

Annual Financial Report



Indiana State Board of Accounts

2022

WELLS COUNTY SOLID WASTE DISTRICT

Wells County

Submitted on 2/10/2023 1:13:00 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.

Wells County Solid Waste District, Wells County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
Governmental Activities	1	Solid Waste Management Fund	\$274,928.44	\$192,318.50	\$184,578.61	\$282,668.33
	1167	Excess Levy Fund	\$0.00	\$527.00	\$0.00	\$527.00
		GRAND TOTAL	\$274,928.44	\$192,845.50	\$184,578.61	\$283,195.33

**Wells County Solid Waste District, Wells County, Indiana
Detailed Receipts - 2022**

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$131,464.41
		Local Income Tax (LIT) for Levy Freeze	\$39,905.00
		Vehicle/Aircraft Excise Tax Distribution	\$12,282.21
		Total Taxes and Intergovernmental	\$183,651.62
		Business Personal Property Exemption Local Service Fee	\$0.09
		Total Fines, Forfeitures, and Fees	\$0.09
		Earnings on Investments and Deposits	\$1,367.68
		Refunds and Reimbursements	\$7,299.11
		Total Other Receipts	\$8,666.79
		Total Solid Waste Management Fund	\$192,318.50
	Excess Levy Fund	Transfers In - Transferred from Another Fund	\$527.00
		Total Other Receipts	\$527.00
		Total Excess Levy Fund	\$527.00
Total Governmental Activities			\$192,845.50

**Wells County Solid Waste District, Wells County, Indiana
Disbursements by Fund - 2022**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$97,006.28
		Employee Benefits	\$21,954.72
		Total Personal Services	\$118,961.00
		Operating Supplies	\$1,593.48
		Total Supplies	\$1,593.48
		Professional Services	\$46,409.51
		Communication and Transportation	\$562.17
		Printing and Advertising	\$1,337.84
		Insurance	\$4,347.00
		Utility Services	\$5,055.85
		Repairs and Maintenance	\$186.60
		Rentals	\$4,200.00
		Total Services and Charges	\$62,098.97
		Improvements Other Than Buildings	\$71.59
		Machinery, Equipment, and Vehicles	\$1,326.57
		Total Capital Outlays	\$1,398.16
		Transfer Out - Transferred To Another Fund	\$527.00
		Total Other Disbursements	\$527.00
		Total Solid Waste Management Fund	\$184,578.61
Total Governmental Activities			\$184,578.61

Wells County Solid Waste District, Wells County, Indiana
Fund Type Schedule 2022

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	1 - Solid Waste Management Fund	General	N
2 - Special Revenue	1167 - Excess Levy Fund	Levy Excess	N

**Wells County Solid Waste District, Wells County, Indiana
Deficit Fund Balances - 2022**

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

**Wells County Solid Waste District, Wells County, Indiana
Transfers - 2022**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Solid Waste Management Fund	\$527.00	Excess Levy Fund	\$527.00
Total Transfers Out	\$527.00	Total Transfers In	\$527.00

**Wells County Solid Waste District, Wells County, Indiana
Transfer Schedule Report - 2022**

Fund Transfer To

Fund Transfer From

	<u>1167 - Excess Levy Fund</u>	<u>Total</u>
1 - Solid Waste Management Fund	527	527
Total	\$ 527	\$ 527

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
Tax Abatement - 2022**

DIRECT				
Abatement Name	Purpose of the Abatement	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement

