

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF BURNS HARBOR

PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
07/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jane Jordan	01-01-16 to 05-08-24
	Nicole Migliorini (interim)	05-09-24 to 06-11-24
	Nicole Migliorini	06-12-24 to 12-31-24
President Pro Tempore of the Town Council	Nick Loving	01-01-19 to 12-31-20
	Angie Scott	01-01-21 to 12-31-22
	Jennifer McHargue	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE TOWN OF BURNS HARBOR, PORTER 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 Burns Harbor (Town), for the period of January 1, 2019 to December 31, 2023. 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 Nicole Migliorini, Clerk-Treasurer; John (Jack) McGraw, Town Council member; and Roseann Bozak, Town Council member, on July 9, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 16, 2024

TOWN OF BURNS HARBOR
COMMENTS

INTERNAL CONTROLS OVER PAYROLL

A similar comment also appeared in prior Report B54092, entitled *INTERNAL CONTROLS*.

Condition and Context

There were deficiencies in the internal control system of the Town and its Wastewater Utility related to financial transactions. The Town and its Wastewater Utility had not implemented adequate segregation of duties as it has not separated incompatible activities related to payroll disbursements.

The Town and the Wastewater Utility did not have internal controls in place to ensure the accuracy of the payroll disbursements recorded in the Town's financial records. There was no system of oversight or review after payroll is entered into the payroll system by the Clerk-Treasurer.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

INTERNAL CONTROLS OVER COMPLIANCE

Condition and Context

Internal controls were not in place to ensure that the Town complied with laws and regulations. The internal control deficiencies resulted in noncompliance over adoption of, and certification on, internal control standards; contracts; error on claims; ambulance receipt records; and park department - timeliness of receipts as detailed further in the comments below.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

TOWN OF BURNS HARBOR
COMMENTS
(Continued)

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ADOPTION OF, AND CERTIFICATION ON, INTERNAL CONTROL STANDARDS

Condition and Context

The Clerk-Treasurer's office had developed an internal control manual and appropriate Town employees had taken internal control training. However, the Town had not adopted the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions as required by statute. As a result, the Town's certifications made in the Indiana Gateway for Government Units financial reporting system that the Town had adopted internal control standards were incorrect.

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."

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 as set forth in the uniform compliance guidelines. 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](#)."

CONTRACTS

Condition and Context

The Town, through its Redevelopment Commission (Commission), entered into a contract for the construction of a trail. Through pay application #5, the amount of the project completed and paid from Commission funds was below the contracted amount. With pay application #6 and the final payment, which was the release of retainage, the amount paid by the Town exceeded the final contract amount. The Town overpaid the final contract amount by \$88,954. Change orders were not issued for or approved by the Commission for the additional work that resulted in the payment in excess of the final contract amount.

TOWN OF BURNS HARBOR
COMMENTS
(Continued)

The project was funded in part by state grant funds. Although the contract overage was paid for by local Commission funds, the state inquired of the Town regarding the overage. The Town's grant representative communicated to the state that the overage was unintentional and that the Commission would address this issue at its July 2021 meeting. Review of the Commission minutes did not note the contract overage being discussed or addressed.

Criteria

Indiana Code 36-1-12-18(a) states:

"If, in the course of the construction, reconstruction, or repair of a public work project, it becomes necessary to change or alter the original specifications, a change order may be issued to add, delete, or change an item or items in the original contract. The change order becomes an addendum to the contract and must be approved and signed by the board and the contractor."

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

ERRORS ON CLAIMS

Condition and Context

Multiple invoices and claims from one vendor for different Town departments can be paid via one check/disbursement.

A test of 63 disbursements noted the following:

- Claims are required to be approved by the officer or person who received the goods or services. There were 17 disbursements with one or more claims not approved by the officer or person who received the goods or services. The occurrences happened primarily in the Wastewater Department which had 12 of the 17 instances noted, or 71 percent of occurrences; in the Park Department which had 3 instances; and 1 instance each for the Redevelopment Commission and MVH.
- There were 2 disbursements that included payment for sales tax on purchases, totaling under \$11. These purchases occurred using the Town's credit card.
- The test included four payments to the Town's credit card provider. One of the payments lacked a detailed charge slip for a restaurant purchase for \$23 and also had another charge \$5 greater than the detailed charge slip included in the claim for payment.

