

Annual Financial Report



Indiana State Board of Accounts

2023

DECATUR COUNTY SOLID WASTE MANAGEMENT

Decatur 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.

Decatur County Solid Waste Management, Decatur County, Indiana
Annual Financial Report - 2023
Cash & Investments Combined Statement

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
		Jan. 1, 2023			Dec. 31, 2023
101	GENERAL FUND	\$2,104,589.24	\$727,770.45	\$594,309.70	\$2,238,049.99
245	RAINY DAY	\$460,395.44	\$1,095.89	\$0.00	\$461,491.33
806	PAVROLL	\$19,115.52	\$47,593.03	\$43,027.75	\$23,680.80
	GRAND TOTAL	\$2,584,100.20	\$776,459.37	\$637,337.45	\$2,723,222.12

Decatur County Solid Waste Management, Decatur County, Indiana
Detailed Receipts - 2023
Decatur County Solid Waste Management, Decatur County, Indiana
Detailed Receipts 2023

Governmental Activities	GENERAL FUND	General Property Taxes	\$417,711.30
		Local Income Tax (LIT) Property Tax Replacement Credit	\$23,842.00
		Vehicle/Aircraft Excise Tax Distribution	\$29,936.69
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,995.00
		Local Income Tax (LIT) Certified Shares	\$187,518.96
	Total Taxes and Intergovernmental		\$661,003.95
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$65,571.71
	Total Charges for Services		\$65,571.71
		Sale of Investments	\$309,691.39
		Earnings on Investments and Deposits	\$541.89
		Proceeds from Tax Anticipation Warrants	\$652.90
	Total Other Receipts		\$310,886.18
	Total GENERAL FUND		\$1,037,461.84
	RAINY DAY	Earnings on Investments and Deposits	\$1,095.89
	Total Other Receipts		\$1,095.89
	Total RAINY DAY		\$1,095.89
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$47,593.03
	Total Other Receipts		\$47,593.03
	Total PAYROLL		\$47,593.03
Total Governmental Activities			\$1,086,150.76

**Decatur County Solid Waste Management, Decatur County, Indiana
Disbursements by Fund - 2023**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$43,230.75
		Other Personal Services	\$545.00
		Employee Benefits	\$22,750.72
		Total Personal Services	\$66,526.47
		Office Supplies	\$1,135.68
		Repair and Maintenance Supplies	\$4,276.07
		Total Supplies	\$5,411.75
		Professional Services	\$473,361.47
		Communication and Transportation	\$1,616.88
		Printing and Advertising	\$39,400.20
		Insurance	\$2,257.00
		Repairs and Maintenance	\$13.02
		Rentals	\$3,900.00
		Other Services and Charges	\$1,822.91
		Total Services and Charges	\$522,371.48
	Total GENERAL FUND		\$594,309.70
	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$43,027.75
		Total Other Disbursements	\$43,027.75
	Total PAYROLL		\$43,027.75
Total Governmental Activities			\$637,337.45

**Decatur County Solid Waste Management, Decatur County, Indiana
Fund Type Schedule 2023**

Fund Type	Local Fund	Standard Fund
1 - General Fund	101 - GENERAL FUND	101001 - General
1 - General Fund	806 - PAYROLL	980600 - PAYROLL
12 - Other	245 - RAINY DAY	102194 - Rainy Day

Decatur County Solid Waste Management, Decatur County, Indiana
Deficit Fund Balances - 2023

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

**Decatur County Solid Waste Management, Decatur County, Indiana
Transfer Report - 2023**

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

Decatur County Solid Waste Management, Decatur County, Indiana
Accounts Payable/Receivable Statement - 2023

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$31,938.67	\$5,594.95

**Decatur County Solid Waste Management, Decatur County, Indiana
Pensions - 2023**

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