

Annual Financial Report



Indiana State Board of Accounts

2023

WELLS COUNTY SOLID WASTE DISTRICT

Wells County

Submitted on 1/25/2024 4:00:00 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 - 2023
 Cash & Investments Combined Statement

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
1	Solid Waste Management Fund	\$282,668.33	\$205,152.98	\$198,226.90	\$289,594.41
1167	Excess Levy Fund	\$527.00	\$0.00	\$527.00	\$0.00
GRAND TOTAL		\$283,195.33	\$205,152.98	\$198,753.90	\$289,594.41

Governmental Activities

**Wells County Solid Waste District, Wells County, Indiana
Detailed Receipts - 2023**

**Wells County Solid Waste District, Wells County, Indiana
Detailed Receipts 2023**

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$137,881.59
		Local Income Tax (LIT) for Levy Freeze	\$39,905.00
		Vehicle/Aircraft Excise Tax Distribution	\$11,532.53
	Total Taxes and Intergovernmental		\$189,319.12
		
		Earnings on Investments and Deposits	\$2,330.83
		Sale of Capital Assets	\$1,250.00
		Refunds and Reimbursements	\$11,726.03
		Transfers In - Transferred from Another Fund	\$527.00
		Total Other Receipts	
.....			
	Total Solid Waste Management Fund		\$205,152.98
.....			
Total Governmental Activities			\$205,152.98

Wells County Solid Waste District, Wells County, Indiana
Disbursements by Fund - 2023

Governmental Activities	Solid Waste Management	Salaries and Wages	\$106,038.15
	Fund	Employee Benefits	\$22,403.88
		Total Personal Services	\$128,442.03
		Office Supplies	\$160.55
		Operating Supplies	\$553.50
		Total Supplies	\$714.05
		Professional Services	\$40,741.93
		Communication and Transportation	\$767.93
		Printing and Advertising	\$1,258.08
		Insurance	\$12,479.00
		Utility Services	\$5,180.84
		Repairs and Maintenance	\$493.56
		Rentals	\$4,200.00
		Other Services and Charges	\$2,985.33
		Total Services and Charges	\$68,106.67
		Improvements Other Than Buildings	\$79.77
		Machinery, Equipment, and Vehicles	\$884.38
		Total Capital Outlays	\$964.15
		Purchase of Investments	\$200,000.00
		Total Other Disbursements	\$200,000.00
		Total Solid Waste Management Fund	\$398,226.90
		Excess Levy Fund	\$527.00
		Transfer Out - Transferred To Another Fund	\$527.00
		Total Other Disbursements	\$527.00
		Total Excess Levy Fund	\$527.00
		Total Governmental Activities	\$398,753.90

Wells County Solid Waste District, Wells County, Indiana
Fund Type Schedule 2023

Fund Type	Local Fund	Standard Fund
1 - General Fund	1 - Solid Waste Management Fund	101001 - General
2 - Special Revenue	1167 - Excess Levy Fund	102351 - Levy Excess

Wells County Solid Waste District, Wells County, Indiana
Deficit Fund Balances - 2023

Ending Cash and Investment Balance	Enterprise Name	Fund Name
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	Total deficit fund balances	

**Wells County Solid Waste District, Wells County, Indiana
Transfer Report - 2023**

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

Wells County Solid Waste District, Wells County, Indiana
Transfer Schedule Report - 2023

Fund Transfer To

Fund Transfer From			
1 - Solid Waste Management			
	Fund		
	Total		
1167 - Excess Levy Fund	527	527	\$ 527
Total	527	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 - 2023**

