

Annual Financial Report



Indiana State Board of Accounts

2017

JACKSON TOWNSHIP

Morgan County

Submitted on 2/28/2018 9:40:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Jackson Township, Morgan County, Indiana
Annual Financial Report - 2017
Cash & Investments Combined Statement**

| | Local Fund Number | Local Fund Name | Beg Cash & Inv Bal | Receipts | Disbursement | End Cash & Inv Bal |
|--------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | Jan. 1, 2017 | | | Dec. 31, 2017 |
| Governmental Activities | 1 | Cumulative Fire | \$27,744.42 | \$18,087.78 | \$26,201.39 | \$19,630.81 |
| | 4 | Fire Fighting | \$41,001.00 | \$101,636.37 | \$91,170.60 | \$51,466.77 |
| | 6 | Rainy Day | \$116,881.44 | \$0.00 | \$34,837.22 | \$82,044.22 |
| | 7 | Township | \$31,830.12 | \$87,035.21 | \$60,007.45 | \$58,857.88 |
| | 8 | Township Assistance | \$26,144.91 | \$4,002.41 | \$4,000.00 | \$26,147.32 |
| GRAND TOTAL | | | \$243,601.89 | \$210,761.77 | \$216,216.66 | \$238,147.00 |

**Jackson Township, Morgan County, Indiana
Detailed Receipts 2017**

| | | | |
|--------------------------------------|--|---|---------------------|
| Governmental Activities | Cumulative Fire | General Property Taxes | \$18,031.78 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$56.00 |
| | Total Taxes and Intergovernmental | | \$18,087.78 |
| | | | |
| | Total Cumulative Fire | | \$18,087.78 |
| | | | |
| | Fire Fighting | General Property Taxes | \$26,872.37 |
| | | Local Income Tax (LIT) for Levy Freeze | \$4,596.00 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$97.00 |
| | | Local Income Tax (LIT) Certified Shares | \$70,071.00 |
| | Total Taxes and Intergovernmental | | \$101,636.37 |
| | | | |
| | Total Fire Fighting | | \$101,636.37 |
| | | | |
| | Township | General Property Taxes | \$71,818.29 |
| | | Local Income Tax (LIT) for Levy Freeze | \$14,708.00 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$417.00 |
| | Total Taxes and Intergovernmental | | \$86,943.29 |
| | | | |
| | | Earnings on Investments and Deposits | \$41.72 |
| | | Refunds and Reimbursements | \$0.20 |
| | | Donations, Gifts, and Bequests | \$50.00 |
| | Total Other Receipts | | \$91.92 |
| | | | |
| | Total Township | | \$87,035.21 |
| | | | |
| | Township Assistance | General Property Taxes | \$3,578.95 |
| | | Vehicle/Aircraft Excise Tax Distribution | \$403.46 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$20.00 |
| | Total Taxes and Intergovernmental | | \$4,002.41 |
| | | | |
| | Total Township Assistance | | \$4,002.41 |
| | | | |
| Total Governmental Activities | | | \$210,761.77 |

**Jackson Township, Morgan County, Indiana
Disbursements by Fund - 2017**

| | | | |
|-----------------------------------|-----------------------------------|-----------------------------------|--------------------|
| Governmental Activities | Cumulative Fire | Repairs and Maintenance | \$8,079.00 |
| | | Other Services and Charges | \$18,122.39 |
| | | Total Services and Charges | \$26,201.39 |
| | | <hr/> | |
| Total Cumulative Fire | | | \$26,201.39 |
| <hr/> | | | |
| Fire Fighting | Other Supplies | | \$5,200.00 |
| | | Total Supplies | \$5,200.00 |
| | <hr/> | | |
| | Professional Services | \$80,300.00 | |
| | Utility Services | \$334.04 | |
| | Repairs and Maintenance | \$5,064.90 | |
| | Other Services and Charges | \$271.66 | |
| Total Services and Charges | \$85,970.60 | | |
| <hr/> | | | |
| Total Fire Fighting | | | \$91,170.60 |
| <hr/> | | | |
| Rainy Day | Salaries and Wages | | \$4,500.00 |
| | | Total Personal Services | \$4,500.00 |
| | <hr/> | | |
| | Professional Services | \$25,000.00 | |
| | Total Services and Charges | \$25,000.00 | |
| | <hr/> | | |
| Housing | \$3,836.00 | | |
| Utilities | \$1,501.22 | | |
| Total Township Assistance | \$5,337.22 | | |
| <hr/> | | | |
| Total Rainy Day | | | \$34,837.22 |
| <hr/> | | | |
| Township | Salaries and Wages | | \$35,699.55 |
| | | Total Personal Services | \$35,699.55 |
| | <hr/> | | |
| | Office Supplies | \$641.47 | |
| Total Supplies | \$641.47 | | |
| <hr/> | | | |
| Professional Services | \$2,000.00 | | |

