

# Annual Financial Report

## INDIANA Gateway for government units



Indiana State Board of Accounts

2024

MONROE TOWNSHIP

Washington County

Submitted on 2/27/2025 5:39:00 PM

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.

**Monroe Township, Washington County, Indiana  
Annual Financial Report - 2024  
Cash & Investments Combined Statement**

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal	
		Jan. 1, 2024			Dec. 31, 2024	
<b>Governmental Activities</b>	1	Township	\$119,391.39	\$86,433.09	\$79,876.96	\$125,947.52
	2	Fire	\$108,307.56	\$29,129.73	\$45,461.79	\$91,975.50
	3	Rainy Day	\$5,564.85	\$0.00	\$0.00	\$5,564.85
	4	Cemetery Donation	\$750.00	\$0.00	\$0.00	\$750.00
	5	Township Assistance	\$57,874.28	\$0.00	\$1,592.90	\$56,281.38
	6	Cumulative Fire	\$44,150.12	\$10,408.06	\$15,213.56	\$39,344.62
	7	M Fund (Payroll Withholding	\$6,555.10	\$6,451.00	\$7,045.86	\$5,960.24
		<b>GRAND TOTAL</b>	<b>\$342,593.30</b>	<b>\$132,421.88</b>	<b>\$149,191.07</b>	<b>\$325,824.11</b>

**Monroe Township, Washington County, Indiana  
Detailed Receipts 2024**

Governmental Activities	Township	General Property Taxes	\$27,801.94	
		Vehicle/Aircraft Excise Tax Distribution	\$1,822.13	
		Commercial Vehicle Excise Tax Distribution (CVET)	\$544.00	
		Local Income Tax (LIT) Certified Shares	\$34,890.00	
		Local Income Tax (LIT) Supplemental Distribution	\$3,150.00	
		<b>Total Taxes and Intergovernmental</b>	<b>\$68,208.07</b>	
		.....		
		Earnings on Investments and Deposits	\$15,854.42	
		Refunds and Reimbursements	\$2,370.60	
		<b>Total Other Receipts</b>	<b>\$18,225.02</b>	
		.....		
		<b>Total Township</b>	<b>\$86,433.09</b>	
		.....		
		Fire		
		General Property Taxes	\$27,259.17	
		Vehicle/Aircraft Excise Tax Distribution	\$1,786.56	
		Commercial Vehicle Excise Tax Distribution (CVET)	\$84.00	
		<b>Total Taxes and Intergovernmental</b>	<b>\$29,129.73</b>	
		.....		
		<b>Total Fire</b>	<b>\$29,129.73</b>	
.....				
Cumulative Fire				
General Property Taxes	\$9,739.73			
Vehicle/Aircraft Excise Tax Distribution	\$638.33			
Commercial Vehicle Excise Tax Distribution (CVET)	\$30.00			
<b>Total Taxes and Intergovernmental</b>	<b>\$10,408.06</b>			
.....				
<b>Total Cumulative Fire</b>	<b>\$10,408.06</b>			
.....				
M Fund (Payroll Withholding)				
Transfers In - Transferred from Another Fund	\$6,451.00			
<b>Total Other Receipts</b>	<b>\$6,451.00</b>			
.....				
<b>Total M Fund (Payroll Withholding)</b>	<b>\$6,451.00</b>			
.....				
<b>Total Governmental Activities</b>	<b>\$132,421.88</b>			

