

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

JACKSON TOWNSHIP

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
04/10/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Paul Trampke	01-01-11 to 12-31-14
	Sandra D. Fields	01-01-15 to 12-31-18
Chairman of the Township Board	Buddy D. Fields	01-01-12 to 12-31-12
	Paul Cullison	01-01-13 to 12-31-13
	Buddy D. Fields	01-01-14 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of Jackson Township (Township), for the period of January 1, 2012 to December 31, 2015. The Township's management is responsible for the financial statements. 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township for the period of January 1, 2012 to December 31, 2015.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the Township for the period of January 1, 2012 to December 31, 2015, based on the prescribed basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

March 9, 2017

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

JACKSON TOWNSHIP, GREENE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Township	\$ 39,227	\$ 9,442	\$ 20,351	\$ 28,318	\$ 26,425	\$ 18,629	\$ 36,114
Park And Recreation	14,593	3,639	11,665	6,567	14,201	1,463	19,305
Township Assistance	16,522	1,121	6,414	11,229	8,935	5,991	14,173
Fire Fighting	13,936	20,771	31,564	3,143	43,706	34,000	12,849
Rainy Day	11,441	-	-	11,441	-	-	11,441
Cumulative Fire	19,687	1,871	12,000	9,558	7,017	6,118	10,457
Thomasson Hall Fund	270	755	-	1,025	576	-	1,601
Howell Cemetery Donation Fund	-	-	-	-	370	-	370
Payroll Withholding	760	2,144	2,278	626	2,351	1,100	1,877
Fire Debt	2,159	-	-	2,159	-	-	2,159
Totals	<u>\$ 118,595</u>	<u>\$ 39,743</u>	<u>\$ 84,272</u>	<u>\$ 74,066</u>	<u>\$ 103,581</u>	<u>\$ 67,301</u>	<u>\$ 110,346</u>

The notes to the financial statements are an integral part of this statement.

JACKSON TOWNSHIP, GREENE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 36,114	\$ 29,183	\$ 17,281	\$ 48,016	\$ 44,053	\$ 19,689	\$ 72,380
Park And Recreation	19,305	12,041	1,448	29,898	8,567	1,677	36,788
Township Assistance	14,173	5,983	5,180	14,976	5,791	6,913	13,854
Fire Fighting	12,849	40,787	36,224	17,412	38,992	48,295	8,109
Rainy Day	11,441	-	-	11,441	-	-	11,441
Cumulative Fire	10,457	6,736	5,912	11,281	5,052	8,636	7,697
Thomasson Hall Fund	1,601	1,326	-	2,927	738	1,378	2,287
Howell Cemetery Donation Fund	370	-	180	190	-	180	10
Emergency Fire Loan	-	10,606	7,015	3,591	6,539	7,015	3,115
Payroll Withholdings	1,877	2,283	1,855	2,305	1,024	2,621	708
Fire Debt	2,159	-	-	2,159	-	-	2,159
Totals	<u>\$ 110,346</u>	<u>\$ 108,945</u>	<u>\$ 75,095</u>	<u>\$ 144,196</u>	<u>\$ 110,756</u>	<u>\$ 96,404</u>	<u>\$ 158,548</u>

The notes to the financial statements are an integral part of this statement.

JACKSON TOWNSHIP, GREENE COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services.

The accompanying financial statements present the financial information for the Township.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

JACKSON TOWNSHIP, GREENE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

JACKSON TOWNSHIP, GREENE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be 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 statutes authorize the Township to invest in securities including, but not limited to, the following: 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  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 5. Risk Management**

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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#### OTHER INFORMATION - UNEXAMINED

The Township's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Township. It is presented as intended by the Township.

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	Township	Park And Recreation	Township Assistance	Fire Fighting	Rainy Day	Cumulative Fire
Cash and investments - beginning	\$ 39,227	\$ 14,593	\$ 16,522	\$ 13,936	\$ 11,441	\$ 19,687
Receipts:						
Taxes	2,038	3,117	960	4,906	-	1,612
Intergovernmental receipts	7,280	522	161	15,865	-	259
Other receipts	124	-	-	-	-	-
Total receipts	<u>9,442</u>	<u>3,639</u>	<u>1,121</u>	<u>20,771</u>	<u>-</u>	<u>1,871</u>
Disbursements:						
Personal services	11,992	-	1,292	-	-	-
Supplies	504	-	-	-	-	-
Other services and charges	7,855	11,665	5,122	31,564	-	-
Capital outlay	-	-	-	-	-	12,000
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>20,351</u>	<u>11,665</u>	<u>6,414</u>	<u>31,564</u>	<u>-</u>	<u>12,000</u>
Excess (deficiency) of receipts over disbursements	<u>(10,909)</u>	<u>(8,026)</u>	<u>(5,293)</u>	<u>(10,793)</u>	<u>-</u>	<u>(10,129)</u>
Cash and investments - ending	<u>\$ 28,318</u>	<u>\$ 6,567</u>	<u>\$ 11,229</u>	<u>\$ 3,143</u>	<u>\$ 11,441</u>	<u>\$ 9,558</u>