Additionally, six payments tested were for charges made on account with a home improvement store. One of the payments lacked three detailed charge slips totaling \$499 of the \$566 paid to the vendor.

TOWN OF BURNS HARBOR
COMMENTS
(Continued)

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Sales taxes that are paid on qualifying purchases by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

AMBULANCE RECEIPT RECORDS

Condition and Context

The Town, through its Volunteer Fire Department, operated an Emergency Medical Service (EMS) until September 12, 2023, when the service was discontinued by the Town Council. The Town Council set the rates to be charged for basic and advanced life support services. The Town Council also had approved a contract with a company for EMS billings and collections, based on the run reports submitted by the Volunteer Fire Department. The contract required the company to submit electronically all collections received by the company weekly to the Town's bank account. Other payments made by insurance companies were also directly deposited into the Town's bank account.

The Town received monthly reports of revenues from the company. The weekly deposits consisted of a lump sum amount, and no detailed breakdown of the information was submitted to the Town, including what individual's account the payment was applied. There were also timing differences between when the company recorded a payment as received and when it would be received by the Town directly from an insurance company. Due to the lack of detail for the weekly deposits, the monthly EMS revenue reports and the EMS deposits in the Town's bank account could not be reconciled and verified. The Town's contract did not require the receipt of sufficient detailed information for the Town to verify the accuracy and completeness of the deposits it received nor what account the payment was applied.

TOWN OF BURNS HARBOR
COMMENTS
(Continued)

Criteria

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the unit. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payers. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

PARK DEPARTMENT - TIMELINESS OF RECEIPTS

A similar comment also appeared in prior Report B54092, entitled *DEPOSITS*.

Condition and Context

The Park Department did not always remit cash and check collections timely to the Clerk-Treasurer's office, as evidenced by the Report of Collections. We observed an instance of a six-week period where park collections were held and totaled \$630 prior to the Park Department submitting it to the Clerk-Treasurer's office for receipt and deposit. Only the fiscal officer of the Town could statutorily hold funds for deposit if the funds on hand were below \$500.

Criteria

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

Indiana Code 5-13-6-1(g) states in part:

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . .

- (2) A local officer of a political subdivision required to deposit funds under subsection (c) other than a township trustee.
- (3) A city or a town required to deposit funds under subsection (d). . . ."

