

Annual Financial Report



Indiana State Board of Accounts

2018

JOHNSON COUNTY SOLID WASTE

Johnson County

Submitted on 2/28/2019 1:25:00 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 - 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	1	Solid Waste Management Fund	\$727,768.69	\$542,094.43	\$419,660.99	\$850,202.13
		GRAND TOTAL	\$727,768.69	\$542,094.43	\$419,660.99	\$850,202.13

**Johnson County Solid Waste, Johnson County, Indiana
Detailed Receipts - 2018**

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$468,334.46
		Vehicle/Aircraft Excise Tax Distribution	\$53,665.75
		Commercial Vehicle Excise Tax Distribution (CVET)	\$838.00
	Total Taxes and Intergovernmental		\$522,838.21

		Earnings on Investments and Deposits	\$6,181.35
		Other Receipts/4150 - User Fee	\$7,734.00
		Other Receipts/4200 - Refunds and Reimbursements	\$188.34
		Other Receipts/4800 - Miscellaneous	\$116.48
		Other Receipts/4804 - Recycling Revenue	\$5,036.05
	Total Other Receipts	\$19,256.22	

	Total Solid Waste Management Fund	\$542,094.43	

Total Governmental Activities		\$542,094.43	

**Johnson County Solid Waste, Johnson County, Indiana
Disbursements by Fund - 2018**

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$157,534.30	
		Employee Benefits	\$43,716.55	
		Total Personal Services	\$201,250.85	

		Office Supplies	\$3,635.03	
		Repair and Maintenance Supplies	\$504.00	
		Total Supplies	\$4,139.03	

		Professional Services	\$6,897.25	
		Printing and Advertising	\$4,980.56	
		Insurance	\$11,028.46	
		Utility Services	\$8,057.30	
		Other Services and Charges	\$181,299.35	
		Total Services and Charges	\$212,262.92	

		Other Capital Outlays	\$2,008.19	
		Total Capital Outlays	\$2,008.19	

		Total Solid Waste Management Fund	\$419,660.99	

Total Governmental Activities		\$419,660.99		

Johnson County Solid Waste, Johnson County, Indiana
Debt Statement - 2018

GRAND TOTAL

**Johnson County Solid Waste, Johnson County, Indiana
Leases 2018**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2019	Lease Begining Date	Lease Ending Date
Governmental Activities (General)	Great American Lease	Copier Lease	\$1,265.00	05/18/2016	05/16/2021
	Petro Brothers LLC	Office Space	\$35,100.00	04/01/2017	03/31/2022
	Total Governmental Activities (General) \$36,365.00				
					GRAND TOTAL \$36,365.00

**Johnson County Solid Waste, Johnson 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)	\$0.00	\$0.00	\$0.00	\$1,514.61	\$17,701.90	\$0.00	\$0.00	\$19,216.51
TOTAL	\$0.00	\$0.00	\$0.00	\$1,514.61	\$17,701.90	\$0.00	\$0.00	\$19,216.51

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$9,666.09	\$0.00

Johnson County Solid Waste, Johnson 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
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**Johnson County Solid Waste, Johnson 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	

Name of the Pension Plan	Nationwide Differed Compensation 457(b)
Type or class of employees covered by the Plan	Full time
Type of Pension Plan	Defined Contribution
Plan Administrator	
Company Name	Nationwide Retirement Services
Street Address	One Nationwide Plaza
City	Columbus
State	OH
Zip (e.g. 99999)	43215
Contact Person	Josh Ward
Phone (e.g. 999-999-9999)	317-446-9128
e-mail (e.g. example@example.com)	wardj38@nationwide.com
Employer Sponsoring the Plan	Johsnon County Solid Waste Management District
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	3
Active Employees that are Not Vested (e.g. 9999)	1
Separated Employees But are Vested (e.g. 9999)	0
Current Number of Retirees (e.g. 9999)	0