

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

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF BURLINGTON

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

05/20/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Karen Dinger	01-01-19 to 12-31-24
President of the Town Council	Dale Steven Michael Kevin Hammond	01-01-19 to 03-31-24 04-01-24 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF BURLINGTON, CARROLL 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 Burlington (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.

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 Karen Dinger, Clerk-Treasurer, and Dale Steven Michael, former President of the Town Council, on May 3, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 23, 2024

TOWN OF BURLINGTON  
COMMENTS

No reportable instances of noncompliance.

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

TOWN OF BURLINGTON  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
General Fund	\$ 368,179	\$ 263,355	\$ 211,835	\$ 419,699	\$ 204,007	\$ 300,072	\$ 323,634
Motor Vehicle Highway	305,317	58,635	70,814	293,138	54,377	60,152	287,363
Local Road and Street	30,021	5,086	10,000	25,107	4,823	12,000	17,930
MVH Restricted (subfund of Motor Vehicle Highway)	-	12,977	-	12,977	11,445	-	24,422
Local Law Enforcement Continuing Education Fund	5,565	926	-	6,491	1,204	-	7,695
User Fee Fund	554	-	-	554	-	-	554
Rainy Day	69,063	14,600	-	83,663	-	-	83,663
LIT - Economic Development (formerly CEDIT)	63,761	12,758	8,175	68,344	9,690	10,311	67,723
Cumulative Capital Improvement - Cigarette Tax	12,189	1,378	-	13,567	1,307	-	14,874
Cumulative Capital Development	63,322	4,917	19,700	48,539	4,448	40,000	12,987
Cumulative Fire	50,797	3,535	-	54,332	3,082	40,000	17,414
Payroll	-	-	-	-	142,171	142,121	50
Riverboat	31,402	3,572	6,125	28,849	3,572	3,825	28,596
General Fund Money Market	25,600	271	-	25,871	69	-	25,940
CARES IFA	-	-	-	-	19,531	19,531	-
Donation (Park Special Donations)	6,786	983	-	7,769	20	-	7,789
PARK GRANT	-	10,000	10,000	-	-	-	-
Joint Park Board Fund	70,818	80,000	71,373	79,445	80,000	70,619	88,826
Local Road and Bridge Matching Grant Fund	64,254	-	63,745	509	-	-	509
Park Grant (Local Grant)	-	-	-	-	7,500	7,500	-
Trust Indiana - General Fund	-	-	-	-	70,009	-	70,009
Trust Indiana - Motor Vehicle Highway	-	-	-	-	25,003	-	25,003
Trust Indiana - Cumulative Capital Development	-	-	-	-	40,003	-	40,003
Trust Indiana - Cumulative Fire	-	-	-	-	40,021	-	40,021
Trust Indiana - Local Road and Street	-	-	-	-	12,002	-	12,002
Payroll	2,900	129,994	129,622	3,272	-	-	3,272
Sewage Utility Operating	482,142	183,294	260,199	405,237	154,059	118,790	440,506
Sewage Utility Depreciation	92,228	593	-	92,821	349	25,000	68,170
Trust Indiana - Sewage Utility Depreciation	-	-	-	-	25,001	-	25,001
<b>Totals</b>	<b>\$ 1,744,898</b>	<b>\$ 786,874</b>	<b>\$ 861,588</b>	<b>\$ 1,670,184</b>	<b>\$ 913,693</b>	<b>\$ 849,921</b>	<b>\$ 1,733,956</b>

TOWN OF BURLINGTON  
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	\$ 323,634	\$ 244,316	\$ 204,263	\$ 363,687	\$ 275,484	\$ 190,483	\$ 448,688
Motor Vehicle Highway	287,363	45,656	64,705	268,314	33,747	37,138	264,923
Local Road and Street	17,931	5,088	37	22,982	5,010	-	27,992
MVH Restricted (subfund of Motor Vehicle Highway)	24,422	12,649	26,000	11,071	11,589	-	22,660
Local Law Enforcement Continuing Education Fund	7,695	54	-	7,749	1,435	-	9,184
Riverboat	28,596	2,385	4,955	26,026	2,051	4,816	23,261
User Fee Fund	554	-	-	554	-	-	554
Rainy Day	83,663	-	-	83,663	-	-	83,663
LIT - Economic Development (formerly CEDIT)	67,723	13,368	6,311	74,780	15,204	6,958	83,026
Opioid Settlement Restricted	-	-	-	-	2,398	-	2,398
Opioid Settlement Unrestricted	-	-	-	-	1,028	-	1,028
Cumulative Capital Improvement - Cigarette Tax	14,874	1,239	2,000	14,113	938	2,147	12,904
Cumulative Capital Development	12,988	4,150	-	17,138	34,194	-	51,332
Cumulative Fire	17,414	2,847	-	20,261	2,918	-	23,179
Donation (Park)	7,789	4,425	-	12,214	12,912	320	24,806
Payroll	3,322	147,200	146,611	3,911	128,962	128,954	3,919
Construction Retainage	-	-	-	-	6,368	-	6,368
General Fund Money Market	25,940	21	-	25,961	10	25,971	-
American Rescue Plan Fund	-	68,183	-	68,183	68,699	120,990	15,892
C.F. Camera System Grant Fund	-	-	-	-	4,929	-	4,929
Joint Park Board Fund	88,826	80,297	62,383	106,740	82,011	66,034	122,717
Local Road and Bridge Matching Grant Fund	509	218,687	215,418	3,778	-	-	3,778
Park Grant (Local Grant)	-	5,000	5,000	-	-	-	-
Trust Indiana - General Fund	70,009	43	-	70,052	1,047	-	71,099
Trust Indiana - Motor Vehicle Highway	25,003	15	-	25,018	374	-	25,392
Trust Indiana - Cumulative Capital Development	40,003	25	-	40,028	234	30,000	10,262
Trust Indiana - Cumulative Fire	40,021	25	-	40,046	598	-	40,644
Trust Indiana - Local Road and Street	12,002	7	-	12,009	179	-	12,188
Sewage Utility Operating	440,506	173,435	101,541	512,400	174,354	124,663	562,091
Sewage Utility Depreciation	68,171	-	-	68,171	-	-	68,171
Trust Indiana - Sewage Utility Depreciation	25,001	15	-	25,016	374	-	25,390
Totals	<u>\$ 1,733,959</u>	<u>\$ 1,029,130</u>	<u>\$ 839,224</u>	<u>\$ 1,923,865</u>	<u>\$ 867,047</u>	<u>\$ 738,474</u>	<u>\$ 2,052,438</u>