Annual Financial Report

INDIANA Gateway for government units

Indiana State Board of Accounts

2024

HOWARD TOWNSHIP

Washington County

Not Submitted

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.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.

FILED

FEB 21 2025

Kyra Stephenson

Howard Township, Washington County, Indiana
Annual Financial Report - 2024
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2024	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2024
Governmental Activities	3	Township	$33,036.13	$29,440.95	$27,054.80	$35,422.28
	4	Township Assistance	$8,612.11	$8,680.87	$10,217.43	$7,075.55
	5	Payroll Withholdings	$239.77	$2,833.67	$2,240.78	$832.66
		GRAND TOTAL	**$41,888.01**	**$40,955.49**	**$39,513.01**	**$43,330.49**

Howard Township, Washington County, Indiana
Detailed Receipts 2024

Governmental Activities	Township	General Property Taxes	$14,818.88
		Local Income Tax (LIT) Property Tax Replacement Credit	$12,467.00
		Vehicle/Aircraft Excise Tax Distribution	$998.27
		Commercial Vehicle Excise Tax Distribution (CVET)	$16.80
		Local Income Tax (LIT) Supplemental Distribution	$1,123.00
	Total Taxes and Intergovernmental		**$29,423.95**
		Refunds and Reimbursements	$17.00
	Total Other Receipts		**$17.00**
	Total Township		**$29,440.95**
	Township Assistance	General Property Taxes	$8,124.38
		Vehicle/Aircraft Excise Tax Distribution	$547.29
		Commercial Vehicle Excise Tax Distribution (CVET)	$9.20
	Total Taxes and Intergovernmental		**$8,680.87**
	Total Township Assistance		**$8,680.87**
	Payroll Withholdings	State, Federal, and Local Payments In Lieu of Taxes	$2,833.67
	Total Taxes and Intergovernmental		**$2,833.67**
	Total Payroll Withholdings		**$2,833.67**
Total Governmental Activities			**$40,955.49**

Governmental Activities	Township	Salaries and Wages	$22,000.00
		Total Personal Services	**$22,000.00**
		Office Supplies	$350.80
		Total Supplies	**$350.80**
		Communication and Transportation	$1,299.61
		Printing and Advertising	$44.29
		Insurance	$120.00
		Rentals	$2,000.00
		Other Services and Charges	$150.00
		Total Services and Charges	**$3,613.90**
		Payment of Taxes and Other Payroll Withholdings	$1,090.10
		Total Other Disbursements	**$1,090.10**
	Total Township		**$27,054.80**
	Township Assistance	Office Supplies	$286.69
		Total Supplies	**$286.69**
		Utility Services	$1,150.98
		Rentals	$5,000.00
		Total Services and Charges	**$6,150.98**
		Housing	$1,800.00
		Utilities	$1,829.76
		Food	$150.00
		Total Township Assistance	**$3,779.76**
	Total Township Assistance		**$10,217.43**
	Payroll Withholdings	Payment of Taxes and Other Payroll Withholdings	$2,240.78
		Total Other Disbursements	**$2,240.78**
	Total Payroll Withholdings		**$2,240.78**
Total Governmental Activities			**$39,513.01**