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Thomasson Hall Fund	Howell Cemetery Donation Fund	Payroll Withholding	Fire Debt	Totals
Cash and investments - beginning	\$ 270	\$ -	\$ 760	\$ 2,159	\$ 118,595
Receipts:					
Taxes	-	-	-	-	12,633
Intergovernmental receipts	-	-	-	-	24,087
Other receipts	755	-	2,144	-	3,023
Total receipts	755	-	2,144	-	39,743
Disbursements:					
Personal services	-	-	-	-	13,284
Supplies	-	-	-	-	504
Other services and charges	-	-	-	-	56,206
Capital outlay	-	-	-	-	12,000
Other disbursements	-	-	2,278	-	2,278
Total disbursements	-	-	2,278	-	84,272
Excess (deficiency) of receipts over disbursements	755	-	(134)	-	(44,529)
Cash and investments - ending	\$ 1,025	\$ -	\$ 626	\$ 2,159	\$ 74,066

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	Township	Park And Recreation	Township Assistance	Fire Fighting	Rainy Day	Cumulative Fire
Cash and investments - beginning	\$ 28,318	\$ 6,567	\$ 11,229	\$ 3,143	\$ 11,441	\$ 9,558
Receipts:						
Taxes	9,123	12,819	4,022	20,710	-	6,384
Intergovernmental receipts	17,130	1,302	4,913	2,958	-	633
Charges for services	-	80	-	-	-	-
Other receipts	172	-	-	20,038	-	-
Total receipts	<u>26,425</u>	<u>14,201</u>	<u>8,935</u>	<u>43,706</u>	<u>-</u>	<u>7,017</u>
Disbursements:						
Personal services	12,808	-	1,246	-	-	-
Supplies	325	-	73	-	-	-
Other services and charges	5,496	1,463	4,672	34,000	-	-
Capital outlay	-	-	-	-	-	6,118
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>18,629</u>	<u>1,463</u>	<u>5,991</u>	<u>34,000</u>	<u>-</u>	<u>6,118</u>
Excess (deficiency) of receipts over disbursements	<u>7,796</u>	<u>12,738</u>	<u>2,944</u>	<u>9,706</u>	<u>-</u>	<u>899</u>
Cash and investments - ending	<u>\$ 36,114</u>	<u>\$ 19,305</u>	<u>\$ 14,173</u>	<u>\$ 12,849</u>	<u>\$ 11,441</u>	<u>\$ 10,457</u>

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Thomasson Hall Fund	Howell Cemetery Donation Fund	Payroll Withholding	Fire Debt	Totals
Cash and investments - beginning	\$ 1,025	\$ -	\$ 626	\$ 2,159	\$ 74,066
Receipts:					
Taxes	-	-	-	-	53,058
Intergovernmental receipts	-	-	-	-	26,936
Charges for services	576	-	-	-	656
Other receipts	-	370	2,351	-	22,931
Total receipts	<u>576</u>	<u>370</u>	<u>2,351</u>	<u>-</u>	<u>103,581</u>
Disbursements:					
Personal services	-	-	-	-	14,054
Supplies	-	-	-	-	398
Other services and charges	-	-	-	-	45,631
Capital outlay	-	-	-	-	6,118
Other disbursements	-	-	1,100	-	1,100
Total disbursements	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>-</u>	<u>67,301</u>
Excess (deficiency) of receipts over disbursements	<u>576</u>	<u>370</u>	<u>1,251</u>	<u>-</u>	<u>36,280</u>
Cash and investments - ending	<u>\$ 1,601</u>	<u>\$ 370</u>	<u>\$ 1,877</u>	<u>\$ 2,159</u>	<u>\$ 110,346</u>