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

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TOWN OF BURNS HARBOR
 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	\$ 743,724	\$ 1,946,630	\$ 1,694,603	\$ 995,751	\$ 1,883,099	\$ 1,763,621	\$ 1,115,229
MOTOR VEHICLE HIGHWAY	391,638	154,400	227,809	318,229	153,587	256,388	215,428
LOCAL ROAD & STREET	79,886	30,796	24,000	86,682	30,399	25,644	91,437
MOTOR VEHICLE HIGHWAY RESTRICTED	-	24,878	20,500	4,378	21,941	24,000	2,319
PARK NON-REV OPERATION	15,541	5,662	626	20,577	4,335	20,332	4,580
FIRE NON-REV AMBULANCE	13,942	97,830	100,936	10,836	71,802	45,209	37,429
LOCAL LAW ENF CONT ED	16,159	6,543	6,786	15,916	5,974	13,622	8,268
PARK AND RECREATION	61,258	107,409	93,697	74,970	103,586	103,390	75,166
RAINY DAY FUND	627,730	15,033	5,570	637,193	11,132	6,168	642,157
CEDIT LOCAL INCOME TAX	249,146	97,972	341,162	5,956	107,113	24,565	88,504
CUM CAP CIGARETTE TAX	31,958	2,641	-	34,599	2,506	-	37,105
CUM CAPITAL DEVELOPMENT	428,364	239,857	328,129	340,092	228,226	186,206	382,112
PARK NON-REV CAPITAL	8	-	-	8	-	-	8
FIRE NON-REV SPECIAL USE	3,267	-	-	3,267	-	-	3,267
CUM CAP IMPROVE SEWER	105,795	11,993	3,868	113,920	11,498	59,070	66,348
PETTY CASH	75	-	-	75	-	-	75
GEN BLDING CASH CHANGE	150	-	-	150	-	-	150
CARES RELIEF IFA GRANT FUND	-	-	-	-	58,528	58,528	-
PARK PETTY CASH	150	-	-	150	-	-	150
OPER PULL OVER GRANT	-	10,706	7,961	2,745	6,335	9,073	7
CNTY MOBILE ENF GRANT	231	-	-	231	-	-	231
CNTY DUI/CJI FUNDS GRANT	-	1,331	1,180	151	3,809	3,959	1
CNTY SUB ABUSE CNCL DUI	35	-	-	35	-	-	35
MISC GRANT	750	-	-	750	-	-	750
LOCAL ROAD & BRIDGE GRANT	-	925,543	836,160	89,383	946,766	918,051	118,098
CARES PROVIDER RELIEF GRANT FUND	-	-	-	-	2,192	-	2,192
REDEVELOPMENT GENERAL	823,377	816,049	1,060,804	578,622	793,344	1,067,961	304,005
REDEVELOPMENT OPERATION	140,171	269,125	142,395	266,901	310,533	245,992	331,442
IDNR NEXT LEVEL TRAILS GRANT	-	50,000	50,000	-	1,341,470	299,693	1,041,777
POLICE DONATION	4,434	2,000	2,635	3,799	500	-	4,299
FIRE DONATION	6,600	16,638	21,738	1,500	11,646	12,472	674
PARK DONATION	18,462	1,287	4,240	15,509	526	898	15,137
PAYROLL	3,311	1,188,450	1,189,814	1,947	1,345,479	1,345,441	1,985
STATE SALES TAX PAYABLE	202	148	206	144	97	167	74
SPECIAL REV HARBOR TRAIL	7,202	-	-	7,202	-	-	7,202
PARK BLDING RENT DEPOSIT	360	3,535	3,590	305	2,790	2,740	355
WASTEWATER UTILITY OPER	982,729	503,431	380,144	1,106,016	492,689	320,508	1,278,197
WASTEWATER CASH CHANGE	150	-	-	150	-	-	150
Totals	\$ 4,756,805	\$ 6,529,887	\$ 6,548,553	\$ 4,738,139	\$ 7,951,902	\$ 6,813,698	\$ 5,876,343

