

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF COATESVILLE

HENDRICKS COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
02/20/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald Slover	01-01-19 to 12-31-24
President of the Town Council	Jerry Decker	01-01-19 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF COATESVILLE, HENDRICKS COUNTY, INDIANA

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

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 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 Ronald Slover, Clerk-Treasurer, and Jerry Decker, President of the Town Council, on February 13, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 13, 2024

TOWN OF COATSVILLE  
COMMENTS

**TRAINING ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Town did not ensure that all applicable personnel had received training concerning the internal control standards.

*Criteria*

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Clerk-Treasurer incorrectly certified on the Indiana Gateway for Government Units financial reporting system that the Town had provided personnel with training over the minimum internal control standards when all required personnel had not actually received the training.

*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](#)."

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

TOWN OF COATESVILLE  
 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 Fund	\$ 66,940	\$ 212,648	\$ 219,954	\$ 59,634	\$ 216,807	\$ 217,538	\$ 58,903
Motor Vehicle Fund	34,546	194,680	223,841	5,385	25,517	11,138	19,764
Local Road And Street	6,231	11,964	12,045	6,150	15,447	9,594	12,003
MVH Restricted Fund	-	11,255	9,313	1,942	9,926	-	11,868
Edit Funds	18,028	21,386	13,330	26,084	31,711	23,797	33,998
BUILDING GRANT FUND	50	642,700	642,700	50	-	-	50
Rainy Day Fund	8,132	-	-	8,132	-	-	8,132
Levy Excess Fund	240	-	-	240	-	-	240
Officers Training	1,593	-	-	1,593	200	-	1,793
Storm Sewer Fund	41,207	51,090	30,109	62,188	11,490	39,350	34,328
Grant Fund	362	-	362	-	-	-	-
Covid 19 Relief Fund	-	-	-	-	12,750	12,750	-
Cemetery Fund	45,857	15,475	8,695	52,637	8,675	5,591	55,721
Community Building Rental	2,477	4,560	3,616	3,421	9,085	11,130	1,376
Cumulative Capital Improvement	12,480	1,195	-	13,675	1,134	-	14,809
Electric Operating	146,882	532,927	585,676	94,133	546,101	556,773	83,461
Electric Depreciation	88,423	26,646	33,026	82,043	27,305	57,730	51,618
Meter Deposit	32,675	3,800	1,551	34,924	4,800	3,192	36,532
Cash Reserve	989	-	-	989	-	-	989
<b>Totals</b>	<b>\$ 507,112</b>	<b>\$ 1,730,326</b>	<b>\$ 1,784,218</b>	<b>\$ 453,220</b>	<b>\$ 920,948</b>	<b>\$ 948,583</b>	<b>\$ 425,585</b>

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
General Fund	\$ 58,903	\$ 248,195	\$ 236,459	\$ 70,639	\$ 239,395	\$ 231,956	\$ 78,078
Motor Vehicle Fund	19,764	113,193	106,852	26,105	89,679	90,487	25,297
Local Road And Street	12,003	13,058	4,768	20,293	13,497	7,533	26,257
MVH Restricted Fund	11,868	10,971	18,938	3,901	11,491	11,059	4,333
American Rescue Plan Fund	-	63,676	32,295	31,381	64,292	-	95,673
Edit Funds	33,998	25,056	16,205	42,849	23,969	19,089	47,729
BUILDING GRANT FUND	50	583,168	583,168	50	52,832	52,832	50
Rainy Day Fund	8,132	-	8,130	2	-	-	2
Opioid Settlement Unrestricted	-	-	-	-	121	-	121
Levy Excess Fund	240	-	240	-	-	-	-
Officers Training	1,793	100	1,592	301	-	-	301
Storm Sewer Fund	34,328	28,121	23,875	38,574	28,861	23,661	43,774
Covid 19 Relief Fund	-	6,066	6,066	-	-	-	-
Cemetery Fund	55,721	24,525	27,960	52,286	19,225	15,825	55,686
Community Building Rental	1,376	2,540	3,668	248	4,520	3,809	959
Cumulative Capital Improvement	14,809	1,075	14,800	1,084	1,007	-	2,091
Electric Operating	83,461	619,636	577,210	125,887	679,632	612,021	193,498
Electric Depreciation	51,618	30,982	23,976	58,624	33,971	16,247	76,348
Meter Deposit	36,532	3,000	2,102	37,430	3,400	1,400	39,430
Cash Reserve	989	-	-	989	-	-	989
Totals	<u>\$ 425,585</u>	<u>\$ 1,773,362</u>	<u>\$ 1,688,304</u>	<u>\$ 510,643</u>	<u>\$ 1,265,892</u>	<u>\$ 1,085,919</u>	<u>\$ 690,616</u>