

# Annual Financial Report



Indiana State Board of Accounts

2019

JACKSON TOWNSHIP

Morgan County

Submitted on 2/12/2020 10:22:00 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 - 2019  
Cash & Investments Combined Statement**

|                                | Local Fund Number  | Local Fund Name     | Beg Cash & Inv Bal<br>Jan 1, 2019 | Receipts            | Disbursement        | End Cash & Inv Bal<br>Dec 31, 2019 |
|--------------------------------|--------------------|---------------------|-----------------------------------|---------------------|---------------------|------------------------------------|
| <b>Governmental Activities</b> | 1                  | Cumulative Fire     | \$37,778.76                       | \$18,482.95         | \$10,564.68         | \$45,697.03                        |
|                                | 4                  | Fire Fighting       | \$60,492.71                       | \$102,560.36        | \$90,104.15         | \$72,948.92                        |
|                                | 6                  | Rainy Day           | \$82,044.22                       | \$0.00              | \$0.00              | \$82,044.22                        |
|                                | 7                  | Township            | \$82,930.65                       | \$88,742.90         | \$63,423.67         | \$108,249.88                       |
|                                | 8                  | Township Assistance | \$18,256.96                       | \$6,256.49          | \$9,044.21          | \$15,469.24                        |
|                                | <b>GRAND TOTAL</b> |                     |                                   | <b>\$281,503.30</b> | <b>\$216,042.70</b> | <b>\$173,136.71</b>                |

**Jackson Township, Morgan County, Indiana  
Detailed Receipts - 2019**

|                                      |  |   |                     |
|--------------------------------------|--|---|---------------------|
| Governmental Activities              | Cumulative Fire                          | General Property Taxes                            | \$16,311.69         |
|                                      |  | Vehicle/Aircraft Excise Tax Distribution          | \$2,106.26          |
|                                      |  | Commercial Vehicle Excise Tax Distribution (CVET) | \$65.00             |
|                                      | <b>Total Taxes and Intergovernmental</b> |   | <b>\$18,482.95</b>  |
|                                      | <b>Total Cumulative Fire</b>             |   | <b>\$18,482.95</b>  |
|                                      | Fire Fighting                            | General Property Taxes                            | \$24,627.46         |
|                                      |  | Local Income Tax (LIT) for Levy Freeze            | \$4,596.00          |
|                                      |  | Vehicle/Aircraft Excise Tax Distribution          | \$3,778.90          |
|                                      |  | Commercial Vehicle Excise Tax Distribution (CVET) | \$116.00            |
|                                      |  | Local Income Tax (LIT) Certified Shares           | \$69,442.00         |
|                                      | <b>Total Taxes and Intergovernmental</b> |   | <b>\$102,560.36</b> |
|                                      | <b>Total Fire Fighting</b>               |   | <b>\$102,560.36</b> |
|                                      | Township                                 | General Property Taxes                            | \$63,684.58         |
|                                      |  | Vehicle/Aircraft Excise Tax Distribution          | \$9,699.75          |
|                                      |  | Commercial Vehicle Excise Tax Distribution (CVET) | \$482.00            |
|                                      |  | Local Income Tax (LIT) for Public Safety          | \$14,708.00         |
|                                      | <b>Total Taxes and Intergovernmental</b> |   | <b>\$88,574.33</b>  |
|                                      |  | Earnings on Investments and Deposits              | \$168.57            |
|                                      | <b>Total Other Receipts</b>              |   | <b>\$168.57</b>     |
|                                      | <b>Total Township</b>                    |   | <b>\$88,742.90</b>  |
|                                      | Township Assistance                      | General Property Taxes                            | \$5,537.80          |
|                                      |  | Vehicle/Aircraft Excise Tax Distribution          | \$684.69            |
|                                      |  | Commercial Vehicle Excise Tax Distribution (CVET) | \$34.00             |
|                                      | <b>Total Taxes and Intergovernmental</b> |   | <b>\$6,256.49</b>   |
|                                      | <b>Total Township Assistance</b>         |   | <b>\$6,256.49</b>   |
| <b>Total Governmental Activities</b> |  |   | <b>\$216,042.70</b> |