| | | | |
|--------------------------------------|----------------------------------|---|--------------------|
| Governmental Activities | Township | Communication and Transportation | \$2,839.10 |
| | | Printing and Advertising | \$177.75 |
| | | Insurance | \$5,233.00 |
| | | Rentals | \$10,222.00 |
| | | Total Services and Charges | \$20,471.85 |
| | | Payment of Taxes and Other Payroll Withholdings | \$3,194.58 |
| | | Total Other Disbursements | \$3,194.58 |
| | | Total Township | \$60,007.45 |
| | Township Assistance | Salaries and Wages | \$1,500.00 |
| | | Total Personal Services | \$1,500.00 |
| Housing | | \$1,500.00 | |
| Funerals, Burials, Cremations | | \$1,000.00 | |
| Total Township Assistance | | \$2,500.00 | |
| | Total Township Assistance | \$4,000.00 | |
| Total Governmental Activities | | \$216,216.66 | |

**Jackson Township, Morgan County, Indiana
Township Disbursements - 2017**

| Fund Name | Category | Paid To | Amount |
|----------------------------------|-----------------------------------|--|--------------------|
| Cumulative Fire | Other Disbursements | ECS | \$8,079.00 |
| | Other Disbursements | Municipal Emergency Servies | \$18,122.39 |
| | Total Other Disbursements | | \$26,201.39 |
| Total Cumulative Fire | | | \$26,201.39 |
| Fire Fighting | Services and Charges | Painted Hills Utilities | \$334.04 |
| | Services and Charges | Duke | \$271.66 |
| | Services and Charges | ECS | \$5,064.90 |
| | Total Services and Charges | | \$5,670.60 |
| | Other Disbursements | Morgantown Volunteer Fire Department Fire Contract | \$80,300.00 |
| | Other Disbursements | Morgantown Volunteer Fire Department Clothing Allo | \$5,200.00 |
| Total Other Disbursements | | \$85,500.00 | |
| Total Fire Fighting | | | \$91,170.60 |
| Rainy Day | Personal Services | Pat Murphy | \$4,500.00 |
| Total Personal Services | | \$4,500.00 | |
| | Township Assistance | Duke Energy | \$1,283.42 |
| | Township Assistance | Carpenter Rentals | \$1,730.00 |
| | Township Assistance | SCI REMC | \$217.80 |
| | Township Assistance | James Meredith | \$300.00 |
| | Township Assistance | Michael Taylor | \$500.00 |
| | Township Assistance | Village Management Company | \$456.00 |
| | Township Assistance | Tracie Graham | \$450.00 |
| | Township Assistance | Vanwinkle U-Sav Trailer Court | \$400.00 |
| Total Township Assistance | | \$5,337.22 | |
| | Other Disbursements | Morgantown Volunteer Fire Department, Ambulance Co | \$25,000.00 |
| Total Other Disbursements | | \$25,000.00 | |
| Total Rainy Day | | | \$34,837.22 |
| Township | Personal Services | Bill Witt | \$17,400.00 |
| | Personal Services | Claudia Cline | \$1,949.55 |
| | Personal Services | Shawn Zupancic | \$12,000.00 |

