

# Annual Financial Report



Indiana State Board of Accounts

2018

JACKSON TOWNSHIP

Morgan County

Submitted on 2/1/2019 11:40:00 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 - 2018  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2018			Dec. 31, 2018
<b>Governmental Activities</b>	1	Cumulative Fire	\$19,630.81	\$18,147.95	\$0.00	\$37,778.76
	4	Fire Fighting	\$51,466.77	\$98,894.73	\$89,868.79	\$60,492.71
	6	Rainy Day	\$82,044.22	\$0.00	\$0.00	\$82,044.22
	7	Township	\$58,857.88	\$88,540.88	\$64,468.11	\$82,930.65
	8	Township Assistance	\$26,147.32	\$6,240.85	\$14,131.21	\$18,256.96
<b>GRAND TOTAL</b>			<b>\$238,147.00</b>	<b>\$211,824.41</b>	<b>\$168,468.11</b>	<b>\$281,503.30</b>

**Jackson Township, Morgan County, Indiana  
Detailed Receipts 2018**

Governmental Activities	Cumulative Fire	General Property Taxes	\$16,021.36
		Vehicle/Aircraft Excise Tax Distribution	\$2,073.59
		Commercial Vehicle Excise Tax Distribution (CVET)	\$53.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$18,147.95</b>
	<b>Total Cumulative Fire</b>		<b>\$18,147.95</b>
	Fire Fighting	General Property Taxes	\$24,413.51
		Local Income Tax (LIT) for Levy Freeze	\$4,596.00
		Vehicle/Aircraft Excise Tax Distribution	\$3,752.22
		Commercial Vehicle Excise Tax Distribution (CVET)	\$96.00
		Local Income Tax (LIT) Certified Shares	\$66,037.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$98,894.73</b>
	<b>Total Fire Fighting</b>		<b>\$98,894.73</b>
	Township	General Property Taxes	\$63,666.10
		Local Income Tax (LIT) for Levy Freeze	\$14,708.00
		Vehicle/Aircraft Excise Tax Distribution	\$9,692.31
		Commercial Vehicle Excise Tax Distribution (CVET)	\$396.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$88,462.41</b>
		Earnings on Investments and Deposits	\$78.47
	<b>Total Other Receipts</b>		<b>\$78.47</b>
	<b>Total Township</b>		<b>\$88,540.88</b>
	Township Assistance	General Property Taxes	\$5,528.43
		Vehicle/Aircraft Excise Tax Distribution	\$684.42
		Commercial Vehicle Excise Tax Distribution (CVET)	\$28.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$6,240.85</b>
	<b>Total Township Assistance</b>		<b>\$6,240.85</b>
<b>Total Governmental Activities</b>			<b>\$211,824.41</b>

**Jackson Township, Morgan County, Indiana  
Disbursements by Fund - 2018**

Governmental Activities	Fire Fighting	Other Supplies	\$5,200.00
		<b>Total Supplies</b>	<b>\$5,200.00</b>
		<hr style="border-top: 1px dashed #000;"/>	
		Professional Services	\$80,300.00
		Utility Services	\$323.79
		Repairs and Maintenance	\$4,045.00
		<b>Total Services and Charges</b>	<b>\$84,668.79</b>
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		<b>Total Fire Fighting</b>	<b>\$89,868.79</b>
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	Township	Salaries and Wages	\$36,150.00
		<b>Total Personal Services</b>	<b>\$36,150.00</b>
		<hr style="border-top: 1px dashed #000;"/>	
		Office Supplies	\$711.33
		<b>Total Supplies</b>	<b>\$711.33</b>
		<hr style="border-top: 1px dashed #000;"/>	
		Professional Services	\$1,750.00
		Communication and Transportation	\$2,582.29
		Printing and Advertising	\$180.76
		Insurance	\$5,545.00
		Repairs and Maintenance	\$3,852.17
		Rentals	\$10,222.00
		Other Services and Charges	\$250.00
		<b>Total Services and Charges</b>	<b>\$24,382.22</b>
		<hr style="border-top: 1px dashed #000;"/>	
		Payment of Taxes and Other Payroll Withholdings	\$3,224.56
		<b>Total Other Disbursements</b>	<b>\$3,224.56</b>
		<hr style="border-top: 1px dashed #000;"/>	
		<b>Total Township</b>	<b>\$64,468.11</b>
		<hr style="border-top: 1px dashed #000;"/>	
	Township Assistance	Salaries and Wages	\$6,000.00
		<b>Total Personal Services</b>	<b>\$6,000.00</b>
		<hr style="border-top: 1px dashed #000;"/>	

Governmental Activities	Township Assistance	Operating Supplies	\$47.23
		<b>Total Supplies</b>	<b>\$47.23</b>
		Housing	\$5,102.00
		Utilities	\$1,981.98
		Funerals, Burials, Cremations	\$1,000.00
		<b>Total Township Assistance</b>	<b>\$8,083.98</b>
	<b>Total Township Assistance</b>		<b>\$14,131.21</b>
<b>Total Governmental Activities</b>			<b>\$168,468.11</b>