**Jackson Township, Morgan County, Indiana  
Disbursements by Fund - 2019**

|                              |                 |   |                    |
|------------------------------|-----------------|---|--------------------|
| Governmental Activities      | Cumulative Fire | Machinery, Equipment, and Vehicles              | \$5,012.50         |
|                              |                 | Other Capital Outlays                           | \$5,552.18         |
|                              |                 | <b>Total Capital Outlays</b>                    | <b>\$10,564.68</b> |
| <b>Total Cumulative Fire</b> |                 |   | <b>\$10,564.68</b> |
| Fire Fighting                |                 | Professional Services                           | \$80,300.00        |
|                              |                 | Utility Services                                | \$262.90           |
|                              |                 | Other Services and Charges                      | \$4,341.25         |
|                              |                 | <b>Total Services and Charges</b>               | <b>\$84,904.15</b> |
|                              |                 | Machinery, Equipment, and Vehicles              | \$5,200.00         |
|                              |                 | <b>Total Capital Outlays</b>                    | <b>\$5,200.00</b>  |
| <b>Total Fire Fighting</b>   |                 |   | <b>\$90,104.15</b> |
| Township                     |                 | Salaries and Wages                              | \$36,150.00        |
|                              |                 | <b>Total Personal Services</b>                  | <b>\$36,150.00</b> |
|                              |                 | Office Supplies                                 | \$608.80           |
|                              |                 | <b>Total Supplies</b>                           | <b>\$608.80</b>    |
|                              |                 | Professional Services                           | \$4,875.00         |
|                              |                 | Communication and Transportation                | \$1,837.29         |
|                              |                 | Printing and Advertising                        | \$167.28           |
|                              |                 | Insurance                                       | \$5,765.00         |
|                              |                 | Repairs and Maintenance                         | \$750.00           |
|                              |                 | Rentals   | \$10,216.50        |
|                              |                 | Other Services and Charges                      | \$250.00           |
|                              |                 | <b>Total Services and Charges</b>               | <b>\$23,861.07</b> |
|                              |                 | Payment of Taxes and Other Payroll Withholdings | \$2,803.80         |
|                              |                 | <b>Total Other Disbursements</b>                | <b>\$2,803.80</b>  |
| <b>Total Township</b>        |                 |   | <b>\$63,423.67</b> |

|                                      |                                  |                                  |                     |
|--------------------------------------|----------------------------------|----------------------------------|---------------------|
| Governmental Activities              | Township Assistance              | Salaries and Wages               | \$500.00            |
|                                      |                                  | <b>Total Personal Services</b>   | <b>\$500.00</b>     |
|                                      |                                  | Office Supplies                  | \$55.19             |
|                                      |                                  | <b>Total Supplies</b>            | <b>\$55.19</b>      |
|                                      |                                  | Housing                          | \$4,437.00          |
|                                      |                                  | Utilities                        | \$3,052.02          |
|                                      |                                  | Funerals, Burials, Cremations    | \$1,000.00          |
|                                      |                                  | <b>Total Township Assistance</b> | <b>\$8,489.02</b>   |
|                                      | <b>Total Township Assistance</b> |                                  | <b>\$9,044.21</b>   |
| <b>Total Governmental Activities</b> |                                  |                                  | <b>\$173,136.71</b> |

