

Annual Financial Report



Indiana State Board of Accounts

2020

JACKSON TOWNSHIP

Morgan County

Submitted on 2/15/2021 10:15:00 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 - 2020
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2020			Dec. 31, 2020
Governmental Activities	1	Cumulative Fire	\$45,697.03	\$19,220.59	\$0.00	\$64,917.62
	4	Fire Fighting	\$72,948.92	\$109,448.53	\$89,880.43	\$92,517.02
	6	Rainy Day	\$82,044.22	\$0.00	\$0.00	\$82,044.22
	7	Township	\$108,249.88	\$60,997.00	\$64,538.34	\$104,708.54
	8	Township Assistance	\$15,469.24	\$39,056.24	\$6,296.28	\$48,229.20
GRAND TOTAL			\$324,409.29	\$228,722.36	\$160,715.05	\$392,416.60

**Jackson Township, Morgan County, Indiana
Detailed Receipts 2020**

Governmental Activities	Cumulative Fire	General Property Taxes	\$16,929.84
		Vehicle/Aircraft Excise Tax Distribution	\$2,228.75
		Commercial Vehicle Excise Tax Distribution (CVET)	\$62.00
		Total Taxes and Intergovernmental	\$19,220.59
		Total Cumulative Fire	\$19,220.59
	Fire Fighting	General Property Taxes	\$25,726.73
		Local Income Tax (LIT) for Levy Freeze	\$4,596.00
		Vehicle/Aircraft Excise Tax Distribution	\$3,976.80
		Commercial Vehicle Excise Tax Distribution (CVET)	\$110.00
		Local Income Tax (LIT) Certified Shares	\$75,039.00
		Total Taxes and Intergovernmental	\$109,448.53
		Total Fire Fighting	\$109,448.53
	Township	General Property Taxes	\$39,104.47
		Local Income Tax (LIT) for Levy Freeze	\$14,708.00
		Vehicle/Aircraft Excise Tax Distribution	\$6,589.60
		Commercial Vehicle Excise Tax Distribution (CVET)	\$298.00
		Total Taxes and Intergovernmental	\$60,700.07
		Earnings on Investments and Deposits	\$274.09
		Refunds and Reimbursements	\$22.84
		Total Other Receipts	\$296.93
		Total Township	\$60,997.00
	Township Assistance	General Property Taxes	\$34,607.46
		Vehicle/Aircraft Excise Tax Distribution	\$4,256.78
		Commercial Vehicle Excise Tax Distribution (CVET)	\$192.00
		Total Taxes and Intergovernmental	\$39,056.24
		Total Township Assistance	\$39,056.24
Total Governmental Activities			\$228,722.36

**Jackson Township, Morgan County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	Fire Fighting	Professional Services	\$80,300.00	
		Utility Services	\$280.43	
		Repairs and Maintenance	\$400.00	
		Other Services and Charges	\$3,700.00	
		Total Services and Charges	\$84,680.43	
		Machinery, Equipment, and Vehicles	\$5,200.00	
		Total Capital Outlays	\$5,200.00	
		Total Fire Fighting	\$89,880.43	
		Township	Salaries and Wages	\$36,150.00
				Total Personal Services
Office Supplies	\$569.65			
	Total Supplies		\$569.65	
Professional Services	\$1,954.00			
Communication and Transportation	\$1,998.79			
Printing and Advertising	\$205.81			
Insurance	\$5,817.00			
Repairs and Maintenance	\$4,575.00			
Rentals	\$10,216.50			
Other Services and Charges	\$250.00			
Total Services and Charges	\$25,017.10			
Payment of Taxes and Other Payroll Withholdings	\$2,801.59			
Total Other Disbursements	\$2,801.59			
Total Township	\$64,538.34			
Township Assistance	Housing	\$4,276.00		
	Utilities	\$1,020.28		
	Funerals, Burials, Cremations	\$1,000.00		
	Total Township Assistance	\$6,296.28		
Total Township Assistance	\$6,296.28			
Total Governmental Activities		\$160,715.05		