**Jackson Township, Morgan County, Indiana  
Township Disbursements - 2018**

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Fire Fighting	Services and Charges	Painted Hills Utilities	\$55.50
	Services and Charges	Duke Electric	\$268.29
	Services and Charges	ECS	\$4,045.00
	<b>Total Services and Charges</b>		<b>\$4,368.79</b>
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	Other Disbursements	Morgantown Volunteer Fire Department Fire Contract	\$80,300.00
	Other Disbursements	Morgantown Volunteer Fire Department Clothing Allo	\$5,200.00
<b>Total Other Disbursements</b>		<b>\$85,500.00</b>	
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<b>Total Fire Fighting</b>		<b>\$89,868.79</b>	
Township	Personal Services	Bill Witt	\$17,400.00
	Personal Services	Shawn Zupancic	\$14,400.00
	Personal Services	Tom Carter	\$1,450.00
	Personal Services	Jason Allen	\$1,450.00
	Personal Services	Mark Sighting	\$1,450.00
	<b>Total Personal Services</b>		<b>\$36,150.00</b>
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	Supplies	Post Office	\$249.00
	Supplies	Boyce	\$350.38
	Supplies	Keller Office Supply	\$111.95
<b>Total Supplies</b>		<b>\$711.33</b>	
<hr/>			
	Services and Charges	AT&T	\$2,102.77
	Services and Charges	Midwest Internet	\$119.40
	Services and Charges	Verizon	\$360.12
	Services and Charges	Indiana Township Association	\$250.00
	Services and Charges	Higdon Heating & Air	\$3,852.17
	Services and Charges	Hoosier Times	\$180.76
	Services and Charges	Bill Witt, Office Rent	\$10,200.00
	Services and Charges	First Merchants Bank, Safety Deposit Box	\$22.00
	Services and Charges	Fleener Mowing	\$1,750.00
	Services and Charges	Selective Insurance	\$5,400.00
	Services and Charges	Morgan Insurance	\$145.00
<b>Total Services and Charges</b>		<b>\$24,382.22</b>	

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Other Disbursements	Federal Taxes	\$3,224.56
		<b>Total Other Disbursements</b>	<b>\$3,224.56</b>
<b>Total Township</b>			<b>\$64,468.11</b>
Township Assistance	Personal Services	Pat Murphy	\$6,000.00
		<b>Total Personal Services</b>	<b>\$6,000.00</b>
	Supplies	Boyce	\$47.23
		<b>Total Supplies</b>	<b>\$47.23</b>
	Township Assistance	Robert Davis	\$500.00
	Township Assistance	Carpenter Realty	\$1,500.00
	Township Assistance	Village Apartments	\$1,477.00
	Township Assistance	Michael Taylor	\$500.00
	Township Assistance	Charles Tomlinson	\$800.00
	Township Assistance	Dorinda Comer	\$325.00
	Township Assistance	Newcomber Funeral Home	\$1,000.00
	Township Assistance	Duke Electric	\$1,981.98
		<b>Total Township Assistance</b>	<b>\$8,083.98</b>
<b>Total Township Assistance</b>			<b>\$14,131.21</b>
<b>GRAND TOTAL</b>			<b>\$168,468.11</b>

**Jackson Township, Morgan County, Indiana  
Disbursements by Fund with Departments - 2018**

Governmental Activities	Township	No Department	Salaries and Wages	\$36,150.00
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<b>Total Personal Services</b>				<b>\$36,150.00</b>
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			Office Supplies	\$711.33
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<b>Total Supplies</b>				<b>\$711.33</b>
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			Professional Services	\$1,750.00
			Communication and Transportation	\$2,582.29
			Printing and Advertising	\$180.76
			Insurance	\$5,545.00
			Repairs and Maintenance	\$3,852.17
			Rentals	\$10,222.00
			Other Services and Charges	\$250.00
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<b>Total Services and Charges</b>				<b>\$24,382.22</b>
<hr/>				
			Payment of Taxes and Other Payroll Withholdings	\$3,224.56
<hr/>				
<b>Total Other Disbursements</b>				<b>\$3,224.56</b>
<hr/>				
<b>Total No Department</b>				<b>\$64,468.11</b>
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<b>Total Township</b>				<b>\$64,468.11</b>
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<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$64,468.11</b>

Jackson Township, Morgan County, Indiana  
Debt Statement - 2018

GRAND TOTAL

\$0.00

**Jackson Township, Morgan County, Indiana  
Leases 2018**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2019</b>	<b>Lease Begining Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	Morgan County Government	EMS building lease	\$1.00	08/01/2018	07/31/2021	N/A
<b>Total Governmental Activities (General) \$1.00</b>						
						<b>GRAND TOTAL \$1.00</b>

Jackson Township, Morgan County, Indiana  
Transfer Report - 2018

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
<b>Total Transfers Out</b>		<b>Total Transfers In</b>	

**Jackson Township, Morgan County, Indiana  
Capital Assets 2018**

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

**Jackson Township, Morgan County, Indiana  
Accounts Payable/Receivable Statement - 2018**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
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, 2018

1. Total number of requests for Township Assistance	35
2.(A) Total number of recipients of Township Assistance	45
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	30
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	19
3. Total value of benefits provided to recipients of Township Assistance	\$8,083.98
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	20
5.(A)(i) Total number receiving utility assistance - households	7
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	\$1,981.98
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	\$1,981.98
7.(A) Total number receiving housing assistance - recipients	15
7.(A)(i) Total number receiving housing assistance - households	11
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	\$5,102.00
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	\$5,102.00
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	5
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	400
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	400
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 - 2018

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