESERVE	408,000	204,000	-	612,000	204,000	-	816,000
SEWAGE M&O	1,479,884	1,983,454	2,166,970	1,296,368	1,919,251	1,952,191	1,263,428
SEWAGE IMPROVEMENT FUND	702,010	417,058	1,119,068	-	77,513	49,101	28,412
SEWAGE SINKING	-	684,117	684,043	74	685,374	685,285	163
SEWAGE DEBT RESERVE	462,400	-	-	462,400	-	-	462,400
Totals	<u>\$ 13,961,385</u>	<u>\$ 28,745,408</u>	<u>\$ 28,542,994</u>	<u>\$ 14,163,799</u>	<u>\$ 30,653,039</u>	<u>\$ 31,476,323</u>	<u>\$ 13,340,515</u>

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

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 City.

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 City.

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.

CITY OF BATESVILLE
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.

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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF BATESVILLE
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 City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF BATESVILLE
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 City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

CITY OF BATESVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

CITY OF BATESVILLE
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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

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OTHER INFORMATION - UNAUDITED

The City'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 City'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 City. It is presented as intended by the City.

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER	LLECE
Cash and investments - beginning	\$ 575,213	\$ 173,643	\$ 53,181	\$ 354	\$ 194,023	\$ 79,435	\$ 3,579	\$ 20,671
Receipts:								
Taxes	2,818,536	621,474	-	-	-	-	-	-
Licenses and permits	21,044	1,000	-	-	-	-	-	-
Intergovernmental receipts	137,174	294,877	37,052	-	-	-	-	-
Charges for services	294,764	-	-	-	329,703	-	-	-
Fines and forfeits	4,738	136	-	-	-	-	-	5,526
Utility fees	-	-	-	-	-	-	-	-
Other receipts	98,323	4,722	-	-	1,060	-	20,854	4,638
Total receipts	<u>3,374,579</u>	<u>922,209</u>	<u>37,052</u>	<u>-</u>	<u>330,763</u>	<u>-</u>	<u>20,854</u>	<u>10,164</u>
Disbursements:								
Personal services	2,169,150	512,462	-	-	253,546	-	-	-
Supplies	113,271	82,041	-	-	20,618	-	-	-
Other services and charges	743,077	111,332	-	-	54,968	-	21,009	6,930
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	139,907	125,742	79,593	-	3,678	-	-	12,145
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	354	-	-	-	-
Total disbursements	<u>3,165,405</u>	<u>831,577</u>	<u>79,593</u>	<u>354</u>	<u>332,810</u>	<u>-</u>	<u>21,009</u>	<u>19,075</u>
Excess (deficiency) of receipts over disbursements	<u>209,174</u>	<u>90,632</u>	<u>(42,541)</u>	<u>(354)</u>	<u>(2,047)</u>	<u>-</u>	<u>(155)</u>	<u>(8,911)</u>
Cash and investments - ending	<u>\$ 784,387</u>	<u>\$ 264,275</u>	<u>\$ 10,640</u>	<u>\$ -</u>	<u>\$ 191,976</u>	<u>\$ 79,435</u>	<u>\$ 3,424</u>	<u>\$ 11,760</u>

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CLERK'S RECORD PERP FUND	CITY-DEFFERAL PROGRAM	BELTERRA FUNDS	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND
Cash and investments - beginning	\$ 25,664	\$ 942	\$ 68,501	\$ 214	\$ 18,085	\$ 633,287	\$ 4,924	\$ 264,982
Receipts:								
Taxes	-	-	-	323,286	-	-	-	413,315
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	64,236	25,035	-	-	-	-
Charges for services	-	-	-	17,035	-	-	-	-
Fines and forfeits	1,759	-	-	-	360	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	97,093	-	275,000	9,000	325
Total receipts	1,759	-	64,236	462,449	360	275,000	9,000	413,640
Disbursements:								
Personal services	-	-	-	182,813	-	-	-	67,212
Supplies	-	-	-	46,207	-	-	-	229
Other services and charges	-	-	-	82,612	-	-	-	6,708
Debt service - principal and interest	-	-	-	-	-	-	-	438,820
Capital outlay	-	-	-	8,844	-	55,604	-	100
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	58,951	762	3,810	-	-	13,500
Total disbursements	-	-	58,951	321,238	3,810	55,604	-	526,569
Excess (deficiency) of receipts over disbursements	1,759	-	5,285	141,211	(3,450)	219,396	9,000	(112,929)
Cash and investments - ending	\$ 27,423	\$ 942	\$ 73,786	\$ 141,425	\$ 14,635	\$ 852,683	\$ 13,924	\$ 152,053

