

# Annual Financial Report



Indiana State Board of Accounts

2024

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 - 2024**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2024			Dec. 31, 2024
<b>Governmental Activities</b>	101	GENERAL FUND	\$2,252,470.99	\$1,321,283.67	\$696,629.60	\$2,877,125.06
	243	STATE GRANT	\$0.00	\$10,000.00	\$0.00	\$10,000.00
	245	RAINY DAY	\$471,653.29	\$22,898.86	\$466,865.12	\$27,687.03
	806	PAYROLL	\$23,680.80	\$58,235.84	\$81,801.83	\$114.81
	<b>GRAND TOTAL</b>			<b>\$2,747,805.08</b>	<b>\$1,412,418.37</b>	<b>\$1,245,296.55</b>

**Decatur County Solid Waste Management, Decatur County, Indiana  
Detailed Receipts 2024**

Governmental Activities	GENERAL FUND	Vehicle/Aircraft Excise Tax Distribution	\$13,998.87
		Commercial Vehicle Excise Tax Distribution (CVET)	\$15,896.97
		Other Taxes/101110.000 - GENERA - GENERAL PROPERTY TAXES	\$653,782.74
		<b>Total Taxes and Intergovernmental</b>	<b>\$683,678.58</b>
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$65,357.24
		<b>Total Charges for Services</b>	<b>\$65,357.24</b>
		Sale of Investments	\$1,545,264.97
		Earnings on Investments and Deposits	\$78,255.24
		Proceeds from Tax Anticipation Warrants	\$2,173.40
		Other Receipts/101311.013 - GENERA - OTHER-RECEIPT OUTSTANDING CHECKS	\$491,819.21
		<b>Total Other Receipts</b>	<b>\$2,117,512.82</b>
		<b>Total GENERAL FUND</b>	<b>\$2,866,548.64</b>
	STATE GRANT	Other Receipts/243341.014 - STATE - OTHER	\$10,000.00
		<b>Total Other Receipts</b>	<b>\$10,000.00</b>
		<b>Total STATE GRANT</b>	<b>\$10,000.00</b>
	RAINY DAY	Sale of Investments	\$897,033.48
		Earnings on Investments and Deposits	\$22,898.86
		<b>Total Other Receipts</b>	<b>\$919,932.34</b>
		<b>Total RAINY DAY</b>	<b>\$919,932.34</b>
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$58,235.84
		<b>Total Other Receipts</b>	<b>\$58,235.84</b>
		<b>Total PAYROLL</b>	<b>\$58,235.84</b>
<b>Total Governmental Activities</b>			<b>\$3,854,716.82</b>

**Decatur County Solid Waste Management, Decatur County, Indiana  
Disbursements by Fund - 2024**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$48,999.60
		Other Personal Services	\$2,774.00
		Employee Benefits	\$15,880.29
		<b>Total Personal Services</b>	<b>\$67,653.89</b>
		Office Supplies	\$625.79
		Repair and Maintenance Supplies	\$4,095.00
		Other Supplies	\$137.00
		<b>Total Supplies</b>	<b>\$4,857.79</b>
		Professional Services	\$589,694.52
		Communication and Transportation	\$2,070.12
		Printing and Advertising	\$26,062.00
		Repairs and Maintenance	\$20.97
		Rentals	\$3,900.00
		Other Services and Charges	\$2,370.31
		<b>Total Services and Charges</b>	<b>\$624,117.92</b>
		Purchase of Investments	\$2,040,237.45
		<b>Total Other Disbursements</b>	<b>\$2,040,237.45</b>
	<b>Total GENERAL FUND</b>		<b>\$2,736,867.05</b>
	RAINY DAY	Other Services and Charges	\$466,865.12
		<b>Total Services and Charges</b>	<b>\$466,865.12</b>
		Purchase of Investments	\$453,067.22
		<b>Total Other Disbursements</b>	<b>\$453,067.22</b>
	<b>Total RAINY DAY</b>		<b>\$919,932.34</b>

Governmental Activities	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$81,801.83
		<b>Total Other Disbursements</b>	<b>\$81,801.83</b>
	<b>Total PAYROLL</b>		<b>\$81,801.83</b>
<b>Total Governmental Activities</b>			<b>\$3,738,601.22</b>

**Decatur County Solid Waste Management, Decatur County, Indiana**  
**Fund Type Schedule 2024**

Fund Type	Local Fund	Standard Fund
1 - General Fund	101 - GENERAL FUND	101001 - General
1 - General Fund	243 - STATE GRANT	101007 - Solid Waste Management District
1 - General Fund	245 - RAINY DAY	102194 - Rainy Day
1 - General Fund	806 - PAYROLL	980600 - PAYROLL

**Decatur County Solid Waste Management, Decatur County, Indiana  
Debt Statement - 2024**

GRAND TOTAL							\$0.00
	Beginning Principal Balance as of	Additions	Reductions	Ending Principal Balance as of	Principal		
GRAND TOTAL							

Decatur County Solid Waste Management, Decatur County, Indiana  
Deficit Fund Balances - 2024

<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  
Leases 2024**

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

**Decatur County Solid Waste Management, Decatur County, Indiana  
Transfer Report - 2024**

<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>	

**Decatur County Solid Waste Management, Decatur County, Indiana  
Capital Assets 2024**

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
<b>Governmental Activities - Non-Depreciable Assets</b>	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
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Governmental Activities - Depreciable Assets</b>	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	\$23,940.00	\$0.00	\$0.00	\$23,940.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$23,940.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,940.00</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	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	\$23,940.00	\$0.00	\$0.00	\$23,940.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$23,940.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,940.00</b>

**Decatur County Solid Waste Management, Decatur County, Indiana  
Accounts Payable/Receivable Statement - 2024**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$5,423.10	\$0.00

**Decatur County Solid Waste Management, Decatur County, Indiana  
Pensions - 2024**

<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