

# Annual Financial Report



Indiana State Board of Accounts

2020

HOWARD COUNTY SOLID WASTE MANAGEMENT

Howard County

Submitted on 2/22/2021 11:46:00 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 - 2020**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
<b>Governmental Activities</b>	2	Excess Levy	\$1,788.10	\$3.81	\$0.00	\$1,791.91
	3	Rainy Day Fund	\$13,385.22	\$28.54	\$0.00	\$13,413.76
	4	Solid Waste Management Fund	\$1,215,137.04	\$1,114,894.10	\$961,401.55	\$1,368,629.59
		<b>GRAND TOTAL</b>	<b>\$1,230,310.36</b>	<b>\$1,114,926.45</b>	<b>\$961,401.55</b>	<b>\$1,383,835.26</b>

**Howard County Solid Waste Management, Howard County, Indiana  
Detailed Receipts - 2020**

Governmental Activities	Excess Levy	Earnings on Investments and Deposits	\$3.81
	<b>Total Other Receipts</b>		<b>\$3.81</b>
	<b>Total Excess Levy</b>		<b>\$3.81</b>
	Rainy Day Fund	Earnings on Investments and Deposits	\$28.54
	<b>Total Other Receipts</b>		<b>\$28.54</b>
	<b>Total Rainy Day Fund</b>		<b>\$28.54</b>
	Solid Waste Management Fund	General Property Taxes	\$814,447.49
		County Option Income Tax (COIT)	\$10,186.00
		Local Income Tax (LIT) for Levy Freeze	\$148,967.04
		Vehicle/Aircraft Excise Tax Distribution	\$76,261.87
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,684.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$1,052,546.40</b>
		Earnings on Investments and Deposits	\$1,308.56
		Refunds and Reimbursements	\$61,039.14
	<b>Total Other Receipts</b>		<b>\$62,347.70</b>
	<b>Total Solid Waste Management Fund</b>		<b>\$1,114,894.10</b>
<b>Total Governmental Activities</b>			<b>\$1,114,926.45</b>

**Howard County Solid Waste Management, Howard County, Indiana  
Disbursements by Fund - 2020**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$257,204.63
		Employee Benefits	\$145,674.03
		<b>Total Personal Services</b>	<b>\$402,878.66</b>
		Office Supplies	\$2,764.68
		Operating Supplies	\$7,878.76
		Repair and Maintenance Supplies	\$1,446.95
		<b>Total Supplies</b>	<b>\$12,090.39</b>
		Professional Services	\$19,950.03
		Communication and Transportation	\$3,777.78
		Printing and Advertising	\$5,735.64
		Insurance	\$21,209.55
		Utility Services	\$8,948.45
		Repairs and Maintenance	\$65,023.63
		Other Services and Charges	\$411,054.04
		<b>Total Services and Charges</b>	<b>\$535,699.12</b>
		Machinery, Equipment, and Vehicles	\$10,733.38
		<b>Total Capital Outlays</b>	<b>\$10,733.38</b>
	<b>Total Solid Waste Management Fund</b>		<b>\$961,401.55</b>
<b>Total Governmental Activities</b>			<b>\$961,401.55</b>

Howard County Solid Waste Management, Howard County, Indiana  
Deficit Fund Balance Report - 2020

Howard County Solid Waste Management, Howard County, Indiana  
Deficit Fund Balances - 2020

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

Howard County Solid Waste Management, Howard County, Indiana  
Transfers - 2020

Transfers Out  
(Disbursements)

Transfers In  
(Receipts)

Fund

Amount

Fund

Amount

Total Transfers Out

Total Transfers In

Howard County Solid Waste Management, Howard County, Indiana  
Transfer Schedule Report - 2020

Fund Transfer To

Fund Transfer From

Total

**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.)*

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**Howard County Solid Waste Management, Howard County, Indiana  
Capital Assets 2020**

<b>Asset Type</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Land	\$99,200.00	-	-	\$99,200.00
Infrastructure	-	-	-	-
Building	\$185,682.00	-	-	\$185,682.00
Improvement	-	-	-	-
Machinery	\$24,985.00	-	-	\$24,985.00
Construction	-	-	-	-
Books	-	-	-	-
<b>Governmental Activities - Total</b>	<b>\$309,867.00</b>	-	-	<b>\$309,867.00</b>
<b>Unit Total</b>	<b>\$309,867.00</b>	-	-	<b>\$309,867.00</b>



**Howard County Solid Waste Management, Howard County, Indiana  
Accounts Payable/Receivable Statement - 2020**

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

**Howard County Solid Waste Management, Howard County, Indiana  
Pensions - 2020**

<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
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
<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