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT-SPECIAL DISTRIBUTION	LEVY EXCESS FUND	TIF-WOODMIZER ALLOCATION AREA	CCIF	CCDF	DEA-FORFEITURE POLICE FUND #638525	CUM FIRE EQUIPMENT
Cash and investments - beginning	\$ 274,347	\$ 21	\$ -	\$ 96,740	\$ 579,954	\$ -	\$ 262,164
Receipts:							
Taxes	-	-	61,127	-	129,989	-	56,191
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,856	10,046	-	3,950
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50,000	-	25,000
Total receipts	-	-	61,127	15,856	190,035	-	85,141
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,087
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	4,087
Excess (deficiency) of receipts over disbursements	-	-	61,127	15,856	190,035	-	81,054
Cash and investments - ending	\$ 274,347	\$ 21	\$ 61,127	\$ 112,596	\$ 769,989	\$ -	\$ 343,218

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CASH RESERVE FUND	POLICE PENSION	CITY COURT MISC FUND	RIVERBOAT REVENUE	PUBLIC SAFETY TAX	EDIT-CONSTRUCTION FUND	UTILITIES CLEARING
Cash and investments - beginning	\$ 76,434	\$ 98,457	\$ 8,482	\$ 290,116	\$ 92,993	\$ 9,137	\$ 55,993
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	101,897	-	-
Charges for services	-	71,086	-	-	-	-	6,924,075
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	38,624	-	-	-
Total receipts	-	71,086	-	38,624	101,897	-	6,924,075
Disbursements:							
Personal services	-	71,187	-	-	-	-	-
Supplies	-	-	-	-	17,055	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	76,434	-	-	-	-	9,137	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	80,762	25,732	-	6,957,637
Total disbursements	76,434	71,187	-	80,762	42,787	9,137	6,957,637
Excess (deficiency) of receipts over disbursements	(76,434)	(101)	-	(42,138)	59,110	(9,137)	(33,562)
Cash and investments - ending	\$ -	\$ 98,356	\$ 8,482	\$ 247,978	\$ 152,103	\$ -	\$ 22,431

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL CLEARING	COMMUNITY RELIEF FUND	MEMORIAL POOL	LOCAL ROAD and BRIDGE MATCHING GRANT FUND	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	BICENTENNIAL FUND
Cash and investments - beginning	\$ 32,320	\$ -	\$ 22,997	\$ 896,875	\$ 260	\$ 99	\$ 2,761
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,905,881	24,691	-	-	-	-	-
Total receipts	4,905,881	24,691	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	946
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,914,157	24,691	22,997	180,882	-	-	-
Total disbursements	4,914,157	24,691	22,997	180,882	-	-	946
Excess (deficiency) of receipts over disbursements	(8,276)	-	(22,997)	(180,882)	-	-	(946)
Cash and investments - ending	\$ 24,044	\$ -	\$ -	\$ 715,993	\$ 260	\$ 99	\$ 1,815

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SICK LEAVE BANK FUND	BATESVILLE TREE FUND	MAYOR'S YOUTH COUNCIL	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND
Cash and investments - beginning	\$ 22,088	\$ 120	\$ 5,563	\$ 87	\$ 9,597	\$ 12,184	\$ 9
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,862	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	10,456	975	1,650	-	-	-	-
Total receipts	10,456	975	1,650	-	5,862	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,476	1,095	2,290	-	15,459	-	9
Total disbursements	1,476	1,095	2,290	-	15,459	-	9
Excess (deficiency) of receipts over disbursements	8,980	(120)	(640)	-	(9,597)	-	(9)
Cash and investments - ending	\$ 31,068	\$ -	\$ 4,923	\$ 87	\$ -	\$ 12,184	\$ -