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	\$775.69	\$0.00
City of Bluffton	Alexin, LLC	Personal	\$0.35	\$0.00
City of Bluffton	Almco Steel Products Corp	Real	\$10.13	\$0.00
City of Bluffton	Almco Steel Products Corp	Personal	\$53.36	\$0.00
City of Bluffton	AT Ferrell Company, Inc.	Personal	\$6.84	\$0.00
City of Bluffton	Bluffton Investments LLC	Real	\$1.53	\$0.00
City of Bluffton	Cameron Ashley Building PProducts, Inc.	Personal	\$17.23	\$0.00
City of Bluffton	Gerber Development LLC	Real	\$23.11	\$0.00
City of Bluffton	Inventure Foods, Inc.	Personal	\$128.66	\$0.00
City of Bluffton	Knot Just A Snack (Multi) LLC	Real	\$25.89	\$0.00
City of Bluffton	Metaldyne M&A Bluffton Inc.	Real	\$53.49	\$0.00
City of Bluffton	Metaldyne M&A Bluffton, LLC	Personal	\$1,561.96	\$0.00
City of Bluffton	Midland LLC	Real	\$127.85	\$0.00
City of Bluffton	Pretzels, Inc.	Personal	\$96.57	\$0.00
City of Bluffton	Reiff Enterprises No 2 LLP	Real	\$0.07	\$0.00
City of Bluffton	Snider Tire, Inc.	Personal	\$0.35	\$0.00
City of Bluffton	Star Engineering & Machine Co., Inc.	Personal	\$23.26	\$0.00
City of Bluffton	Weg Electric Corp - Bluffton Motor Works	Personal	\$161.97	\$0.00
Wells County	Haven Manufacturing Indiana, Inc.	Personal	\$37.42	\$0.00
Town of Ossian	H&N Properties LLC	Real	\$106.26	\$0.00
Town of Ossian	Linder Oil Co., Inc.	Personal	\$0.30	\$0.00
Town of Ossian	Melching Machine, Inc.	Personal	\$1.22	\$0.00
Town of Ossian	Rethceif Properties LLC	Real	\$21.35	\$0.00
Town of Ossian	Trusted Supply Chain Partners, LLC	Personal	\$34.88	\$0.00
Town of Markle	K-K Tool and Design Inc.	Personal	\$0.99	\$0.00

INDIRECT			
Government Name	Abatement Name	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatement
		Amount receivable, if any, as a result of Tax Abatement	
Town of Ossian	Rethceiff Properties LLC	Personal	\$18.56
Town of Ossian	Roembke Mfg & Design, Inc.	Real	\$20.70
Town of Ossian	Roembke Mfg & Design, Inc.	Personal	\$95.87
Town of Ossian	TI Automotive Systems	Personal	\$253.92
Town of Markle	Wayne Metals, LLC	Personal	\$43.51
Town of Ossian	Perma-Column, LLC	Personal	\$7.77
City of Bluffton	Brick and Motar Properties LLC	Real	\$12.27
City of Bluffton	Jackson Studebaker Investment Group LLC	Real	\$59.95
City of Bluffton	Star Engineering & Machine Co.	Personal	\$23.26
City of Bluffton	Weg Electric Corp - Bluffton Motor Works	Personal	\$161.97
Wells County	Heartland REMC-Broadband Division	Personal	\$70.53

**Wells County Solid Waste District, Wells County, Indiana
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
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	-	\$338.50	\$2,436.50
	Machinery, Equipment, and Vehicles	\$29,177.00	-	\$8,935.91	\$20,241.09
	Books and Other	-	-	-	-
	Total	\$31,952.00	-	\$9,274.41	\$22,677.59
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	\$2,775.00	-	\$338.50	\$2,436.50
	Machinery, Equipment, and Vehicles	\$29,177.00	-	\$8,935.91	\$20,241.09
	Books and Other	-	-	-	-
	Total	\$31,952.00	-	\$9,274.41	\$22,677.59

Wells County Solid Waste District, Wells County, Indiana Accounts Payable/Receivable Statement - 2023		
Governmental Activities	Accounts Payable	Accounts Receivable
	\$2,551.29	\$1,088.94

**Wells County Solid Waste District, Wells County, Indiana
Pensions - 2023**

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