INDIRECT				
Government Name	Abatement Name	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
City of Bluffton	20-20 Custom Molded Plastics, LLC	Personal	\$684.33	\$0.00
City of Bluffton	Alexin, LLC	Personal	\$1.46	\$0.00
City of Bluffton	Almco Steel Products Corp	Real	\$11.69	\$0.00
City of Bluffton	Almco Steel Products Corp	Personal	\$82.29	\$0.00
City of Bluffton	AT Ferrell Company, Inc.	Personal	\$10.08	\$0.00
City of Bluffton	Bluffton Investments LLC	Real	\$3.23	\$0.00
City of Bluffton	Cameron Ashley Building PProducts, Inc.	Personal	\$27.49	\$0.00
City of Bluffton	Edge Manufacturing, Inc.	Personal	\$26.80	\$0.00
City of Bluffton	General Manufacturing/Reiff Enterprises	Personal	\$0.02	\$0.00
City of Bluffton	Gerber Development LLC	Real	\$30.72	\$0.00
City of Bluffton	Giampaolo (Indiana) Realty, LLC	Real	\$0.88	\$0.00
City of Bluffton	Inventure Foods, Inc.	Personal	\$190.94	\$0.00
City of Bluffton	Knot Just A Snack (Multi) LLC	Real	\$34.96	\$0.00
City of Bluffton	Metaldyne M&A Bluffton Inc.	Real	\$60.88	\$0.00
City of Bluffton	Metaldyne M&A Bluffton, LLC	Personal	\$2,643.69	\$0.00
City of Bluffton	Midland LLC	Real	\$152.96	\$0.00
City of Bluffton	Multi-Fiber, LLC	Personal	\$109.73	\$0.00
City of Bluffton	Pretzels, Inc.	Personal	\$168.35	\$0.00
City of Bluffton	Reiff Enterprises No 2 LLP	Real	\$0.14	\$0.00
City of Bluffton	Snider Tire, Inc.	Personal	\$0.81	\$0.00
City of Bluffton	Star Engineering & Machine Co., Inc.	Personal	\$23.50	\$0.00
City of Bluffton	Weg Electric Corp - Bluffton Motor Works	Personal	\$206.25	\$0.00
Wells County	Haven Manufacturing Indiana, Inc.	Personal	\$25.81	\$0.00
Town of Ossian	Penas Mechanical Contractors, Inc.	Personal	\$0.91	\$0.00

INDIRECT				
Government Name	Abatement Name	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
Town of Ossian	H&N Properties LLC	Real	\$128.48	\$0.00
Town of Ossian	Linder Oil Co., Inc.	Personal	\$0.68	\$0.00
Town of Ossian	Melching Machine, Inc.	Personal	\$1.65	\$0.00
Town of Ossian	Rethceif Properties LLC	Real	\$27.11	\$0.00
Town of Ossian	Trusted Supply Chain Partners, LLC	Personal	\$36.79	\$0.00
Town of Markle	K-K Tool and Design Inc.	Personal	\$0.47	\$0.00
Town of Ossian	Rethceif Properties LLC	Personal	\$8.48	\$0.00
Town of Ossian	Roembke Mfg & Design, Inc.	Real	\$25.55	\$0.00
Town of Ossian	Roembke Mfg & Design, Inc.	Personal	\$107.64	\$0.00
Town of Ossian	TI Automotive Systems	Personal	\$297.46	\$0.00
Town of Markle	Wayne Metals, LLC	Personal	\$51.46	\$0.00
City of Bluffton	Hamish, Randy J	Real	\$22.25	\$0.00
Town of Ossian	Perma-Column, LLC	Personal	\$12.32	\$0.00

**Wells County Solid Waste District, Wells County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	\$2,775.00	-	-	\$2,775.00
	Machinery, Equipment, and Vehicles	\$29,177.00	-	-	\$29,177.00
	Books and Other	-	-	-	-
	Total	\$31,952.00	-	-	\$31,952.00
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	\$2,775.00	-	-	\$2,775.00
	Machinery, Equipment, and Vehicles	\$29,177.00	-	-	\$29,177.00
	Books and Other	-	-	-	-
	Total	\$31,952.00	-	-	\$31,952.00

**Wells County Solid Waste District, Wells County, Indiana
Accounts Payable/Receivable Statement - 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$59,366.17	\$0.00

**Wells County Solid Waste District, Wells County, Indiana
Pensions - 2022**

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