

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF HARDINSBURG

WASHINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
12/20/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kathy Jacky	01-01-19 to 09-30-22
President of the Town Council	David Davis	01-01-19 to 09-30-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TOWN OF HARDINSBURG, WASHINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Town of Hardinsburg (Town), 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 Town 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.

Any Comments contained herein 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 Town'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 Kyra Stephenson, County Auditor; Rondale Brishaber, County Council Member; Phillip D. Marshall, President of Board of County Commissioners; Todd M. Ewen, County Commissioner; Rick Roberts, County Commissioner; and Michele Fleenor, Financial Deputy, on December 12, 2023.



Beth Kelley, CPA, CFE  
Deputy State Examiner

December 12, 2023

TOWN OF HARDINSBURG  
COMMENTS

**ANNUAL FINANCIAL REPORT**

*Condition and Context*

Ordinance 2022-08 was passed by the Washington County Board of Commissioners to dissolve the Town of Hardinsburg effective September 30, 2022, with any remaining funds and assets of the Town to be transferred to Washington County.

Financial activity between the period of dissolution and until the final close out of the funds was not recorded in the financial records. Monies received from the State in the amount of \$1,234 was not recorded nor was the final disbursement to Washington County of all Town funds in the amount of \$37,434. Adjustments were made to the financial statement for the unrecorded transactions to properly reflect the zero cash balances as of the end of the engagement period.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 51-15-1-1.

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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

TOWN OF HARDINSBURG  
 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
General	\$ 14,555	\$ 13,919	\$ 14,096	\$ 14,378	\$ 12,754	\$ 21,407	\$ 5,725
Motor Vehicle Highway	43,635	5,337	33,362	15,610	4,707	3,941	16,376
Local Road And Street	6,477	3,291	-	9,768	3,150	-	12,918
MVH Restricted	-	5,337	-	5,337	4,707	-	10,044
Riverboat Wagering Tax Revenue Shar	4,407	1,469	-	5,876	1,471	-	7,347
CEDIT	-	3,938	-	3,938	1,039	-	4,977
Cumulative Capital Improvement	1,517	567	-	2,084	538	-	2,622
LOIT - Public Safety	3,342	940	-	4,282	1,005	-	5,287
Payroll Withholdings	773	773	-	1,546	773	1,135	1,184
Totals	<u>\$ 74,706</u>	<u>\$ 35,571</u>	<u>\$ 47,458</u>	<u>\$ 62,819</u>	<u>\$ 30,144</u>	<u>\$ 26,483</u>	<u>\$ 66,480</u>

TOWN OF HARDINSBURG  
 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
General	\$ 5,725	\$ 17,290	\$ 22,983	\$ 32	\$ 26,408	\$ 26,440	\$ -
Motor Vehicle Highway	16,376	5,202	14,415	7,163	4,528	11,691	-
Local Road And Street	12,918	3,476	3,001	13,393	3,240	16,633	-
MVH Restricted	10,044	5,202	-	15,246	4,528	19,774	-
Riverboat Wagering Tax Revenue Shar	7,347	1,467	1,875	6,939	1,249	8,188	-
CEDIT	4,977	1,310	1,000	5,287	-	5,287	-
Cumulative Capital Improvement	2,622	510	940	2,192	-	2,192	-
LOIT - Public Safety	5,287	1,189	4,591	1,885	-	1,885	-
Payroll Withholdings	1,184	773	773	1,184	578	1,762	-
CCMG	-	-	-	-	75,450	75,450	-
Totals	<u>\$ 66,480</u>	<u>\$ 36,419</u>	<u>\$ 49,578</u>	<u>\$ 53,321</u>	<u>\$ 115,981</u>	<u>\$ 169,302</u>	<u>\$ -</u>