

Annual Financial Report



Indiana State Board of Accounts

2023

JACKSON TOWNSHIP

Morgan County

Submitted on 2/12/2024 11:20:00 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 - 2023
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
Governmental Activities	1	Cumulative Fire	\$123,408.84	\$27,474.61	\$5,436.86	\$145,446.59
	4	Fire Fighting	\$110,670.95	\$39,929.69	\$99,147.29	\$51,453.35
	6	Rainy Day	\$82,044.22	\$0.00	\$0.00	\$82,044.22
	7	Township	\$191,536.28	\$199,109.02	\$62,352.86	\$328,292.44
	8	Township Assistance	\$38,414.82	\$750.00	\$4,485.00	\$34,679.82
GRAND TOTAL			\$546,075.11	\$267,263.32	\$171,422.01	\$641,916.42

**Jackson Township, Morgan County, Indiana
Detailed Receipts - 2023**

**Jackson Township, Morgan County, Indiana
Detailed Receipts 2023**

Governmental Activities	Cumulative Fire	General Property Taxes	\$25,271.53
		Vehicle/Aircraft Excise Tax Distribution	\$2,121.08
		Commercial Vehicle Excise Tax Distribution (CVET)	\$82.00
		Total Taxes and Intergovernmental	\$27,474.61
	Total Cumulative Fire		\$27,474.61
	Fire Fighting	General Property Taxes	\$28,740.17
		Local Income Tax (LIT) for Levy Freeze	\$4,596.00
		Vehicle/Aircraft Excise Tax Distribution	\$2,786.52
		Commercial Vehicle Excise Tax Distribution (CVET)	\$107.00
		Total Taxes and Intergovernmental	\$36,229.69
		Refunds and Reimbursements	\$3,700.00
		Total Other Receipts	\$3,700.00
	Total Fire Fighting		\$39,929.69
	Township	General Property Taxes	\$82,531.16
		Local Income Tax (LIT) for Levy Freeze	\$14,708.00
		Vehicle/Aircraft Excise Tax Distribution	\$7,880.49
		Commercial Vehicle Excise Tax Distribution (CVET)	\$539.00
		Local Income Tax (LIT) Certified Shares	\$88,066.00
		Total Taxes and Intergovernmental	\$193,724.65
			Earnings on Investments and Deposits
	Refunds and Reimbursements	\$444.37	
	Total Other Receipts	\$5,384.37	
Total Township		\$199,109.02	
Township Assistance	Refunds and Reimbursements	\$750.00	
	Total Other Receipts	\$750.00	
Total Township Assistance		\$750.00	
Total Governmental Activities		\$267,263.32	

**Jackson Township, Morgan County, Indiana
Disbursements by Fund - 2023**

Governmental Activities	Cumulative Fire	Repair and Maintenance Supplies	\$5,436.86
		Total Supplies	\$5,436.86
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	Total Cumulative Fire		\$5,436.86
		<hr style="border-top: 1px dashed #000;"/>	
	Fire Fighting	Professional Services	\$90,000.00
		Utility Services	\$247.29
		Repairs and Maintenance	\$3,700.00
		Other Services and Charges	\$5,200.00
		Total Services and Charges	\$99,147.29
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	Total Fire Fighting		\$99,147.29
		<hr style="border-top: 1px dashed #000;"/>	
	Township	Salaries and Wages	\$36,150.00
		Total Personal Services	\$36,150.00
		<hr style="border-top: 1px dashed #000;"/>	
		Office Supplies	\$614.00
		Total Supplies	\$614.00
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		Professional Services	\$1,625.00
		Communication and Transportation	\$3,703.32
		Printing and Advertising	\$130.49
		Insurance	\$6,848.00
		Rentals	\$10,216.50
		Other Services and Charges	\$300.00
		Total Services and Charges	\$22,823.31
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		Payment of Taxes and Other Payroll Withholdings	\$2,765.55
		Total Other Disbursements	\$2,765.55
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	Total Township		\$62,352.86
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Governmental Activities	Township Assistance	Housing	\$1,435.00
		Utilities	\$300.00
		Funerals, Burials, Cremations	\$2,717.00
		Total Township Assistance	\$4,452.00
		Other Disbursements	\$33.00
		Total Other Disbursements	\$33.00
	Total Township Assistance		\$4,485.00
Total Governmental Activities			\$171,422.01

