

Annual Financial Report



Indiana State Board of Accounts

2018

HOWARD COUNTY SOLID WASTE MANAGEMENT

Howard County

Submitted on 2/27/2019 8:59:00 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.

**Howard County Solid Waste Management, Howard County, Indiana
Annual Financial Report - 2018
Cash & Investments Combined Statement**

| | Local Fund Number | Local Fund Name | Beg Cash & Inv Bal Jan 1, 2018 | Receipts | Disbursement | End Cash & Inv Bal Dec 31, 2018 |
|--------------------------------|-------------------|-----------------------------|-----------------------------------|-----------------------|---------------------|------------------------------------|
| Governmental Activities | 2 | Excess Levy | \$1,760.25 | \$9.27 | \$0.00 | \$1,769.52 |
| | 3 | Rainy Day Fund | \$13,176.50 | \$69.56 | \$0.00 | \$13,246.06 |
| | 4 | Solid Waste Management Fund | \$866,634.48 | \$1,081,972.77 | \$866,558.05 | \$1,082,049.20 |
| | | GRAND TOTAL | \$881,571.23 | \$1,082,051.60 | \$866,558.05 | \$1,097,064.78 |

**Howard County Solid Waste Management, Howard County, Indiana
Detailed Receipts - 2018**

| | | | |
|--------------------------------------|--|---|-----------------------|
| Governmental Activities | Excess Levy | Earnings on Investments and Deposits | \$9.27 |
| | Total Other Receipts | | \$9.27 |
| | Total Excess Levy | | \$9.27 |
| | Rainy Day Fund | Earnings on Investments and Deposits | \$69.56 |
| | Total Other Receipts | | \$69.56 |
| | Total Rainy Day Fund | | \$69.56 |
| | Solid Waste Management Fund | General Property Taxes | \$778,613.74 |
| | | County Option Income Tax (COIT) | \$134,834.00 |
| | | Local Income Tax (LIT) for Levy Freeze | \$6,928.71 |
| | | Vehicle/Aircraft Excise Tax Distribution | \$73,795.78 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$2,317.00 |
| | Total Taxes and Intergovernmental | | \$996,489.23 |
| | | Earnings on Investments and Deposits | \$1,299.90 |
| | | Refunds and Reimbursements | \$84,183.64 |
| | Total Other Receipts | | \$85,483.54 |
| | Total Solid Waste Management Fund | | \$1,081,972.77 |
| Total Governmental Activities | | | \$1,082,051.60 |

**Howard County Solid Waste Management, Howard County, Indiana
Disbursements by Fund - 2018**

| | | | |
|--------------------------------------|--|------------------------------------|---------------------|
| Governmental Activities | Solid Waste Management Fund | Salaries and Wages | \$233,985.67 |
| | | Employee Benefits | \$95,179.64 |
| | | Total Personal Services | \$329,165.31 |
| | | Office Supplies | \$1,140.41 |
| | | Operating Supplies | \$3,103.65 |
| | | Repair and Maintenance Supplies | \$1,960.55 |
| | | Total Supplies | \$6,204.61 |
| | | Professional Services | \$30,830.01 |
| | | Communication and Transportation | \$3,911.76 |
| | | Printing and Advertising | \$7,979.50 |
| | | Insurance | \$21,366.23 |
| | | Utility Services | \$9,198.06 |
| | | Repairs and Maintenance | \$35,626.32 |
| | | Other Services and Charges | \$412,389.54 |
| | | Total Services and Charges | \$521,301.42 |
| | | Machinery, Equipment, and Vehicles | \$9,886.71 |
| | | Total Capital Outlays | \$9,886.71 |
| | Total Solid Waste Management Fund | | \$866,558.05 |
| Total Governmental Activities | | | \$866,558.05 |

Howard County Solid Waste Management, Howard County, Indiana
Debt Statement - 2018

GRAND TOTAL

**Howard County Solid Waste Management, Howard County, Indiana
Leases 2018**

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

**Howard County Solid Waste Management, Howard County, Indiana
Capital Assets 2018**

| Government or Enterprise | Land | Infrastructure | Building | Improvements Other Than Buildings | Machinery, Equipment, and Vehicles | Construction in Progress | Books and Other | Total |
|-----------------------------------|--------------------|-----------------------|---------------------|--|---|-------------------------------------|----------------------------|---------------------|
| Governmental Activities (General) | \$99,200.00 | \$0.00 | \$185,682.00 | \$0.00 | \$24,985.00 | \$0.00 | \$0.00 | \$309,867.00 |
| TOTAL | \$99,200.00 | \$0.00 | \$185,682.00 | \$0.00 | \$24,985.00 | \$0.00 | \$0.00 | \$309,867.00 |

**Howard County Solid Waste Management, Howard County, Indiana
Accounts Payable/Receivable Statement - 2018**

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

Howard County Solid Waste Management, Howard County, Indiana
Financial Assistance to Non Governmental Entities - 2018

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

**Howard County Solid Waste Management, Howard County, Indiana
Pensions - 2018**

| 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 |