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	Township	Park And Recreation	Township Assistance	Fire Fighting	Rainy Day	Cumulative Fire
Cash and investments - beginning	\$ 36,114	\$ 19,305	\$ 14,173	\$ 12,849	\$ 11,441	\$ 10,457
Receipts:						
Taxes	7,578	10,827	5,391	36,789	-	6,066
Intergovernmental receipts	21,548	1,214	592	3,933	-	670
Other receipts	57	-	-	65	-	-
Total receipts	<u>29,183</u>	<u>12,041</u>	<u>5,983</u>	<u>40,787</u>	<u>-</u>	<u>6,736</u>
Disbursements:						
Personal services	12,263	-	1,269	-	-	-
Supplies	396	-	-	975	-	-
Other services and charges	4,622	1,448	3,911	35,249	-	-
Capital outlay	-	-	-	-	-	5,912
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>17,281</u>	<u>1,448</u>	<u>5,180</u>	<u>36,224</u>	<u>-</u>	<u>5,912</u>
Excess (deficiency) of receipts over disbursements	<u>11,902</u>	<u>10,593</u>	<u>803</u>	<u>4,563</u>	<u>-</u>	<u>824</u>
Cash and investments - ending	<u>\$ 48,016</u>	<u>\$ 29,898</u>	<u>\$ 14,976</u>	<u>\$ 17,412</u>	<u>\$ 11,441</u>	<u>\$ 11,281</u>

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Thomasson Hall Fund	Howell Cemetery Donation Fund	Emergency Fire Loan	Payroll Withholdings	Fire Debt	Totals
Cash and investments - beginning	\$ 1,601	\$ 370	\$ -	\$ 1,877	\$ 2,159	\$ 110,346
Receipts:						
Taxes	-	-	9,725	-	-	76,376
Intergovernmental receipts	-	-	881	-	-	28,838
Other receipts	1,326	-	-	2,283	-	3,731
Total receipts	1,326	-	10,606	2,283	-	108,945
Disbursements:						
Personal services	-	-	-	-	-	13,532
Supplies	-	-	-	-	-	1,371
Other services and charges	-	180	7,015	-	-	52,425
Capital outlay	-	-	-	-	-	5,912
Other disbursements	-	-	-	1,855	-	1,855
Total disbursements	-	180	7,015	1,855	-	75,095
Excess (deficiency) of receipts over disbursements	1,326	(180)	3,591	428	-	33,850
Cash and investments - ending	\$ 2,927	\$ 190	\$ 3,591	\$ 2,305	\$ 2,159	\$ 144,196

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	Township	Park And Recreation	Township Assistance	Fire Fighting	Rainy Day	Cumulative Fire
Cash and investments - beginning	\$ 48,016	\$ 29,898	\$ 14,976	\$ 17,412	\$ 11,441	\$ 11,281
Receipts:						
Taxes	4,948	7,775	5,257	32,427	-	4,595
Intergovernmental receipts	30,744	792	534	3,231	-	457
Other receipts	8,361	-	-	3,334	-	-
Total receipts	44,053	8,567	5,791	38,992	-	5,052
Disbursements:						
Personal services	12,704	-	1,200	-	-	-
Supplies	850	-	-	6,346	-	-
Other services and charges	6,135	1,677	5,713	37,374	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,575	-	8,636
Other disbursements	-	-	-	-	-	-
Total disbursements	19,689	1,677	6,913	48,295	-	8,636
Excess (deficiency) of receipts over disbursements	24,364	6,890	(1,122)	(9,303)	-	(3,584)
Cash and investments - ending	\$ 72,380	\$ 36,788	\$ 13,854	\$ 8,109	\$ 11,441	\$ 7,697

JACKSON TOWNSHIP, GREENE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Thomasson Hall Fund	Howell Cemetery Donation Fund	Emergency Fire Loan	Payroll Withholdings	Fire Debt	Totals
Cash and investments - beginning	\$ 2,927	\$ 190	\$ 3,591	\$ 2,305	\$ 2,159	\$ 144,196
Receipts:						
Taxes	-	-	6,008	-	-	61,010
Intergovernmental receipts	-	-	531	-	-	36,289
Other receipts	738	-	-	1,024	-	13,457
Total receipts	738	-	6,539	1,024	-	110,756
Disbursements:						
Personal services	-	-	-	-	-	13,904
Supplies	-	-	-	-	-	7,196
Other services and charges	1,378	180	-	-	-	52,457
Debt service - principal and interest	-	-	7,015	-	-	7,015
Capital outlay	-	-	-	-	-	13,211
Other disbursements	-	-	-	2,621	-	2,621
Total disbursements	1,378	180	7,015	2,621	-	96,404
Excess (deficiency) of receipts over disbursements	(640)	(180)	(476)	(1,597)	-	14,352
Cash and investments - ending	\$ 2,287	\$ 10	\$ 3,115	\$ 708	\$ 2,159	\$ 158,548

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JACKSON TOWNSHIP, GREENE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Emergency Fire Loan	\$ 6,863	\$ 7,016
Totals		<u>\$ 6,863</u>	<u>\$ 7,016</u>

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.