**Jackson Township, Morgan County, Indiana  
Township Disbursements - 2019**

| <b>Fund Name</b> | <b>Category</b>                   | <b>Paid To</b>                                     | <b>Amount</b>      |
|------------------|-----------------------------------|--|--------------------|
| Cumulative Fire  | Other Disbursements               | Municipal Emergency Services, fire gear            | \$5,552.18         |
|                  | Other Disbursements               | 5 Alarm, extractor washer unit                     | \$5,012.50         |
|                  | <b>Total Other Disbursements</b>  |  | <b>\$10,564.68</b> |
|                  |                                   | <b>Total Cumulative Fire</b>                       | <b>\$10,564.68</b> |
| Fire Fighting    | Services and Charges              | Duke Energy, siren electric                        | \$262.90           |
|                  | Services and Charges              | ECS, siren maintenance and contract                | \$4,341.25         |
|                  | <b>Total Services and Charges</b> |  | <b>\$4,604.15</b>  |
|                  |                                   | <b>Total Fire Fighting</b>                         | <b>\$90,104.15</b> |
| Township         | Other Disbursements               | Morgantown Vol. Fire Department Fire Contract      | \$80,300.00        |
|                  | Other Disbursements               | Morgantown Vol. Fire Department Clothing Allowance | \$5,200.00         |
|                  | <b>Total Other Disbursements</b>  |  | <b>\$85,500.00</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> |
| Township         | Supplies                          | Boyce  | \$491.80           |
|                  | Supplies                          | Post Office, stamps                                | \$110.00           |
|                  | Supplies                          | Keller Office Supply                               | \$7.00             |
|                  |                                   | <b>Total Supplies</b>                              | <b>\$608.80</b>    |
| Township         | Services and Charges              | AT&T   | \$1,477.17         |
|                  | Services and Charges              | Verizon  | \$360.12           |
|                  | Services and Charges              | Indiana Township Association                       | \$250.00           |
|                  | Services and Charges              | Bill Witt, Office Rent                             | \$10,200.00        |
|                  | Services and Charges              | First Merchants Bank, Safety Deposit Box           | \$16.50            |
|                  | Services and Charges              | Hoosier Times                                      | \$167.28           |
|                  | Services and Charges              | Fleener Mowing                                     | \$2,325.00         |

| <b>Fund Name</b>    | <b>Category</b>      | <b>Paid To</b>                                     | <b>Amount</b>       |
|---------------------|----------------------|--|---------------------|
| Township            | Services and Charges | Ross Real Estate Valuation Services, Appraisal Rep | \$1,200.00          |
|                     | Services and Charges | Cain Enterprises Appraisal Report                  | \$1,350.00          |
|                     | Services and Charges | Selective Insurance                                | \$5,620.00          |
|                     | Services and Charges | Morgan Insurance, Bond                             | \$145.00            |
|                     | Services and Charges | John Bolin, Cemetery Repair                        | \$750.00            |
|                     |                      | <b>Total Services and Charges</b>                  |                     |
|                     | Other Disbursements  | Federal Taxes                                      | \$2,803.80          |
|                     |                      | <b>Total Other Disbursements</b>                   | <b>\$2,803.80</b>   |
|                     |                      | <b>Total Township</b>                              | <b>\$63,423.67</b>  |
| Township Assistance | Personal Services    | Pat Murphy   | \$500.00            |
|                     |                      | <b>Total Personal Services</b>                     | <b>\$500.00</b>     |
|                     | Supplies             | Boyce  | \$55.19             |
|                     |                      | <b>Total Supplies</b>                              | <b>\$55.19</b>      |
|                     | Township Assistance  | Carol Lower  | \$500.00            |
|                     | Township Assistance  | Duke Energy  | \$2,752.02          |
|                     | Township Assistance  | Village Apartments                                 | \$477.00            |
|                     | Township Assistance  | Carpenter Rentals                                  | \$1,500.00          |
|                     | Township Assistance  | Della V. Davis                                     | \$500.00            |
|                     | Township Assistance  | Morgantown Utilities                               | \$300.00            |
|                     | Township Assistance  | H&G Investments                                    | \$460.00            |
|                     | Township Assistance  | Michael Taylor                                     | \$500.00            |
|                     | Township Assistance  | Meredith - Clark Funeral Home                      | \$1,000.00          |
|                     | Township Assistance  | Tony Albertson                                     | \$500.00            |
|                     |                      | <b>Total Township Assistance</b>                   | <b>\$8,489.02</b>   |
|                     |                      | <b>Total Township Assistance</b>                   | <b>\$9,044.21</b>   |
|                     |                      | <b>GRAND TOTAL</b>                                 | <b>\$173,136.71</b> |

**Jackson Township, Morgan County, Indiana  
Debt Statement - 2019**

**GRAND TOTAL**

**\$0.00**

Jackson Township, Morgan County, Indiana  
Deficit Fund Balance Report - 2019

| <u>Enterprise</u><br><u>Name</u> | <u>Fund Name</u>                   | <u>Ending Cash and</u><br><u>Investment</u><br><u>Balance</u> |
|----------------------------------|------------------------------------|---|
| <hr/>                            |                                    |   |
|                                  | <b>Total deficit fund balances</b> |   |

