

# Annual Financial Report



Indiana State Board of Accounts

2021

JOHNSON COUNTY SOLID WASTE

Johnson County

Submitted on 2/16/2022 3:17:00 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.

**Johnson County Solid Waste, Johnson County, Indiana  
Annual Financial Report - 2021  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
<b>Governmental Activities</b>	1	Solid Waste Management Fund	\$1,035,942.52	\$598,796.69	\$488,312.27	\$1,146,426.94
		<b>GRAND TOTAL</b>	<b>\$1,035,942.52</b>	<b>\$598,796.69</b>	<b>\$488,312.27</b>	<b>\$1,146,426.94</b>

**Johnson County Solid Waste, Johnson County, Indiana  
Detailed Receipts - 2021**

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$531,245.30
		Vehicle/Aircraft Excise Tax Distribution	\$58,107.34
		Commercial Vehicle Excise Tax Distribution (CVET)	\$993.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$590,345.64</b>
		Earnings on Investments and Deposits	\$1,970.81
		Other Receipts/4150 - User Fee	\$250.00
		Other Receipts/4800 - Miscellaneous	\$107.49
		Other Receipts/4804 - Recycling Revenue	\$6,122.75
		<b>Total Other Receipts</b>	<b>\$8,451.05</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$598,796.69</b>
<b>Total Governmental Activities</b>			<b>\$598,796.69</b>

**Johnson County Solid Waste, Johnson County, Indiana  
Disbursements by Fund - 2021**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$198,650.94
		Employee Benefits	\$46,933.00
		<b>Total Personal Services</b>	<b>\$245,583.94</b>
		Office Supplies	\$2,995.37
		Repair and Maintenance Supplies	\$1,764.96
		<b>Total Supplies</b>	<b>\$4,760.33</b>
		Professional Services	\$5,625.00
		Communication and Transportation	\$2,928.24
		Printing and Advertising	\$2,368.06
		Insurance	\$14,276.12
		Utility Services	\$6,614.93
		Repairs and Maintenance	\$6,162.02
		Rentals	\$206.90
		Other Services and Charges	\$187,796.73
		<b>Total Services and Charges</b>	<b>\$225,978.00</b>
		Machinery, Equipment, and Vehicles	\$11,990.00
		<b>Total Capital Outlays</b>	<b>\$11,990.00</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$488,312.27</b>
<b>Total Governmental Activities</b>			<b>\$488,312.27</b>

Johnson County Solid Waste, Johnson County, Indiana  
Fund Type Schedule 2021

Fund Type	Local Fund	Standard Fund
1 - General Fund	1 - Solid Waste Management Fund	

**Johnson County Solid Waste, Johnson County, Indiana  
Deficit Fund Balances - 2021**

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

**Johnson County Solid Waste, Johnson County, Indiana  
Leases 2021**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2022</b>	<b>Lease Begining Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	Great American Lease	Copier Lease	\$1,260.96	05/18/2016	05/16/2021	N
	Petro Brothers LLC	Office Space	\$20,520.00	04/01/2017	03/31/2022	N
<b>Total Governmental Activities (General) \$21,780.96</b>						
						<b>GRAND TOTAL \$21,780.96</b>

**Johnson County Solid Waste, Johnson County, Indiana  
Transfers - 2021**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
<b>Total Transfers Out</b>		<b>Total Transfers In</b>	

**Johnson County Solid Waste, Johnson County, Indiana  
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	\$46,222.36	-	-	\$46,222.36
	Machinery, Equipment, and Vehicles	\$74,165.00	\$11,990.00	-	\$86,155.00
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$120,387.36</b>	<b>\$11,990.00</b>	-	<b>\$132,377.36</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	-	-	-	-



**Johnson County Solid Waste, Johnson County, Indiana  
Accounts Payable/Receivable Statement - 2021**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$13,495.24	\$0.00

**Johnson County Solid Waste, Johnson County, Indiana  
Pensions - 2021**

<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
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