

Annual Financial Report



Indiana State Board of Accounts

2019

WELLS COUNTY SOLID WASTE DISTRICT

Wells County

Submitted on 1/22/2020 11:50:00 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.

**Wells County Solid Waste District, Wells County, Indiana
Annual Financial Report - 2019
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
Governmental Activities	1	Solid Waste Management Fund	\$230,289.34	\$176,979.24	\$164,139.16	\$243,129.42
	1167	Excess Levy Fund	\$207.00	\$929.13	\$207.00	\$929.13
		GRAND TOTAL	\$230,496.34	\$177,908.37	\$164,346.16	\$244,058.55

**Wells County Solid Waste District, Wells County, Indiana
Detailed Receipts - 2019**

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$117,507.40
		Local Income Tax (LIT) for Levy Freeze	\$39,905.08
		Vehicle/Aircraft Excise Tax Distribution	\$12,851.63
	Total Taxes and Intergovernmental		\$170,264.11
	Earnings on Investments and Deposits		\$1,134.88
	Transfers In - Transferred from Another Fund		\$207.00
	Other Receipts/0001 - Recyclables		\$5,373.25
	Total Other Receipts		\$6,715.13
	Total Solid Waste Management Fund		\$176,979.24
	Excess Levy Fund	Other Receipts/1167 - Excess Levy	
Total Other Receipts			\$929.13
Total Excess Levy Fund		\$929.13	
Total Governmental Activities		\$177,908.37	

**Wells County Solid Waste District, Wells County, Indiana
Disbursements by Fund - 2019**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$86,862.93	
		Employee Benefits	\$16,945.95	
		Total Personal Services	\$103,808.88	

		Operating Supplies	\$1,509.32	
		Total Supplies	\$1,509.32	

		Professional Services	\$14,505.67	
		Communication and Transportation	\$542.72	
		Printing and Advertising	\$2,004.74	
		Insurance	\$7,253.00	
		Utility Services	\$4,608.87	
		Repairs and Maintenance	\$8,566.27	
		Other Services and Charges	\$19,000.00	
		Total Services and Charges	\$56,481.27	

		Improvements Other Than Buildings	\$904.42	
		Machinery, Equipment, and Vehicles	\$1,435.27	
		Total Capital Outlays	\$2,339.69	

Total Solid Waste Management Fund	\$164,139.16			

Excess Levy Fund	Transfer Out - Transferred To Another Fund	\$207.00		
	Total Other Disbursements	\$207.00		

Total Excess Levy Fund		\$207.00		

Total Governmental Activities		\$164,346.16		

**Wells County Solid Waste District, Wells County, Indiana
Debt Statement - 2019**

GRAND TOTAL

\$0.00

Wells County Solid Waste District, Wells County, Indiana
Deficit Fund Balance Report - 2019

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

**Wells County Solid Waste District, Wells County, Indiana
Leases 2019**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date
GRAND TOTAL					

**Wells County Solid Waste District, Wells County, Indiana
Other Post-Employment Benefits (OPEB) 2019**

**Wells County Solid Waste District, Wells County, Indiana
Transfers - 2019**

**Transfers Out
(Disbursements)**

Fund	Amount
Excess Levy Fund	\$207.00
Total Transfers Out	\$207.00

**Transfers In
(Receipts)**

Fund	Amount
Solid Waste Management Fund	\$207.00
Total Transfers In	\$207.00

**Wells County Solid Waste District, Wells County, Indiana
Transfer Schedule Report - 2019**

Fund Transfer To

Total

\$

Fund Transfer From

Total

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.)

**Wells County Solid Waste District, Wells County, Indiana
Capital Assets 2019**

Government/ Enterprise	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities	Land	-	-	-	-
	Infrastructure	-	-	-	-
	Building	-	-	-	-
	Improvement	\$2,775.00	-	-	\$2,775.00
	Machinery	\$29,177.00	-	-	\$29,177.00
	Construction	-	-	-	-
	Books	-	-	-	-

**Wells County Solid Waste District, Wells County, Indiana
Accounts Payable/Receivable Statement - 2019**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

Wells County Solid Waste District, Wells County, Indiana
Financial Assistance to Non Governmental Entities - 2019

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
------	----------------	----------------	------------	--------	------------------------	-------	-------------	-------------

**Wells County Solid Waste District, Wells County, Indiana
Pensions - 2019**

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