Howard Township, Washington County, Indiana
Township Disbursements - 2024

Fund Name	Category	Paid To	Amount
Township	Personal Services	KathleenZelivetz	$19,000.00
	Personal Services	Earlene Silverthorn	$1,000.00
	Personal Services	Shelia Stone	$1,000.00
	Personal Services	David DuffJr	$1,000.00
	Personal Services	US Treasury	$1,090.10
		Total Personal Services	**$23,090.10**
	Supplies	Boyce Supply	$152.40
	Supplies	Staples	$100.00
	Supplies	Wal Mart	$83.80
	Supplies	Jay C	$14.60
		Total Supplies	**$350.80**
	Services and Charges	ITA	$150.00
	Services and Charges	CNASurety	$120.00
	Services and Charges	Amos Publishing	$44.29
	Services and Charges	C Burg Flowers	$78.11
	Services and Charges	Kathleen Zelivetz	$2,000.00
		Total Services and Charges	**$2,392.40**
	Other Disbursements	Kathleen Zelivetz	$1,221.50
		Total Other Disbursements	**$1,221.50**
		Total Township	**$27,054.80**
Township Assistance	Supplies	Staples	$127.85
	Supplies	Wal Mart	$145.24
	Supplies	Jay C	$13.60
		Total Supplies	**$286.69**
	Services and Charges	Jackson County REMC	$1,150.98
	Services and Charges	Kathleen Zelivetz	$5,000.00
		Total Services and Charges	**$6,150.98**
	Township Assistance	HarrisonCounty REMC	$136.78
	Township Assistance	Posey Water	$90.90
	Township Assistance	Rosebud General Store	$150.00
	Township Assistance	East WashingtonWater	$159.15

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	Laura George	$1,800.00
	Township Assistance	JacksonCo REMC	$1,442.93
		Total Township Assistance	**$3,779.76**
		Total Township Assistance	**$10,217.43**
Payroll Withholdings	Personal Services	IDR	$2,240.78
		Total Personal Services	**$2,240.78**
		Total Payroll Withholdings	**$2,240.78**
		GRAND TOTAL	**$39,513.01**

Howard Township, Washington County, Indiana
Disbursements by Fund with Departments - 2024

Governmental Activities	Township	No Department	Salaries and Wages	$22,000.00
		Total Personal Services		**$22,000.00**
			Office Supplies	$350.80
		Total Supplies		**$350.80**
			Communication and Transportation	$1,299.61
			Printing and Advertising	$44.29
			Insurance	$120.00
			Rentals	$2,000.00
			Other Services and Charges	$150.00
		Total Services and Charges		**$3,613.90**
			Payment of Taxes and Other Payroll Withholdings	$1,090.10
		Total Other Disbursements		**$1,090.10**
		Total No Department		**$27,054.80**
	Total Township			**$27,054.80**
Total Governmental Activities Disbursements for Funds with Departments				**$27,054.80**

Howard Township, Washington County, Indiana
Fund Type Schedule 2024

Fund Type	Local Fund	Standard Fund
1 - General Fund	3 - Township	101008 - Township
1 - General Fund	4 - Township Assistance	102086 - Township Assistance
1 - General Fund	5 - Payroll Withholdings	900001 - Payroll Withholdings

Howard Township, Washington County, Indiana
Debt Statement - 2024

GRAND TOTAL		$0.00

	Beginning Principal Balance as of	Additions	Reductions	Ending Principal Balance as of	Principal
GRAND TOTAL					

Howard Township, Washington County, Indiana
Deficit Fund Balances - 2024

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

Howard Township, Washington County, Indiana
Leases 2024

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Begining Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
						GRAND TOTAL

Howard Township, Washington County, Indiana
Transfer Report - 2024

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		Total Transfers In	

Howard Township, Washington County, Indiana
Capital Assets 2024

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
Governmental Activities - Non-Depreciable Assets	Land	$0.00	$0.00	$0.00	$0.00
	Construction in Progress	$0.00	$0.00	$0.00	$0.00
	Other Non-Depreciable Assets	$0.00	$0.00	$0.00	$0.00
	Total	$0.00	$0.00	$0.00	$0.00
Governmental Activities - Depreciable Assets	Infrastructure	$0.00	$0.00	$0.00	$0.00
	Buildings	$0.00	$0.00	$0.00	$0.00
	Improvements Other Than Buildings	$0.00	$0.00	$0.00	$0.00
	Machinery, Equipment, and Vehicles	$216.59	$0.00	$0.00	$216.59
	Books and Other	$816.42	$0.00	$0.00	$816.42
	Total	$1,033.01	$0.00	$0.00	$1,033.01
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	$0.00	$0.00	$0.00	$0.00
	Buildings	$0.00	$0.00	$0.00	$0.00
	Improvements Other Than Buildings	$0.00	$0.00	$0.00	$0.00
	Machinery, Equipment, and Vehicles	$216.59	$0.00	$0.00	$216.59
	Books and Other	$816.42	$0.00	$0.00	$816.42
	Total	$1,033.01	$0.00	$0.00	$1,033.01