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	TIF - I-74 ALLOCATION AREA	DRUG COALITION FUND	DOG PARK FUND	EDIT 2014 BOND - DEBT SERVICE RESERVE	MAINSTREET FUND
Cash and investments - beginning	\$ 208,570	\$ 30,123	\$ 67,677	\$ 4,523	\$ 1,262	\$ 88,308	\$ 1,470
Receipts:							
Taxes	-	-	119,345	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,232	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	131,280	9,410	-	130,892	284	-	2,641
Total receipts	131,280	9,410	119,345	141,124	284	-	2,641
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	60,975	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	313,472	-	-	138,695	201	-	4,111
Total disbursements	313,472	-	60,975	138,695	201	-	4,111
Excess (deficiency) of receipts over disbursements	(182,192)	9,410	58,370	2,429	83	-	(1,470)
Cash and investments - ending	\$ 26,378	\$ 39,533	\$ 126,047	\$ 6,952	\$ 1,345	\$ 88,308	\$ -

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CAPITALIZED INTEREST RESERVE -	STORMWATER SINKING FUND	STORMWATER 2016 BOND -	TIF-GE/THRIVE ALLOCATION AREA	EDIT SINKING FUND	EDIT 2016 BOND -	PUBLIC TRUST AGENCY FUND
	WOODMIZER		DEBT SERVICE RESERVE			DEBT SERVICE RESERVE	
Cash and investments - beginning	\$ 62,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,200
Receipts:							
Taxes	-	-	-	51,732	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	52,452	5,293	-	205,727	1,893	-
Total receipts	-	52,452	5,293	51,732	205,727	1,893	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	15,683	-	-	-
Debt service - principal and interest	41,738	26,393	-	-	189,809	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	41,738	26,393	-	15,683	189,809	-	-
Excess (deficiency) of receipts over disbursements	(41,738)	26,059	5,293	36,049	15,918	1,893	-
Cash and investments - ending	\$ 20,868	\$ 26,059	\$ 5,293	\$ 36,049	\$ 15,918	\$ 1,893	\$ 15,200

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SEWER INSPECTION FEES	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN	COBRA & RETIRED EMP INS	CITY COURT FUND	STORMWATER UTILITY FUND
Cash and investments - beginning	\$ 30,380	\$ 66,372	\$ 566	\$ 303	\$ 4,295	\$ 653	\$ 162,330
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	46,836	-
Utility fees	-	-	-	-	-	-	135,559
Other receipts	59,150	-	-	-	25,887	-	-
Total receipts	59,150	-	-	-	25,887	46,836	135,559
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	5,964	-	-	-	46,542	-
Debt service - principal and interest	-	-	-	-	-	-	57,745
Capital outlay	-	-	-	-	-	-	24,936
Utility operating expenses	-	-	-	-	-	-	24,287
Other disbursements	70,705	-	-	46	22,253	-	-
Total disbursements	70,705	5,964	-	46	22,253	46,542	106,968
Excess (deficiency) of receipts over disbursements	(11,555)	(5,964)	-	(46)	3,634	294	28,591
Cash and investments - ending	\$ 18,825	\$ 60,408	\$ 566	\$ 257	\$ 7,929	\$ 947	\$ 190,921

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SEWAGE-STORMWATER CONSTRUCTION FUND	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION
Cash and investments - beginning	\$ 24,603	\$ 2,192,697	\$ 29,600	\$ 251,172	\$ 868,445	\$ 27,000	\$ 1,793,655
Receipts:							
Taxes	-	-	-	-	28,505	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	2,209,992	10,400	-	2,648,137	9,700	-
Other receipts	-	72,864	-	1,091,252	32,385	-	5,510
Total receipts	-	2,282,856	10,400	1,091,252	2,709,027	9,700	5,510
Disbursements:							
Personal services	-	273,692	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16,357	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	24,603	-	-	739,091	-	-	190,613
Utility operating expenses	-	850,567	-	-	2,370,968	10,900	-
Other disbursements	-	1,006,000	12,100	204,000	3,450	-	-
Total disbursements	24,603	2,146,616	12,100	943,091	2,374,418	10,900	190,613
Excess (deficiency) of receipts over disbursements	(24,603)	136,240	(1,700)	148,161	334,609	(1,200)	(185,103)
Cash and investments - ending	\$ -	\$ 2,328,937	\$ 27,900	\$ 399,333	\$ 1,203,054	\$ 25,800	\$ 1,608,552