**Monroe Township, Washington County, Indiana  
Disbursements by Fund - 2024**

Governmental Activities	Township	Salaries and Wages	\$20,930.00	
		<b>Total Personal Services</b>	<b>\$20,930.00</b>	
		-----		
		Office Supplies	\$100.38	
		Operating Supplies	\$290.00	
		Repair and Maintenance Supplies	\$78.14	
		<b>Total Supplies</b>	<b>\$468.52</b>	
		-----		
		Professional Services	\$1,803.12	
		Insurance	\$8,440.73	
		Utility Services	\$4,145.79	
		Other Services and Charges	\$47.00	
		<b>Total Services and Charges</b>	<b>\$14,436.64</b>	
		-----		
		Buildings	\$35,725.80	
		Improvements Other Than Buildings	\$1,865.00	
		<b>Total Capital Outlays</b>	<b>\$37,590.80</b>	
		-----		
		Transfer Out - Transferred To Another Fund	\$6,451.00	
		<b>Total Other Disbursements</b>	<b>\$6,451.00</b>	
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<b>Total Township</b>	<b>\$79,876.96</b>			
-----				
Fire	Professional Services	\$10,677.92		
	Repairs and Maintenance	\$14,654.36		
	<b>Total Services and Charges</b>	<b>\$25,332.28</b>		
	-----			
	Machinery, Equipment, and Vehicles	\$20,129.51		
<b>Total Capital Outlays</b>	<b>\$20,129.51</b>			
-----				
<b>Total Fire</b>	<b>\$45,461.79</b>			
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Governmental Activities	Township Assistance	Utility Services	\$1,592.90
		<b>Total Services and Charges</b>	<b>\$1,592.90</b>
	<b>Total Township Assistance</b>		<b>\$1,592.90</b>
Cumulative Fire	Repair and Maintenance Supplies		\$2,721.20
	<b>Total Supplies</b>		<b>\$2,721.20</b>
	Machinery, Equipment, and Vehicles		\$12,492.36
	<b>Total Capital Outlays</b>		<b>\$12,492.36</b>
<b>Total Cumulative Fire</b>			<b>\$15,213.56</b>
M Fund (Payroll Withholding	Payment of Taxes and Other Payroll Withholdings		\$7,045.86
	<b>Total Other Disbursements</b>		<b>\$7,045.86</b>
<b>Total M Fund (Payroll Withholding</b>			<b>\$7,045.86</b>
<b>Total Governmental Activities</b>			<b>\$149,191.07</b>

**Monroe Township, Washington County, Indiana  
Township Disbursements - 2024**

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Supplies	Amazon	\$66.47
	Supplies	Budget Printing Center	\$290.00
	Supplies	Jennifer M. Bowers (Business Card Reimbursement)	\$13.28
	Supplies	Walmart	\$98.77
		<b>Total Supplies</b>	<b>\$468.52</b>
	Services and Charges	East Washington Rural Water Corp	\$307.57
	Services and Charges	Jackson County REMC	\$2,953.26
	Services and Charges	McNeil & Co. (Insurance)	\$6,745.28
	Services and Charges	First Savings Bank	\$47.00
	Services and Charges	EFile My Forms (W2's)	\$37.12
	Services and Charges	United Propane Gas	\$884.96
	Services and Charges	Indiana Township Association	\$100.00
	Services and Charges	RT Insurance	\$710.45
	Services and Charges	Traveler's Insurance	\$985.00
	Services and Charges	Greener Pest Management	\$466.00
	Services and Charges	Temple & Temple	\$1,865.00
	Services and Charges	Tracy Darkis	\$1,200.00
		<b>Total Services and Charges</b>	<b>\$16,301.64</b>
	Capital Outlays	Amazon	\$443.16
	Capital Outlays	Home Depot	\$42.66
	Capital Outlays	Lyles Construction Inc	\$9,187.98
	Capital Outlays	Cooley's Heating and Air	\$21,852.00
	Capital Outlays	Future Electric	\$4,200.00
		<b>Total Capital Outlays</b>	<b>\$35,725.80</b>
	Other Disbursements	Jennifer M. Bowers	\$15,696.00
	Other Disbursements	Angie Wilson	\$872.50
	Other Disbursements	Steve Erwin	\$872.50
	Other Disbursements	Jerome Losson	\$872.50
	Other Disbursements	Wes Bowers	\$2,616.50