Howard Township, Washington County, Indiana
Accounts Payable/Receivable Statement - 2024

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

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)

Howard Township, Washington County, Indiana

TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)

FOR THE PERIOD ENDING DECEMBER 31, 2024

Name of Township Trustee	KATHLEEN ZELIVETZ
Phone Number	812-472-3156
1. Total number of requests for Township Assistance	28
2.(A) Total number of recipients of Township Assistance	40
2.(B) Total number of households containing recipients of Township Assistance	12
2.(C) Total number of individuals denied Township Assistance	2
3.(A) Total value of benefits provided to recipients of Township Assistance	$3,800.00
3.(B) Total value of benefits denied to individuals applying for Township Assistance	$350.00
4. Total value of benefits provided through efforts of township staff from sources other than township funds	$500.00
5.(A) Total number receiving utility assistance - recipients	20
5.(A)(i) Total number receiving utility assistance - households	10
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	40
6.(i) Total value of benefits provided for payment of utilities - township	$1,850.00
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	$2,500.00
6.(iii) Total value of all benefits provided for payment of utilities	$4,350.00
7.(A) Total number receiving housing assistance - recipients	4
7(A)(i) Total number receiving housing assistance - households	1
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	1
8.(i) Total value of benefits provided for housing assistance - township	$1,800.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	$1,800.00
8.(iii) Total value of all benefits provided for payment of housing assistance	$3,600.00
9.(A) Total number receiving food assistance - recipients	4
9.(A)(i) Total number receiving food assistance - households	1
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	4
10.(i) Total value provided for food assistance - township	$150.00
10.(ii) Total value provided for food assistance - nontownship sources	$150.00

10.(iii) Total value of all food assistance provided	$300.00
11.(A) Total number provided health care - recipients	0
11.(A)(I) Total number provided health care - households	0
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	0
12.(i) Total value of health care provided - township	$0.00
12.(ii) Total value of health care provided - nontownship sources	$15,000.00
12.(iii) Total value of all health care provided	$15,000.00

13. Total number of funerals, burials and cremations	0
14.(A) Total actual value of funerals, burials and cremations	$0.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	$0.00
14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations	$0.00
15.(A) Total number of nights of emergency shelter provided to the homeless	0
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	0
15.(C)(i) Total value of emergency shelter for homeless individuals - township	$0.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	$0.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	$0.00
16.(A) Total number of referrals of township assistance applicants to other programs	40
16.(B) Total value of township services in making referrals to other programs	$8,000.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	0
18. Number of hours spent by township assistance recipients at workfare	0
19.(i) Total value of services provided by workfare to the township	$0.00
19.(ii) Total value of services provided by workfare to other agencies	$0.00
19.(iii) Total value of all services provided by workfare	$0.00
20.(A) Total amount of reimbursement for assistance received from recipients	$0.00
20.(B) Total amount of reimbursement for assistance received from members of recipients' households	$0.00
20.(C) Total amount of reimbursement for assistance received from recipients' estates	$0.00

21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	$0.00
22.(A) Total number of individuals assisted through a representative payee program	0
22.(B) Total amount of funds processed through the representative payee program that are not township funds	$0.00
23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds	0
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	$0.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	60
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	60
24.(B) Total value of case management services provided	$9,000.00
25. Total number of housing inspections performed by the township	30

DATE_____ TRUSTEE'S SIGNATURE_____

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconcilement or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

Howard Township, Washington County, Indiana
Pensions - 2024

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