

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
JACKSON TOWNSHIP  
GREENE COUNTY, INDIANA  
January 1, 2008 to December 31, 2009



**FILED**  
04/29/2010



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OFFICIALS

Office

Official

Term

Trustee

Paul Trampke

01-01-07 to 12-31-10

Chairman of the  
Township Board

Jeremy Inman  
Buddy Fields

01-01-08 to 12-31-08  
01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF JACKSON TOWNSHIP, GREENE COUNTY, INDIANA

We have examined the financial information presented herein of Jackson Township (Township), for the period of January 1, 2008 to December 31, 2009. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

April 5, 2010

JACKSON TOWNSHIP, GREENE COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2008 And 2009

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 85,380	\$ 19,345	\$ 18,642	\$ 86,083
Dog	192	-	-	192
Township Assistance	24,793	12,110	6,648	30,255
Firefighting	2,208	33,237	26,666	8,779
Park and Recreation	12,602	10,388	1,424	21,566
Rainy Day	194	2,940	-	3,134
Levy Excess	1,153	656	1,153	656
Fire Equipment Debt	(2,682)	18,456	10,377	5,397
Cumulative Fire	3,948	9,479	74	13,353
Fiduciary Fund:				
Payroll Withholdings	549	1,181	1,128	602
Totals	<u>\$ 128,337</u>	<u>\$ 107,792</u>	<u>\$ 66,112</u>	<u>\$ 170,017</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 86,083	\$ 10,875	\$ 20,472	\$ 76,486
Dog	192	-	-	192
Township Assistance	30,255	7,079	7,083	30,251
Firefighting	8,779	33,509	28,123	14,165
Park and Recreation	21,566	7,413	1,825	27,154
Rainy Day	3,134	1,017	-	4,151
Levy Excess	656	-	656	-
Fire Equipment Debt	5,397	1,814	5,052	2,159
Cumulative Fire	13,353	5,036	5,000	13,389
Fiduciary Fund:				
Payroll Withholdings	602	2,781	2,490	893
Totals	<u>\$ 170,017</u>	<u>\$ 69,524</u>	<u>\$ 70,701</u>	<u>\$ 168,840</u>

The accompanying notes are an integral part of the financial information.

JACKSON TOWNSHIP, GREENE COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

JACKSON TOWNSHIP, GREENE COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 30,000
Buildings	500,000
Machinery and equipment	<u>280,000</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 810,000</u>

JACKSON TOWNSHIP, GREENE COUNTY  
EXAMINATION RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

Penalties and interest totaling \$1.71 were paid to the Internal Revenue Service on June 26, 2009, for the first quarter of 2009.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

JACKSON TOWNSHIP, GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2010, with Paul Trampke, Trustee. The official concurred with our finding.