

Annual Financial Report



Indiana State Board of Accounts

2022

JOHNSON COUNTY SOLID WASTE

Johnson County

Submitted on 2/27/2023 11:33:00 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.

**Johnson County Solid Waste, Johnson 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 | \$1,146,426.94 | \$624,511.78 | \$503,505.22 | \$1,267,433.50 |
| | | GRAND TOTAL | \$1,146,426.94 | \$624,511.78 | \$503,505.22 | \$1,267,433.50 |

**Johnson County Solid Waste, Johnson County, Indiana
Detailed Receipts - 2022**

| | | | |
|--------------------------------------|-----------------------------|---|---------------------|
| Governmental Activities | Solid Waste Management Fund | General Property Taxes | \$557,661.22 |
| | | Vehicle/Aircraft Excise Tax Distribution | \$54,925.17 |
| | | Commercial Vehicle Excise Tax Distribution (CVET) | \$1,026.00 |
| | | Total Taxes and Intergovernmental | \$613,612.39 |
| | | Earnings on Investments and Deposits | \$2,216.75 |
| | | Other Receipts/4150 - USER FEE | \$310.00 |
| | | Other Receipts/4200 - REFUNDS & REIMBURSEMENTS | \$150.85 |
| | | Other Receipts/4800 - OTHER REVENUE | \$107.49 |
| | | Other Receipts/4804 - RECYCLING REVENUE | \$8,114.30 |
| | | Total Other Receipts | \$10,899.39 |
| | | Total Solid Waste Management Fund | \$624,511.78 |
| Total Governmental Activities | | | \$624,511.78 |

**Johnson County Solid Waste, Johnson County, Indiana
Disbursements by Fund - 2022**

| | | | |
|--------------------------------------|-----------------------------|--|---------------------|
| Governmental Activities | Solid Waste Management Fund | Salaries and Wages | \$203,634.55 |
| | | Employee Benefits | \$47,870.04 |
| | | Total Personal Services | \$251,504.59 |
| | | Office Supplies | \$3,332.45 |
| | | Repair and Maintenance Supplies | \$1,804.73 |
| | | Total Supplies | \$5,137.18 |
| | | Professional Services | \$15,115.89 |
| | | Communication and Transportation | \$7,163.70 |
| | | Printing and Advertising | \$3,235.36 |
| | | Insurance | \$12,789.92 |
| | | Utility Services | \$11,176.12 |
| | | Repairs and Maintenance | \$3,694.76 |
| | | Other Services and Charges | \$188,487.70 |
| | | Total Services and Charges | \$241,663.45 |
| | | Machinery, Equipment, and Vehicles | \$5,200.00 |
| | | Total Capital Outlays | \$5,200.00 |
| | | Total Solid Waste Management Fund | \$503,505.22 |
| Total Governmental Activities | | | \$503,505.22 |

Johnson County Solid Waste, Johnson County, Indiana
Fund Type Schedule 2022

| Fund Type | Local Fund | Standard Fund | Grant Related |
|------------------|---------------------------------|---------------|---------------|
| 1 - General Fund | 1 - Solid Waste Management Fund | General | N |

Johnson County Solid Waste, Johnson County, Indiana
Deficit Fund Balances - 2022

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

**Johnson County Solid Waste, Johnson County, Indiana
Leases 2022**

| | Lessor | Description or Purpose | Annual Lease Payment Due in 2023 | Lease Begining Date | Lease Ending Date | Will you retain ownership of the property at the end of the lease term? |
|--|----------------------|-------------------------------|---|----------------------------|--------------------------|--|
| Governmental Activities (General) | Gordon Flesh Co Inc. | Copier Lease | \$2,116.00 | 01/05/2022 | 01/04/2027 | N |
| | Petro Brothers LLC | Office Space | \$95,480.00 | 05/01/2022 | 04/30/2025 | N |
| Total Governmental Activities (General) \$97,596.00 | | | | | | |
| | | | | | | GRAND TOTAL \$97,596.00 |

**Johnson County Solid Waste, Johnson County, Indiana
Transfers - 2022**

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

**Johnson County Solid Waste, Johnson 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 | - | \$105,975.40 | - | \$105,975.40 |
| | Total | - | \$105,975.40 | - | \$105,975.40 |
| Governmental Activities - Depreciable Assets | Infrastructure | - | - | - | - |
| | Buildings | - | - | - | - |
| | Improvements Other Than Buildings | \$46,222.36 | - | - | \$46,222.36 |
| | Machinery, Equipment, and Vehicles | \$86,155.00 | \$5,200.00 | - | \$91,355.00 |
| | Books and Other | - | - | - | - |
| | Total | \$132,377.36 | \$5,200.00 | - | \$137,577.36 |
| Governmental Activities - Accumulated Depreciation Assets | Infrastructure | - | - | - | - |
| | Buildings | - | - | - | - |
| | Improvements Other Than Buildings | - | - | - | - |
| | Machinery, Equipment, and Vehicles | - | - | - | - |
| | Books and Other | - | - | - | - |
| | Total | - | - | - | - |

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

| Government or Enterprise | Accounts Payable | Accounts Receivable |
|---------------------------------|-------------------------|----------------------------|
| Governmental Activities | \$117,212.93 | \$0.00 |

**Johnson County Solid Waste, Johnson 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 | |

| | |
|---|-------------------------------|
| Name of the Pension Plan | Nationwide 457B |
| Type or class of employees covered by the Plan | Fulltime |
| Type of Pension Plan | Defined Contribution |
| IN Code that applied to this Plan | Other |
| Does the Plan have terms related to vesting? | No |
| If Yes, list the terms that must be met to vest | |
| Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)? | No |
| Benefits provided under this Plan | Retirement Income |
| Plan Administrator | |
| Company Name | Nationwide |
| Street Address | 3400 Southpark Place, Suite A |
| City | Grove City |
| State | OH |
| Zip (e.g. 99999) | 43123 |
| Contact Person | Eric Sontag |
| Phone (e.g. 999-999-9999) | 317-446-9128 |
| e-mail (e.g. example@example.com) | sonnte1@nationwide.com |
| Employer Sponsoring the Plan | Johnson County SWMD |
| Current Number of Participants | |
| Active Employees that are Vested (e.g. 9999) | 3 |
| Active Employees that are Not Vested (e.g. 9999) | 0 |
| Separated Employees But are Vested (e.g. 9999) | 2 |
| Current Number of Retirees (e.g. 9999) | 0 |