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GAS UTILITY MAIN EXTENSIONS	GAS UTILITY CASH RESERVE	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE	Totals
Cash and investments - beginning	\$ 10,785	\$ 408,000	\$ 1,479,884	\$ 702,010	\$ -	\$ 462,400	\$ 13,961,385
Receipts:							
Taxes	-	-	-	-	-	-	4,623,500
Licenses and permits	-	-	-	-	-	-	22,044
Intergovernmental receipts	-	-	-	-	-	-	700,355
Charges for services	-	-	-	-	-	-	7,642,525
Fines and forfeits	-	-	-	-	-	-	59,355
Utility fees	-	-	1,965,894	74,606	-	-	7,054,288
Other receipts	-	204,000	17,560	342,452	684,117	-	8,643,341
Total receipts	-	204,000	1,983,454	417,058	684,117	-	28,745,408
Disbursements:							
Personal services	-	-	444,372	-	-	-	3,974,434
Supplies	-	-	-	-	-	-	280,367
Other services and charges	-	-	171,696	-	-	-	1,343,853
Debt service - principal and interest	-	-	-	-	684,043	-	1,438,548
Capital outlay	-	-	16,644	1,119,068	-	-	2,630,226
Utility operating expenses	4,989	-	504,118	-	-	-	3,765,829
Other disbursements	-	-	1,030,140	-	-	-	15,109,737
Total disbursements	4,989	-	2,166,970	1,119,068	684,043	-	28,542,994
Excess (deficiency) of receipts over disbursements	(4,989)	204,000	(183,516)	(702,010)	74	-	202,414
Cash and investments - ending	\$ 5,796	\$ 612,000	\$ 1,296,368	\$ -	\$ 74	\$ 462,400	\$ 14,163,799

CITY OF BATESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
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 For the Year Ended December 31, 2018

	GENERAL FUND	MVH	LRS	CUM THOROUGHFARE	EMS FUND	ECONOMIC DEV. - MISC. INC	OPERATION PULL-OVER	LLECE
Cash and investments - beginning	\$ 784,387	\$ 264,275	\$ 10,640	\$ -	\$ 191,976	\$ 79,435	\$ 3,424	\$ 11,760
Receipts:								
Taxes	2,941,682	637,822	-	-	-	-	-	-
Licenses and permits	29,346	1,000	-	-	-	-	-	-
Intergovernmental receipts	141,940	354,552	50,728	-	-	-	-	-
Charges for services	326,572	-	-	-	316,457	-	-	-
Fines and forfeits	4,275	62	-	-	-	-	-	4,066
Utility fees	-	-	-	-	-	-	-	-
Other receipts	67,833	13,991	-	-	274	-	18,038	1,612
Total receipts	<u>3,511,648</u>	<u>1,007,427</u>	<u>50,728</u>	<u>-</u>	<u>316,731</u>	<u>-</u>	<u>18,038</u>	<u>5,678</u>
Disbursements:								
Personal services	2,389,831	549,983	-	-	293,758	-	-	-
Supplies	125,218	74,122	-	-	25,300	-	-	-
Other services and charges	798,105	291,006	-	-	36,349	-	16,991	700
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	198,505	53,785	-	-	8,740	-	-	6,199
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>3,511,659</u>	<u>968,896</u>	<u>-</u>	<u>-</u>	<u>364,147</u>	<u>-</u>	<u>16,991</u>	<u>6,899</u>
Excess (deficiency) of receipts over disbursements	<u>(11)</u>	<u>38,531</u>	<u>50,728</u>	<u>-</u>	<u>(47,416)</u>	<u>-</u>	<u>1,047</u>	<u>(1,221)</u>
Cash and investments - ending	<u>\$ 784,376</u>	<u>\$ 302,806</u>	<u>\$ 61,368</u>	<u>\$ -</u>	<u>\$ 144,560</u>	<u>\$ 79,435</u>	<u>\$ 4,471</u>	<u>\$ 10,539</u>

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

	CLERK'S RECORD PERP FUND	CITY-DEFFERAL PROGRAM	BELTERRA FUNDS	PARK AND RECREATION	POLICE ED - USER FEES	RAINY DAY FUND	CANINE PROGRAM FUND	EDIT TAX FUND
Cash and investments - beginning	\$ 27,423	\$ 942	\$ 73,786	\$ 141,425	\$ 14,635	\$ 852,683	\$ 13,924	\$ 152,053
Receipts:								
Taxes	-	-	-	329,125	-	-	-	450,661
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	66,801	25,980	-	-	-	-
Charges for services	-	-	-	19,265	-	-	-	-
Fines and forfeits	2,485	-	-	-	412	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	68,808	-	134,551	-	7,617
Total receipts	2,485	-	66,801	443,178	412	134,551	-	458,278
Disbursements:								
Personal services	-	-	-	178,641	-	-	-	68,414
Supplies	-	-	-	51,146	-	-	-	840
Other services and charges	-	-	73,123	77,473	-	-	-	11,100
Debt service - principal and interest	-	-	-	-	-	-	-	231,200
Capital outlay	-	-	-	40,550	-	357,149	-	180
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	767	4,470	-	-	204,285
Total disbursements	-	-	73,123	348,577	4,470	357,149	-	516,019
Excess (deficiency) of receipts over disbursements	2,485	-	(6,322)	94,601	(4,058)	(222,598)	-	(57,741)
Cash and investments - ending	\$ 29,908	\$ 942	\$ 67,464	\$ 236,026	\$ 10,577	\$ 630,085	\$ 13,924	\$ 94,312