TOWN OF BURNS HARBOR
 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	12-31-22		
GENERAL	\$ 1,115,229	\$ 2,074,771	\$ 1,824,364	\$ 1,365,636	\$ 2,047,678	\$ 1,852,423	\$ 1,560,891		
MOTOR VEHICLE HIGHWAY	215,428	181,702	105,459	291,671	207,485	201,515	297,641		
LOCAL ROAD AND STREET	91,437	33,176	7,927	116,686	42,322	29,649	129,359		
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	2,319	24,249	-	26,568	36,593	49,160	14,001		
PARK NONREVERTING OPERATING	4,580	3,727	38	8,269	3,899	1,342	10,826		
EMERGENCY MEDICAL SERVICES (OPERATIONS & TAX REV)	37,429	97,746	24,064	111,111	78,596	184,399	5,308		
TRASH & GARBAGE PICKUP (IF OPER. MOSTLY USER FEES)	-	-	-	-	19,694	-	19,694		
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	8,268	4,295	4,517	8,046	8,327	3,359	13,014		
PARK AND RECREATION - OPERATING	75,166	108,748	107,413	76,501	104,296	104,733	76,064		
RAINY DAY	642,157	8,229	6,007	644,379	10,014	1,769	652,624		
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	88,504	111,554	47,361	152,697	107,241	114,900	145,038		
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	14,957	-	14,957		
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	6,410	-	6,410		
LEVY EXCESS	-	-	-	-	27,992	-	27,992		
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	37,105	1,207	-	38,312	3,730	-	42,042		
CUMULATIVE CAPITAL DEVELOPMENT	382,112	263,520	245,543	400,089	283,149	212,537	470,701		
PARK NONREVERTING CAPITAL	8	-	-	8	-	-	8		
FIRE NONREVERTING SPECIAL USE	3,267	-	-	3,267	-	-	3,267		
CUMULATIVE CAPITAL IMPROVEMENT - SPECIAL SEWER	66,348	14,345	733	79,960	13,307	3,650	89,617		
GENERAL IMPROVEMENT	-	11,316	-	11,316	4,704	-	16,020		
PARK DONATION - RESTRICTED NONCAPITAL PROJECTS	-	-	-	-	8,881	121	8,760		
GENERAL PETTY CASH	75	-	-	75	-	-	75		
GENERAL BUILDING CASH CHANGE	150	-	-	150	-	-	150		
CARES RELIEF IFA GRANT FUND	-	2,675	2,675	-	-	-	-		
ARP CORONAVIRUS LOCAL FISCAL RECOVERY	-	206,356	-	206,356	210,224	49,453	367,127		
PARK PETTY CASH	150	-	-	150	-	-	150		
COUNTY CITLI GRANT	7	8,629	8,635	1	9,909	9,909	1		
COUNTY MOBILE ENFORCEMENT GRANT	231	8,670	7,000	1,901	-	-	1,901		
COUNTY DUITF GRANT	1	4,172	4,172	1	4,876	4,876	1		
CNTY SUB ABUSE CNCL GRANT	35	-	35	-	-	-	-		
MISCELLANEOUS GRANT	750	-	-	750	-	-	750		
LOCAL ROAD & BRIDGE GRANT	118,098	29,189	94,839	52,448	762,793	815,241	-		
CARES PROVIDER RELIEF GRANT FUND	2,192	-	2,192	-	-	-	-		
REDEVELOPMENT TIF ALLOCATION	304,005	718,416	325,985	696,436	820,648	207,906	1,309,178		
REDEVELOPMENT OPERATIONS	331,442	260,083	302,601	288,924	226,372	107,077	408,219		
IDNR NEXT LEVEL TRAILS GRANT	1,041,777	19,941	1,061,718	-	-	-	-		
POLICE DONATIONS - RESTRICTED CAPITAL PROJECTS	4,299	30	-	4,329	-	-	4,329		
FIRE DONATIONS - RESTRICTED CAPITAL PROJECTS	674	1,125	-	1,799	-	-	1,799		
PARK DONATIONS - RESTRICTED CAPITAL PROJECTS	15,137	503	2,268	13,372	713	10,710	3,375		
PAYROLL	1,986	1,469,606	1,467,812	3,780	1,423,683	1,424,384	3,079		
STATE SALES TAX PAYABLE	73	95	83	85	104	91	98		
SPECIAL REVENUE HARBOR TRAILS SUBDIVISION	7,202	-	1,103	6,099	-	-	6,099		
PARK RENTAL DEPOSITS	355	540	520	375	2,640	2,660	355		
SEWAGE UTILITY OPERATING	1,278,197	476,558	458,417	1,296,338	505,178	434,833	1,366,683		
SEWAGE UTILITY CASH CHANGE	150	-	-	150	-	-	150		
Totals	<u>\$ 5,876,343</u>	<u>\$ 6,145,173</u>	<u>\$ 6,113,481</u>	<u>\$ 5,908,035</u>	<u>\$ 6,996,415</u>	<u>\$ 5,826,697</u>	<u>\$ 7,077,753</u>		