**Jackson Township, Morgan County, Indiana  
Leases 2019**

|                                   | <b>Lessor</b>   | <b>Description or Purpose</b> | <b>Annual Lease Payment Due in 2020</b> | <b>Lease Beginning Date</b> | <b>Lease Ending Date</b> |
|-----------------------------------|---|-------------------------------|---|-----------------------------|--------------------------|
| Governmental Activities (General) | Morgan County Government                              | EMS building lease            | \$1.00                                  | 08/01/2018                  | 07/31/2021               |
|                                   | <b>Total Governmental Activities (General) \$1.00</b> |                               |   |                             |                          |
|                                   | <b>GRAND TOTAL \$1.00</b>                             |                               |   |                             |                          |

**Jackson Township, Morgan County, Indiana  
Other Post-Employment Benefits (OPEB) 2019**

Jackson Township, Morgan County, Indiana  
Transfers - 2019

Transfers Out  
(Disbursements)

Transfers In  
(Receipts)

Fund

Amount

Fund

Amount

Total Transfers Out

Total Transfers In

**Jackson Township, Morgan County, Indiana  
Transfer Schedule Report - 2019**

**Fund Transfer To**

**Fund Transfer From**

|              | <u>Total</u>     |
|--------------|------------------|
| <b>Total</b> | <u><u>\$</u></u> |

*For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)*

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**Jackson Township, Morgan County, Indiana  
Capital Assets 2019**

| <b>Government/<br/>Enterprise</b> | <b>Asset Type</b> | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Reductions</b> | <b>Ending Balance</b> |
|-----------------------------------|-------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental Activities</b>    | Land              | -                            | -                | -                 | -                     |
|                                   | Infrastructure    | -                            | -                | -                 | -                     |
|                                   | Building          | \$390,000.00                 | -                | -                 | \$390,000.00          |
|                                   | Improvement       | \$80,000.00                  | -                | -                 | \$80,000.00           |
|                                   | Machinery         | \$176,331.00                 | -                | -                 | \$176,331.00          |
|                                   | Construction      | -                            | -                | -                 | -                     |
|                                   | Books             | -                            | -                | -                 | -                     |

**Jackson Township, Morgan County, Indiana  
Accounts Payable/Receivable Statement - 2019**

| <b>Government or Enterprise</b> | <b>Accounts Payable</b> | <b>Accounts Receivable</b> |
|---------------------------------|-------------------------|----------------------------|
| Governmental Activities         | \$0.00                  | \$0.00                     |

Jackson Township, Morgan County, Indiana  
Financial Assistance to Non Governmental Entities - 2019

| Name | Federal Tax ID | Street Address | City/State | County | Operating Officer Name | Phone | Description | Amount Type |
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|

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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, 2019

|  |            |
|--|------------|
| 1. Total number of requests for Township Assistance  | 38         |
| 2.(A) Total number of recipients of Township Assistance  | 68         |
| 2.(B) Total number of households containing recipients of Township Assistance  | 22         |
| 2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance                                 | 38         |
| 2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance             | 38         |
| 3. Total Value of benefits provided to recipients of Township Assistance   | \$8,489.02 |
| 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   | 22         |
| 5.(A)(i) Total number receiving utility assistance - households  | 14         |
| 5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds | 5          |
| 6.(i) Total value of benefits provided for payment of utilities - township   | \$3,052.02 |
| 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  | \$3,052.02 |
| 7.(A) Total number receiving housing assistance - recipients   | 20         |
| 7(A)(i) Total number receiving housing assistance - households   | 9          |
| 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   | \$4,437.00 |
| 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   | \$4,437.00 |
| 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    | 5          |
| 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  | 10         |
| 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                                      | 350        |
| 24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households                                     | 350        |
| 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 - 2019**

| 1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.                                  | YES | NO |
|---|-----|----|
| Public Employees Retirement Fund  |     | X  |
| Teachers Retirement Fund  |     | X  |
| Police Pension Fund - First Class Cities  |     | X  |
| 1925 Police Pension Fund  |     | X  |
| 1937 Firefighter's Pension Fund   |     | X  |
| 1977 Police and Firefighter's Pension Fund  |     | X  |
| <b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b> |     | X  |