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

	LOIT-SPECIAL DISTRIBUTION	LEVY EXCESS FUND	TIF-WOODMIZER ALLOCATION AREA	CCIF	CCDF	DEA-FORFEITURE POLICE FUND #638525	CUM FIRE EQUIPMENT
Cash and investments - beginning	\$ 274,347	\$ 21	\$ 61,127	\$ 112,596	\$ 769,989	\$ -	\$ 343,218
Receipts:							
Taxes	-	-	85,238	-	131,272	-	56,746
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,241	10,362	-	4,112
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	77,072	-
Total receipts	-	-	85,238	15,241	141,634	77,072	60,858
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	45,869	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	274,347	-	-	-	178,395	-	375,000
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	274,347	-	45,869	-	178,395	-	375,000
Excess (deficiency) of receipts over disbursements	(274,347)	-	39,369	15,241	(36,761)	77,072	(314,142)
Cash and investments - ending	\$ -	\$ 21	\$ 100,496	\$ 127,837	\$ 733,228	\$ 77,072	\$ 29,076

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

	CASH RESERVE FUND	POLICE PENSION	CITY COURT MISC FUND	RIVERBOAT REVENUE	PUBLIC SAFETY TAX	EDIT-CONSTRUCTION FUND	UTILITIES CLEARING
Cash and investments - beginning	\$ -	\$ 98,356	\$ 8,482	\$ 247,978	\$ 152,103	\$ -	\$ 22,431
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	88,624	70,107	-	-
Charges for services	-	72,146	-	-	-	-	7,427,615
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	72,146	-	88,624	70,107	-	7,427,615
Disbursements:							
Personal services	-	55,712	-	-	-	-	-
Supplies	-	-	-	-	60,707	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	154,854	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,139,518
Total disbursements	-	55,712	-	154,854	60,707	-	7,139,518
Excess (deficiency) of receipts over disbursements	-	16,434	-	(66,230)	9,400	-	288,097
Cash and investments - ending	\$ -	\$ 114,790	\$ 8,482	\$ 181,748	\$ 161,503	\$ -	\$ 310,528

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

	PAYROLL CLEARING	COMMUNITY RELIEF FUND	MEMORIAL POOL	LOCAL ROAD and BRIDGE MATCHING GRANT FUND	MICROENTERPRISE ASSISTANC	POLICE DONATION FUND	BICENTENNIAL FUND
Cash and investments - beginning	\$ 24,044	\$ -	\$ -	\$ 715,993	\$ 260	\$ 99	\$ 1,815
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,218,351	-	-	230,170	-	200	-
Total receipts	5,218,351	-	-	230,170	-	200	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	332
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	5,220,951	-	-	905,565	-	210	-
Total disbursements	5,220,951	-	-	905,565	-	210	332
Excess (deficiency) of receipts over disbursements	(2,600)	-	-	(675,395)	-	(10)	(332)
Cash and investments - ending	\$ 21,444	\$ -	\$ -	\$ 40,598	\$ 260	\$ 89	\$ 1,483

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

	SICK LEAVE BANK FUND	BATESVILLE TREE FUND	MAYOR'S YOUTH COUNCIL	BASEBALL/SOFTBALL COMPLEX	SCHOOL RESOURCE OFFICER	IVY TECH FUND	MEMORIAL BUILDING FUND
Cash and investments - beginning	\$ 31,068	\$ -	\$ 4,923	\$ 87	\$ -	\$ 12,184	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	8,343	4,435	333	-	-	-	-
Total receipts	8,343	4,435	333	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	3,000	280	-	-	-	-
Total disbursements	-	3,000	280	-	-	-	-
Excess (deficiency) of receipts over disbursements	8,343	1,435	53	-	-	-	-
Cash and investments - ending	\$ 39,411	\$ 1,435	\$ 4,976	\$ 87	\$ -	\$ 12,184	\$ -