TOWN OF BURNS HARBOR
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
GENERAL	\$ 1,560,892	\$ 2,170,888	\$ 1,637,498	\$ 2,094,282
MOTOR VEHICLE HIGHWAY	297,642	353,474	261,431	389,685
LOCAL ROAD AND STREET	129,359	47,808	30,000	147,167
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	14,001	44,251	46,795	11,457
PARK NONREVERTING OPERATING	10,826	5,326	1,233	14,919
EMERGENCY MEDICAL SERVICES (OPERATIONS & TAX REV)	5,308	46,780	52,062	26
TRASH & GARBAGE PICKUP (IF OPER. MOSTLY USER FEES)	19,694	172,443	138,845	53,292
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	13,015	8,141	1,188	19,968
PARK AND RECREATION - OPERATING	76,064	113,500	106,775	82,789
RAINY DAY	652,622	26,916	11,152	668,386
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	145,037	196,125	99,691	241,471
OPIOID SETTLEMENT RESTRICTED	14,957	4,145	-	19,102
OPIOID SETTLEMENT UNRESTRICTED	6,410	1,147	-	7,557
LEVY EXCESS	27,992	-	27,992	-
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	42,042	3,730	-	45,772
CUMULATIVE CAPITAL DEVELOPMENT	470,701	258,497	125,272	603,926
PARK NONREVERTING CAPITAL	8	15,000	-	15,008
FIRE NONREVERTING SPECIAL USE	3,267	-	3,267	-
CUMULATIVE CAPITAL IMPROVEMENT - SPECIAL SEWER	89,617	12,925	2,000	100,542
GENERAL IMPROVEMENT	16,020	96,424	-	112,444
PARK DONATION - RESTRICTED NONCAPITAL PROJECTS	8,759	523	1,517	7,765
GENERAL PETTY CASH	75	75	-	150
GENERAL BUILDING CASH CHANGE	150	-	-	150
ARP CORONAVIRUS LOCAL FISCAL RECOVERY	367,127	10,546	1,625	376,048
PARK PETTY CASH	150	-	-	150
COUNTY CITLI GRANT	-	6,922	6,922	-
COUNTY MOBILE ENFORCEMENT GRANT	1,901	-	-	1,901
COUNTY DUITF GRANT	-	900	811	89
MISCELLANEOUS GRANT	750	-	-	750
LOCAL ROAD & BRIDGE GRANT	-	1,064,760	1,064,760	-
REDEVELOPMENT TIF ALLOCATION	1,309,179	992,690	838,663	1,463,206
REDEVELOPMENT OPERATIONS	408,219	40,010	7,885	440,344
POLICE DONATIONS - RESTRICTED CAPITAL PROJECTS	4,329	2,940	1,888	5,381
FIRE DONATIONS - RESTRICTED CAPITAL PROJECTS	1,799	-	-	1,799
PARK DONATIONS - RESTRICTED CAPITAL PROJECTS	3,376	265	-	3,641
PAYROLL	3,079	1,288,216	1,289,273	2,022
STATE SALES TAX PAYABLE	98	149	95	152
SPECIAL REVENUE HARBOR TRAILS SUBDIVISION	6,099	-	-	6,099
PARK RENTAL DEPOSITS	355	3,740	3,895	200
SEWAGE UTILITY OPERATING	1,366,684	541,313	272,840	1,635,157
SEWAGE UTILITY CASH CHANGE	150	-	-	150
Totals	\$ 7,077,753	\$ 7,530,569	\$ 6,035,375	\$ 8,572,947



Town of Burns Harbor

1240 North Boo Road
Burns Harbor, Indiana 46304-9707

Nicole M. Migliorini
Clerk-Treasurer

Telephone: 219-787-9413
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OFFICIAL RESPONSE

Date: July 18, 2024

Indiana State Board of Accounts

302 West Washington St. Room E418

Indianapolis, IN 46204-2765

Re:

The Town of Burns Harbor has been made aware of the changes that need to be implemented in our day to day procedures and is working to correct the matters. After thoroughly reviewing the concerns brought to our attention, the Town of Burns Harbor has created new corrective plans to correct any reoccurring issues that were brought forth during the audit process.

Nicole M. Migliorini

Town of Burns Harbor