**Jackson Township, Morgan County, Indiana
Township Disbursements - 2023**

Fund Name	Category	Paid To	Amount
Cumulative Fire	Supplies	Hoosier Fire Equipment	\$5,436.86
		Total Supplies	\$5,436.86
Total Cumulative Fire			\$5,436.86
Fire Fighting	Services and Charges	Duke Energy, electric for tornado sirens	\$247.29
	Services and Charges	Electronic Communications Services, Tornado Sirens	\$3,700.00
		Total Services and Charges	\$3,947.29
	Other Disbursements	Morgantown Volunteer Fire Dept, Clothing Allowance	\$5,200.00
	Other Disbursements	Morgantown Volunteer Fire Dept, Fire Contract	\$90,000.00
		Total Other Disbursements	\$95,200.00
Total Fire Fighting			\$99,147.29
Township	Personal Services	Bill Witt	\$17,400.00
	Personal Services	Shawn Zupancic	\$14,400.00
	Personal Services	Tom Carter	\$1,450.00
	Personal Services	Mark Sighting	\$1,450.00
	Personal Services	Jason Allen	\$1,450.00
		Total Personal Services	\$36,150.00
	Supplies	Boyce	\$614.00
		Total Supplies	\$614.00
	Services and Charges	Hoosier Times, meeting announcements, AFR Publicat	\$130.49
	Services and Charges	IN Township Association	\$300.00
	Services and Charges	First Merchant's Bank, Safety Deposit Box	\$16.50
	Services and Charges	AT&T, telephone	\$3,343.16
	Services and Charges	Verizon, Internet	\$360.16
	Services and Charges	Bill Witt, Office Rent	\$10,200.00
	Services and Charges	Selective Insurance	\$6,583.00
	Services and Charges	Morgan Insurance Group, bonds	\$265.00

Fund Name	Category	Paid To	Amount
Township	Services and Charges	Fleener Mowing, Nast Chapel Cemetery Mowing	\$1,625.00
		Total Services and Charges	\$22,823.31
	Other Disbursements	US Treasury, Federal Taxes	\$2,765.55
		Total Other Disbursements	\$2,765.55
		Total Township	\$62,352.86
Township Assistance	Services and Charges	Citizens Bank, stop payment fee	\$33.00
		Total Services and Charges	\$33.00
	Township Assistance	Village Apartments	\$235.00
	Township Assistance	Newrez, LLC	\$1,200.00
	Township Assistance	Duke Energy	\$300.00
	Township Assistance	Meredith-Clark Funeral Home	\$2,000.00
	Township Assistance	Cremation Society of Indiana	\$717.00
		Total Township Assistance	\$4,452.00
		Total Township Assistance	\$4,485.00
		GRAND TOTAL	\$171,422.01

**Jackson Township, Morgan County, Indiana
Disbursements by Fund with Departments - 2023**

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	\$614.00
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Total Supplies				\$614.00
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			Professional Services	\$1,625.00
			Communication and Transportation	\$3,703.32
			Printing and Advertising	\$130.49
			Insurance	\$6,848.00
			Rentals	\$10,216.50
			Other Services and Charges	\$300.00
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Total Services and Charges				\$22,823.31
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			Payment of Taxes and Other Payroll Withholdings	\$2,765.55
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Total Other Disbursements				\$2,765.55
<hr/>				
Total No Department				\$62,352.86
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Total Township				\$62,352.86
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Total Governmental Activities Disbursements for Funds with Departments				\$62,352.86

Jackson Township, Morgan County, Indiana
Fund Type Schedule 2023

Fund Type	Local Fund	Standard Fund
1 - General Fund	7 - Township	101008 - Township
2 - Special Revenue	4 - Fire Fighting	102087 - Firefighting
2 - Special Revenue	8 - Township Assistance	102086 - Township Assistance
4 - Capital Projects	1 - Cumulative Fire	104026 - Cumulative Fire
4 - Capital Projects	6 - Rainy Day	102194 - Rainy Day

Jackson Township, Morgan County, Indiana
Deficit Fund Balances - 2023

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

Jackson Township, Morgan County, Indiana
Transfer Report - 2023

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

**Jackson Township, Morgan County, Indiana
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Governmental Activities - Non-Depreciable Assets	Land	\$64,000.00	-	-	\$64,000.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$64,000.00	-	-	\$64,000.00
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	\$288,011.50	-	-	\$288,011.50
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$77,742.46	-	\$70,712.69	\$7,029.77
	Books and Other	-	-	-	-
	Total	\$365,753.96	-	\$70,712.69	\$295,041.27
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	\$288,011.50	-	\$8,190.75	\$279,820.75
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$77,742.46	-	\$4,022.58	\$73,719.88
	Books and Other	-	-	-	-
	Total	\$365,753.96	-	\$12,213.33	\$353,540.63

**Jackson Township, Morgan County, Indiana
Accounts Payable/Receivable Statement - 2023**

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, 2023

Phone Number	812-597-0150
1. Total number of requests for Township Assistance	16
2.(A) Total number of recipients of Township Assistance	7
2.(B) Total number of households containing recipients of Township Assistance	6
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	14
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	14
3. Total Value of benefits provided to recipients of Township Assistance	\$4,485.00
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	1
5.(A)(i) Total number receiving utility assistance - households	1
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	2
6.(i) Total value of benefits provided for payment of utilities - township	\$300.00
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	\$300.00
7.(A) Total number receiving housing assistance - recipients	3
7.(A)(i) Total number receiving housing assistance - households	2
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	3
8.(i) Total value of benefits provided for housing assistance - township	\$1,435.00
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	\$1,435.00
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	3
14.(A) Total actual value of funerals, burials and cremations	\$2,717.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$2,717.00
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	37
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	37
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 - 2023**

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
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