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

	CITY GENERAL GRANT FUND	RURAL BUSINESS ENT. GRANT	TIF - I-74 ALLOCATION AREA	DRUG COALITION FUND	DOG PARK FUND	EDIT 2014 BOND - DEBT SERVICE RESERVE	MAINSTREET FUND
Cash and investments - beginning	\$ 26,378	\$ 39,533	\$ 126,047	\$ 6,952	\$ 1,345	\$ 88,308	\$ -
Receipts:							
Taxes	-	-	125,576	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,034	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	639,969	6,472	-	137,022	758	-	-
Total receipts	639,969	6,472	125,576	144,056	758	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	13,064	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	50,000	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	613,068	-	-	140,478	1,457	-	-
Total disbursements	613,068	-	63,064	140,478	1,457	-	-
Excess (deficiency) of receipts over disbursements	26,901	6,472	62,512	3,578	(699)	-	-
Cash and investments - ending	\$ 53,279	\$ 46,005	\$ 188,559	\$ 10,530	\$ 646	\$ 88,308	\$ -

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

	CAPITALIZED INTEREST RESERVE -	STORMWATER SINKING FUND	STORMWATER 2016 BOND -	TIF-GE/THRIVE ALLOCATION AREA	EDIT SINKING FUND	EDIT 2016 BOND -	PUBLIC TRUST AGENCY FUND
	WOODMIZER		DEBT SERVICE RESERVE			DEBT SERVICE RESERVE	
Cash and investments - beginning	\$ 20,868	\$ 26,059	\$ 5,293	\$ 36,049	\$ 15,918	\$ 1,893	\$ 15,200
Receipts:							
Taxes	-	-	-	986	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	53,478	5,293	-	190,901	1,748	-
Total receipts	-	53,478	5,293	986	190,901	1,748	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	20,296	-	-	-
Debt service - principal and interest	20,868	52,730	-	-	190,790	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	20,868	52,730	-	20,296	190,790	-	-
Excess (deficiency) of receipts over disbursements	(20,868)	748	5,293	(19,310)	111	1,748	-
Cash and investments - ending	\$ -	\$ 26,807	\$ 10,586	\$ 16,739	\$ 16,029	\$ 3,641	\$ 15,200

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

	SEWER INSPECTION FEES	BRUM FUNDS	PLAYGROUND EQUIPMENT FUND	BUTTERFLY GARDEN	COBRA & RETIRED EMP INS	CITY COURT FUND	STORMWATER UTILITY FUND
Cash and investments - beginning	\$ 18,825	\$ 60,408	\$ 566	\$ 257	\$ 7,929	\$ 947	\$ 190,921
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	45,032	-
Utility fees	-	-	-	-	-	-	147,234
Other receipts	51,688	-	-	-	17,025	-	-
Total receipts	51,688	-	-	-	17,025	45,032	147,234
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	30,585	-	-	-	44,070	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	70,895
Utility operating expenses	-	-	-	-	-	-	26,705
Other disbursements	70,513	-	-	-	22,224	-	58,771
Total disbursements	70,513	30,585	-	-	22,224	44,070	156,371
Excess (deficiency) of receipts over disbursements	(18,825)	(30,585)	-	-	(5,199)	962	(9,137)
Cash and investments - ending	\$ -	\$ 29,823	\$ 566	\$ 257	\$ 2,730	\$ 1,909	\$ 181,784

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

	SEWAGE-STORMWATER CONSTRUCTION FUND	WATER UTILITY OPERATING	WATER UTILITY METER DEPOSIT	WATER UTILITY DEPRECIATION	GAS UTILITY OPERATING	GAS UTILITY METER DEPOSIT	GAS UTILITY DEPRECIATION
Cash and investments - beginning	\$ -	\$ 2,328,937	\$ 27,900	\$ 399,333	\$ 1,203,054	\$ 25,800	\$ 1,608,552
Receipts:							
Taxes	-	-	-	-	27,839	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	2,126,771	12,184	-	2,948,991	10,208	-
Other receipts	-	89,230	-	1,528,869	39,330	-	36,941
Total receipts	-	2,216,001	12,184	1,528,869	3,016,160	10,208	36,941
Disbursements:							
Personal services	-	267,934	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16,577	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,184,288	-	-	150,100
Utility operating expenses	-	829,824	-	669	2,598,473	12,600	-
Other disbursements	-	1,500,000	13,784	204,000	-	-	-
Total disbursements	-	2,614,335	13,784	1,388,957	2,598,473	12,600	150,100
Excess (deficiency) of receipts over disbursements	-	(398,334)	(1,600)	139,912	417,687	(2,392)	(113,159)
Cash and investments - ending	\$ -	\$ 1,930,603	\$ 26,300	\$ 539,245	\$ 1,620,741	\$ 23,408	\$ 1,495,393

