

Annual Financial Report



Indiana State Board of Accounts

2023

BOONE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Boone County

Submitted on 1/24/2024 2:03:00 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.

Boone County Solid Waste Management District, Boone 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
Governmental Activities	1	Solid Waste Management Fund	\$712,411.96	\$531,798.15	\$402,728.26	\$841,481.85
		GRAND TOTAL	\$712,411.96	\$531,798.15	\$402,728.26	\$841,481.85

**Boone County Solid Waste Management District, Boone County, Indiana
Detailed Receipts - 2023**

**Boone County Solid Waste Management District, Boone County, Indiana
Detailed Receipts 2023**

Governmental Activities	Solid Waste Management Fund	Earnings on Investments and Deposits	\$11,813.80
		Other Receipts/4106 - MISCELLANEOUS RECEIPTS	\$808.01
		Other Receipts/4106 - PERMITS	\$2,400.00
		Other Receipts/4106 - SPECIAL ASSESSMENT	\$418,749.21
		Other Receipts/4106 - TIPPING	\$98,027.13
		Total Other Receipts	\$531,798.15
Total Solid Waste Management Fund		\$531,798.15	
Total Governmental Activities		\$531,798.15	

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

Governmental Activities	Solid Waste Management Fund	Salaries and Wages	\$139,861.00
		Employee Benefits	\$69,743.78
		Total Personal Services	\$209,604.78

		Office Supplies	\$1,136.47
		Total Supplies	\$1,136.47

		Professional Services	\$7,433.00
		Communication and Transportation	\$1,625.29
		Insurance	\$3,921.00
		Rentals	\$7,467.12
		Other Services and Charges	\$77,904.07
		Total Services and Charges	\$98,350.48

		Other Capital Outlays	\$6,096.61
Total Capital Outlays	\$6,096.61		

Other Disbursements	\$87,539.92		
Total Other Disbursements	\$87,539.92		

Total Solid Waste Management Fund	\$402,728.26		

Total Governmental Activities		\$402,728.26	

**Boone County Solid Waste Management District, Boone County, Indiana
Fund Type Schedule 2023**

Fund Type	Local Fund	Standard Fund
1 - General Fund	1 - Solid Waste Management Fund	101001 - General

Boone County Solid Waste Management District, Boone 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		

**Boone County Solid Waste Management District, Boone County, Indiana
Transfer Report - 2023**

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

**Boone County Solid Waste Management District, Boone County, Indiana
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Governmental Activities - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$27,865.00	-	-	\$27,865.00
	Books and Other	-	-	-	-
	Total	\$27,865.00	-	-	\$27,865.00
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$11,146.00	\$5,573.00	-	\$16,719.00
	Books and Other	-	-	-	-
	Total	\$11,146.00	\$5,573.00	-	\$16,719.00

**Boone County Solid Waste Management District, Boone County, Indiana
Accounts Payable/Receivable Statement - 2023**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

**Boone County Solid Waste Management District, Boone 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