| Fund Name | Category | Paid To | Amount |
|-----------------------------------|----------------------|--|---------------------|
| Township | Personal Services | Tom Carter | \$1,450.00 |
| | Personal Services | Jason Allen | \$1,450.00 |
| | Personal Services | Mark Sighting | \$1,450.00 |
| Total Personal Services | | | \$35,699.55 |
| <hr/> | | | |
| | Supplies | Post Office | \$98.00 |
| | Supplies | Boyce | \$471.48 |
| | Supplies | Keller Office Supply | \$71.99 |
| Total Supplies | | | \$641.47 |
| <hr/> | | | |
| | Services and Charges | AT&T | \$2,601.81 |
| | Services and Charges | Verizon | \$117.89 |
| | Services and Charges | Midwest Internet Service | \$119.40 |
| | Services and Charges | Hoosier Times | \$177.75 |
| | Services and Charges | Fleener Mowing | \$2,000.00 |
| | Services and Charges | Selective Insurance | \$5,088.00 |
| | Services and Charges | Morgan Insurance | \$145.00 |
| | Services and Charges | Bill Witt, Office Rental | \$10,200.00 |
| | Services and Charges | First Merchants Bank, Safety Deposit Box | \$22.00 |
| Total Services and Charges | | | \$20,471.85 |
| <hr/> | | | |
| | Other Disbursements | Federal Taxes | \$3,194.58 |
| Total Other Disbursements | | | \$3,194.58 |
| <hr/> | | | |
| Total Township | | | \$60,007.45 |
| Township Assistance | Personal Services | Pat Murphy | \$1,500.00 |
| Total Personal Services | | | \$1,500.00 |
| <hr/> | | | |
| | Township Assistance | Robert Davis | \$500.00 |
| | Township Assistance | Meredith Clark Funeral Home | \$1,000.00 |
| | Township Assistance | Eva Graves | \$500.00 |
| | Township Assistance | Home Bank | \$500.00 |
| Total Township Assistance | | | \$2,500.00 |
| Total Township Assistance | | | \$4,000.00 |
| GRAND TOTAL | | | \$216,216.66 |

**Jackson Township, Morgan County, Indiana
Disbursements by Fund with Departments - 2017**

| | | | | |
|---|----------|---------------|---|--------------------|
| Governmental Activities | Township | No Department | Salaries and Wages | \$35,699.55 |
| Total Personal Services | | | | \$35,699.55 |
| | | | Office Supplies | \$641.47 |
| Total Supplies | | | | \$641.47 |
| | | | Professional Services | \$2,000.00 |
| | | | Communication and Transportation | \$2,839.10 |
| | | | Printing and Advertising | \$177.75 |
| | | | Insurance | \$5,233.00 |
| | | | Rentals | \$10,222.00 |
| Total Services and Charges | | | | \$20,471.85 |
| | | | Payment of Taxes and Other Payroll Withholdings | \$3,194.58 |
| Total Other Disbursements | | | | \$3,194.58 |
| Total No Department | | | | \$60,007.45 |
| Total Township | | | | \$60,007.45 |
| Total Governmental Activities Disbursements for Funds with Departments | | | | \$60,007.45 |

Jackson Township, Morgan County, Indiana
Debt Statement - 2017

GRAND TOTAL

\$0.00

**Jackson Township, Morgan County, Indiana
Leases 2017**

| | Lessor | Description or Purpose | Annual Lease Payment Due | Lease Beginning Date | Lease Ending Date | Will you retain ownership of the property at the end of the lease term? |
|--------------------|---------------|-------------------------------|-------------------------------------|-------------------------------------|----------------------------------|--|
| GRAND TOTAL | | | | | | |

Jackson Township, Morgan County, Indiana
Transfer Report - 2017

| Transfers Out (Disbursements) | | Transfers In (Receipts) | |
|----------------------------------|--------|----------------------------|--------|
| Fund | Amount | Fund | Amount |
| Total Transfers Out | | Total Transfers In | |

**Jackson Township, Morgan County, Indiana
Capital Assets 2017**

| Government or Enterprise | Land | Infrastructure | Building | Improvements Other Than Buildings | Machinery, Equipment, and Vehicles | Construction in Progress | Books and Other | Total |
|-----------------------------------|---------------|-----------------------|---------------------|--|---|-------------------------------------|----------------------------|---------------------|
| Governmental Activities (General) | \$0.00 | \$0.00 | \$390,000.00 | \$80,000.00 | \$176,331.00 | \$0.00 | \$0.00 | \$646,331.00 |
| TOTAL | \$0.00 | \$0.00 | \$390,000.00 | \$80,000.00 | \$176,331.00 | \$0.00 | \$0.00 | \$646,331.00 |

**Jackson Township, Morgan County, Indiana
Accounts Payable/Receivable Statement - 2017**

| Government or Enterprise | Accounts Payable | Accounts Receivable |
|---------------------------------|-------------------------|----------------------------|
| Governmental Activities | \$0.00 | \$0.00 |