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

	GAS UTILITY MAIN EXTENSIONS	GAS UTILITY CASH RESERVE	SEWAGE M&O	SEWAGE IMPROVEMENT FUND	SEWAGE SINKING	SEWAGE DEBT RESERVE	Totals
Cash and investments - beginning	\$ 5,796	\$ 612,000	\$ 1,296,368	\$ -	\$ 74	\$ 462,400	\$ 14,163,799
Receipts:							
Taxes	-	-	-	-	-	-	4,786,947
Licenses and permits	-	-	-	-	-	-	30,346
Intergovernmental receipts	-	-	-	-	-	-	835,481
Charges for services	-	-	-	-	-	-	8,162,055
Fines and forfeits	-	-	-	-	-	-	56,332
Utility fees	-	-	1,904,374	77,513	-	-	7,227,275
Other receipts	-	204,000	14,877	-	685,374	-	9,554,603
Total receipts	-	204,000	1,919,251	77,513	685,374	-	30,653,039
Disbursements:							
Personal services	-	-	466,304	-	-	-	4,270,577
Supplies	-	-	-	-	-	-	337,665
Other services and charges	-	-	179,083	-	-	-	1,654,391
Debt service - principal and interest	-	-	-	-	685,285	-	1,180,873
Capital outlay	-	-	37,484	49,101	-	-	3,189,572
Utility operating expenses	2,313	-	539,579	-	-	-	4,010,163
Other disbursements	-	-	729,741	-	-	-	16,833,082
Total disbursements	2,313	-	1,952,191	49,101	685,285	-	31,476,323
Excess (deficiency) of receipts over disbursements	(2,313)	204,000	(32,940)	28,412	89	-	(823,284)
Cash and investments - ending	\$ 3,483	\$ 816,000	\$ 1,263,428	\$ 28,412	\$ 163	\$ 462,400	\$ 13,340,515

CITY OF BATESVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	EDIT Refunding Revenue Bonds Series 2014	\$ 1,502,000	\$ 176,685
Notes and loans payable	USDA Rural Development Loan	440,000	15,450
Revenue bonds	EDIT-Thrive Market Revenue Bonds Series 2015	374,000	29,557
Revenue bonds	EDIT-Woodmizer Revenue Bonds Series 2015	<u>770,000</u>	<u>99,638</u>
Total governmental activities		<u>3,086,000</u>	<u>321,330</u>
Storm Water:			
Notes and loans payable	USDA Rural Development Loan	<u>1,320,000</u>	<u>53,092</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds Series 2013	<u>1,336,000</u>	<u>684,371</u>
Totals		<u>\$ 5,742,000</u>	<u>\$ 1,058,793</u>

CITY OF BATESVILLE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	\$ 777,482
Infrastructure	22,226,380
Buildings	3,675,858
Improvements other than buildings	2,265,026
Machinery, equipment, and vehicles	5,365,058
Construction in progress	<u>183,445</u>
Total governmental activities	<u>34,493,249</u>
Storm Water:	
Infrastructure	<u>2,410</u>
Water Fund:	
Land	85,748
Infrastructure	97,947
Improvements other than buildings	493,956
Machinery, equipment, and vehicles	325,080
Total Water Fund	<u>1,002,731</u>
Gas Fund:	
Infrastructure	154,621
Buildings	128,346
Improvements other than buildings	61,762
Machinery, equipment, and vehicles	<u>505,946</u>
Total Gas Fund	<u>850,675</u>
Wastewater:	
Infrastructure	26,248,495
Buildings	1,054,648
Improvements other than buildings	151,625
Machinery, equipment, and vehicles	<u>844,491</u>
Total Wastewater	<u>28,299,259</u>
Total capital assets	<u>\$ 64,648,324</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.