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Other Disbursements	M Fund (Payroll Taxes)	\$6,451.00
		<b>Total Other Disbursements</b>	<b>\$27,381.00</b>
			<b>Total Township</b>
			<b>\$79,876.96</b>
Fire	Services and Charges	North Washington Volunteer Fire Department Inc	\$9,000.00
	Services and Charges	Smithfield Services	\$5,000.00
	Services and Charges	Washington County Tire Shop	\$3,287.47
	Services and Charges	MES Fire	\$1,677.92
	Services and Charges	Salem Fleet Service LLC	\$635.95
	Services and Charges	Bill's Auto Spring Service	\$3,700.00
	Services and Charges	Mount Motors	\$2,030.94
		<b>Total Services and Charges</b>	<b>\$25,332.28</b>
	Capital Outlays	AED.US	\$936.89
	Capital Outlays	Witmer Public Safety Group	\$2,900.93
	Capital Outlays	ACE Hardware of Salem	\$1,154.00
	Capital Outlays	ZMag Rescue	\$1,485.00
	Capital Outlays	Speed Tech Lights	\$1,953.69
	Capital Outlays	Rescue Truck	\$11,699.00
		<b>Total Capital Outlays</b>	<b>\$20,129.51</b>
			<b>Total Fire</b>
			<b>\$45,461.79</b>
Township Assistance	Township Assistance	Jackson County REMC	\$250.00
	Township Assistance	East Washington Rural Water Corp	\$141.50
	Township Assistance	Unnited Propane Gas	\$750.00
	Township Assistance	Ferrel Gas	\$451.40
		<b>Total Township Assistance</b>	<b>\$1,592.90</b>
			<b>Total Township Assistance</b>
			<b>\$1,592.90</b>
Cumulative Fire	Supplies	Washington County Tire Shop	\$2,721.20
		<b>Total Supplies</b>	<b>\$2,721.20</b>
	Capital Outlays	Kingsway Industries Inc	\$7,927.78

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Cumulative Fire	Capital Outlays	Extreme Emergency Lighting	\$4,564.58
		<b>Total Capital Outlays</b>	<b>\$12,492.36</b>
<b>Total Cumulative Fire</b>			<b>\$15,213.56</b>
M Fund (Payroll Withholding	Other Disbursements	IRS	\$4,099.91
	Other Disbursements	Indiana Department of Revenue	\$2,945.95
		<b>Total Other Disbursements</b>	<b>\$7,045.86</b>
<b>Total M Fund (Payroll Withholding</b>			<b>\$7,045.86</b>
<b>GRAND TOTAL</b>			<b>\$149,191.07</b>

**Monroe Township, Washington County, Indiana  
Disbursements by Fund with Departments - 2024**

Governmental Activities	Township	No Department	Salaries and Wages	\$20,930.00
<b>Total Personal Services</b>				<b>\$20,930.00</b>
			Office Supplies	\$100.38
			Operating Supplies	\$290.00
			Repair and Maintenance Supplies	\$78.14
<b>Total Supplies</b>				<b>\$468.52</b>
			Professional Services	\$1,803.12
			Insurance	\$8,440.73
			Utility Services	\$4,145.79
			Other Services and Charges	\$47.00
<b>Total Services and Charges</b>				<b>\$14,436.64</b>
			Buildings	\$35,725.80
			Improvements Other Than Buildings	\$1,865.00
<b>Total Capital Outlays</b>				<b>\$37,590.80</b>
			Transfer Out - Transferred To Another Fund	\$6,451.00
<b>Total Other Disbursements</b>				<b>\$6,451.00</b>
<b>Total No Department</b>				<b>\$79,876.96</b>
<b>Total Township</b>				<b>\$79,876.96</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$79,876.96</b>

**Monroe Township, Washington County, Indiana  
Fund Type Schedule 2024**

<b>Fund Type</b>	<b>Local Fund</b>	<b>Standard Fund</b>
1 - General Fund	1 - Township	101008 - Township
2 - Special Revenue	2 - Fire	102087 - Firefighting
2 - Special Revenue	5 - Township Assistance	102086 - Township Assistance
4 - Capital Projects	6 - Cumulative Fire	104026 - Cumulative Fire
5 - Permanent	7 - M Fund (Payroll Withholding)	900004 - PAYROLL Withholding Fund
12 - Other	3 - Rainy Day	102194 - Rainy Day
12 - Other	4 - Cemetery Donation	900006 - Cemetery Donation