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)
Jackson Township, Morgan County, Indiana
TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)
FOR THE PERIOD ENDING DECEMBER 31, 2017

| | |
|--|------------|
| 1. Total number of requests for Township Assistance | 30 |
| 2.(A) Total number of recipients of Township Assistance | 50 |
| 2.(B) Total number of households containing recipients of Township Assistance | 19 |
| 2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance | 21 |
| 2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance | 21 |
| 3. Total value of benefits provided to recipients of Township Assistance | \$7,837.22 |
| 4. Total value of benefits provided through efforts of township staff from sources other than township funds | \$0.00 |
| 5.(A) Total number receiving utility assistance - recipients | 19 |
| 5.(A)(i) Total number receiving utility assistance - households | 6 |
| 5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds | 0 |
| 6.(i) Total value of benefits provided for payment of utilities - township | \$1,501.22 |
| 6.(ii) Total value of benefits provided for payment of utilities - nontownship sources | \$0.00 |
| 6.(iii) Total value of all benefits provided for payment of utilities | \$1,501.22 |
| 7.(A) Total number receiving housing assistance - recipients | 23 |
| 7.(A)(i) Total number receiving housing assistance - households | 12 |
| 7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds | 0 |
| 8.(i) Total value of benefits provided for housing assistance - township | \$5,336.00 |
| 8.(ii) Total value of benefits provided for housing assistance - nontownship sources | \$0.00 |
| 8.(iii) Total value of all benefits provided for payment of housing assistance | \$5,336.00 |
| 9.(A) Total number receiving food assistance - recipients | 0 |
| 9.(A)(i) Total number receiving food assistance - households | 0 |
| 9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds | 0 |
| 10.(i) Total value provided for food assistance - township | \$0.00 |
| 10.(ii) Total value provided for food assistance - nontownship sources | \$0.00 |
| 10.(iii) Total value of all food assistance provided | \$0.00 |

| | |
|---|--------|
| 11.(A) Total number provided health care - recipients | 0 |
| 11.(A)(i) Total number provided health care - households | 0 |
| 11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds | 0 |
| 12.(i) Total value of health care provided - township | \$0.00 |
| 12.(ii) Total value of health care provided - nontownship sources | \$0.00 |
| 12.(iii) Total value of all health care provided | \$0.00 |

| | |
|--|------------|
| 13. Total number of funerals, burials and cremations | 1 |
| 14.(A) Total actual value of funerals, burials and cremations | \$1,000.00 |
| 14.(B)(i) Total paid by township funds for funerals, burials and cremations | \$1,000.00 |
| 14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations | \$0.00 |
| 15.(A) Total number of nights of emergency shelter provided to the homeless | 0 |
| 15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds | 0 |
| 15.(C)(i) Total value of emergency shelter for homeless individuals - township | \$0.00 |
| 15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources | \$0.00 |
| 15.(C)(iii) Total value of all emergency shelter provided for homeless individuals | \$0.00 |
| 16.(A) Total number of referrals of township assistance applicants to other programs | 19 |
| 16.(B) Total value of township services in making referrals to other programs | \$0.00 |
| 17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee | 0 |
| 18. Number of hours spent by township assistance recipients at workfare | 0 |
| 19.(i) Total value of services provided by workfare to the township | \$0.00 |
| 19.(ii) Total value of services provided by workfare to other agencies | \$0.00 |
| 19.(iii) Total value of all services provided by workfare | \$0.00 |
| 20.(A) Total amount of reimbursement for assistance received from recipients | \$0.00 |
| 20.(B) Total amount of reimbursement for assistance received from members of recipients' households | \$0.00 |
| 20.(C) Total amount of reimbursement for assistance received from recipients' estates | \$0.00 |
| 21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e) | \$0.00 |

| | |
|---|------------|
| 22.(A) Total number of individuals assisted through a representative payee program | 0 |
| 22.(B) Total amount of funds processed through the representative payee program that are not township funds | \$0.00 |
| 23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds | 0 |
| 23.(B) Total amount of nontownship funds used to provide the special nontraditional programs | \$0.00 |
| 24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients | 2 |
| 24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households | 2 |
| 24.(B) Total value of case management services provided | \$6,000.00 |
| 25. Total number of housing inspections performed by the township | 0 |

DATE _____ TRUSTEE'S SIGNATURE _____

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconciliation or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

**Jackson Township, Morgan County, Indiana
Pensions - 2017**

| 1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply. | YES | NO |
|--|-----|----|
|--|-----|----|