**Jackson Township, Morgan County, Indiana
Township Disbursements - 2020**

Fund Name	Category	Paid To	Amount
Fire Fighting	Services and Charges	Duke Energy, electric for sirens	\$280.43
	Services and Charges	ECS, Siren maintenance and contract	\$3,700.00
	Services and Charges	STK Power, Generator Maintenance	\$400.00
	Total Services and Charges		\$4,380.43
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	Other Disbursements	Morgantown Volunteer Fire Department Fire Contract	\$80,300.00
	Other Disbursements	Morgantown Vol Fire Department Clothing Allowance	\$5,200.00
Total Other Disbursements		\$85,500.00	
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Total Fire Fighting		\$89,880.43	
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
	Total Personal Services		\$36,150.00
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	Supplies	Boyce, checks	\$352.48
	Supplies	Post Office, stamps	\$110.00
	Supplies	Keller Office Supply	\$107.17
Total Supplies		\$569.65	
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	Services and Charges	AT&T	\$1,638.67
	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	\$205.81
	Services and Charges	Fleener Mowing	\$2,375.00
	Services and Charges	Selective Insurance	\$5,817.00
	Services and Charges	Bender Tree Service, removal of trees for cemetery	\$2,200.00

Fund Name	Category	Paid To	Amount
Township	Services and Charges	SBOA, Audit Fee	\$1,954.00
		Total Services and Charges	\$25,017.10
	Other Disbursements	Federal Taxes	\$2,801.59
		Total Other Disbursements	\$2,801.59
		Total Township	\$64,538.34
Township Assistance	Township Assistance	Village Apartments	\$976.00
	Township Assistance	Carpenter Rentals	\$500.00
	Township Assistance	Dorinda Cromer	\$500.00
	Township Assistance	VanWinkle U-Sav Rentals	\$1,000.00
	Township Assistance	Rosebud Properties	\$500.00
	Township Assistance	Della V. Davis	\$500.00
	Township Assistance	H&G Investments	\$300.00
	Township Assistance	Duke Energy	\$455.21
	Township Assistance	SCI REMC	\$300.00
	Township Assistance	Morgantown Utilities	\$265.07
	Township Assistance	Meredith-Clark Funeral Home	\$1,000.00
		Total Township Assistance	\$6,296.28
		Total Township Assistance	\$6,296.28
		GRAND TOTAL	\$160,715.05

**Jackson Township, Morgan County, Indiana
Disbursements by Fund with Departments - 2020**

Governmental Activities	Township	No Department	Salaries and Wages	\$36,150.00
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Total Personal Services				\$36,150.00
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			Office Supplies	\$569.65
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Total Supplies				\$569.65
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			Professional Services	\$1,954.00
			Communication and Transportation	\$1,998.79
			Printing and Advertising	\$205.81
			Insurance	\$5,817.00
			Repairs and Maintenance	\$4,575.00
			Rentals	\$10,216.50
			Other Services and Charges	\$250.00
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Total Services and Charges				\$25,017.10
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			Payment of Taxes and Other Payroll Withholdings	\$2,801.59
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Total Other Disbursements				\$2,801.59
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Total No Department				\$64,538.34
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Total Township				\$64,538.34
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Total Governmental Activities Disbursements for Funds with Departments				\$64,538.34

Jackson Township, Morgan County, Indiana
Debt Statement - 2020

GRAND TOTAL

\$0.00

Jackson Township, Morgan County, Indiana
Deficit Fund Balances - 2020

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**Jackson Township, Morgan County, Indiana
Leases 2020**

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

Jackson Township, Morgan County, Indiana
Transfer Report - 2020

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

**Jackson Township, Morgan County, Indiana
Capital Assets 2020**

Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Land	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
Building	\$390,000.00	\$0.00	\$0.00	\$390,000.00
Improvement	\$80,000.00	\$0.00	\$0.00	\$80,000.00
Machinery	\$176,331.00	\$0.00	\$0.00	\$176,331.00
Construction	\$0.00	\$0.00	\$0.00	\$0.00
Books	\$0.00	\$0.00	\$0.00	\$0.00
Governmental Activities - Total	\$646,331.00	\$0.00	-	\$646,331.00
Unit Total	\$646,331.00	\$0.00	\$0.00	\$646,331.00

Government or Enterprise	Beginning Balance as of	Additions	Reductions	Ending Balance as of
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**Jackson Township, Morgan County, Indiana
Accounts Payable/Receivable Statement - 2020**

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, 2020

1. Total number of requests for Township Assistance	36
2.(A) Total number of recipients of Township Assistance	55
2.(B) Total number of households containing recipients of Township Assistance	17
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	35
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	17
3. Total value of benefits provided to recipients of Township Assistance	\$6,296.28
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	12
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	6
6.(i) Total value of benefits provided for payment of utilities - township	\$1,020.28
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	\$1,020.28
7.(A) Total number receiving housing assistance - recipients	18
7.(A)(i) Total number receiving housing assistance - households	10
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	\$4,276.00
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	\$4,276.00
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	15
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	100
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	100
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 - 2020**

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
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X