**Monroe Township, Washington County, Indiana  
Debt Statement - 2024**

**GRAND TOTAL**

**\$0.00**

<b>Beginning Principal Balance as of</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of</b>	<b>Principal</b>
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**GRAND TOTAL**

Monroe Township, Washington County, Indiana  
Deficit Fund Balances - 2024

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

**Monroe Township, Washington County, Indiana  
Leases 2024**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
<b>GRAND TOTAL</b>						

**Monroe Township, Washington County, Indiana  
Transfer Report - 2024**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
Township	\$6,451.00	M Fund (Payroll Withholding)	\$6,451.00
Township Assistance	\$0.00	<b>Total Transfers In</b>	<b>\$6,451.00</b>
Fire	\$0.00		
Cumulative Fire	\$0.00		
M Fund (Payroll Withholding)	\$0.00		
<b>Total Transfers Out</b>	<b>\$6,451.00</b>		

**Monroe Township, Washington County, Indiana  
Transfer Schedule Report - 2024**

Fund Transfer To

Fund Transfer From

	<u>7 - M Fund (Payroll Withholding)</u>	<u>Total</u>
1 - Township	6,451	6,451
<b>Total</b>	<b>\$ 6,451</b>	<b>\$ 6,451</b>

*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.)*

**Monroe Township, Washington County, Indiana  
Capital Assets 2024**

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$32,500.00	\$0.00	\$0.00	\$32,500.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$400.00	\$0.00	\$0.00	\$400.00
	<b>Total</b>	<b>\$32,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,900.00</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$30,900.00	\$66,625.80	\$0.00	\$97,525.80
	Improvements Other Than Buildings	\$1,410.10	\$0.00	\$0.00	\$1,410.10
	Machinery, Equipment, and Vehicles	\$112,729.99	\$216,560.70	\$0.00	\$329,290.69
	Books and Other	\$30.00	\$0.00	\$0.00	\$30.00
	<b>Total</b>	<b>\$145,070.09</b>	<b>\$283,186.50</b>	<b>\$0.00</b>	<b>\$428,256.59</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Monroe Township, Washington County, Indiana  
Accounts Payable/Receivable Statement - 2024**

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

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)  
**Monroe Township, Washington County, Indiana**  
TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)  
FOR THE PERIOD ENDING DECEMBER 31, 2024

Name of Township Trustee	Jennifer M. Bowers
Phone Number	(812) 620-9442
1. Total number of requests for Township Assistance	10
2.(A) Total number of recipients of Township Assistance	16
2.(B) Total number of households containing recipients of Township Assistance	10
2.(C) Total number of individuals denied Township Assistance	0
3.(A) Total value of benefits provided to recipients of Township Assistance	\$2,142.90
3.(B) Total value of benefits denied to individuals applying for Township Assistance	\$0.00
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$16,450.00
5.(A) Total number receiving utility assistance - recipients	16
5.(A)(i) Total number receiving utility assistance - households	10
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	16
6.(i) Total value of benefits provided for payment of utilities - township	\$2,142.90
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$2,000.00
6.(iii) Total value of all benefits provided for payment of utilities	\$4,142.90
7.(A) Total number receiving housing assistance - recipients	8
7(A)(i) Total number receiving housing assistance - households	3
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	8
8.(i) Total value of benefits provided for housing assistance - township	\$0.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$2,500.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$2,500.00
9.(A) Total number receiving food assistance - recipients	15
9.(A)(i) Total number receiving food assistance - households	4
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	15
10.(i) Total value provided for food assistance - township	\$0.00
10.(ii) Total value provided for food assistance - nontownship sources	\$1,000.00

10.(iii) Total value of all food assistance provided	\$1,000.00
11.(A) Total number provided health care - recipients	6
11.(A)(i) Total number provided health care - households	2
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	6
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$1,500.00
12.(iii) Total value of all health care provided	\$1,500.00
13. Total number of funerals, burials and cremations	0
14.(A) Total actual value of funerals, burials and cremations	\$0.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$0.00
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	5
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	25
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	520
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	5
24.(B) Total value of case management services provided	\$9,450.00
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.

**Monroe Township, Washington County, Indiana  
Pensions - 2024**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
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
<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