

Annual Financial Report



Indiana State Board of Accounts

2021

BROWN COUNTY SOLID WASTE MANAGEMENT

Brown County

Submitted on 1/19/2022 2:54:00 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.

**Brown County Solid Waste Management, Brown 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
Governmental Activities	101	GENERAL FUND	\$91,429.98	\$528,783.97	\$425,106.56	\$195,107.39
	210	PAYPAL DONATIONS	\$0.00	\$11.00	\$0.00	\$11.00
	211	Bench NONREVERT OPERATING	\$0.00	\$7,725.01	\$7,725.01	\$0.00
	225	GARBAGE Pass-thru	\$0.00	\$1,659.00	\$1,644.00	\$15.00
	228	FREON	\$645.00	\$965.00	\$1,125.00	\$485.00
	229	CLEAN -UP FUND	\$70.45	\$0.00	\$70.45	\$0.00
	231	GRANT PASS-THRU	\$0.00	\$3,887.21	\$3,887.21	\$0.00
	448	N R Capital Improvement	\$44,878.18	\$29,092.22	\$29,000.00	\$44,970.40
	806	PAYROLL	\$252.50	\$227,561.74	\$227,589.40	\$224.84
		GRAND TOTAL	\$137,276.11	\$799,685.15	\$696,147.63	\$240,813.63

**Brown County Solid Waste Management, Brown County, Indiana
Detailed Receipts - 2021**

Governmental Activities	GENERAL FUND	General Property Taxes	\$282,585.95
		Local Income Tax (LIT) for Levy Freeze	\$72,805.95
		Vehicle/Aircraft Excise Tax Distribution	\$29,247.53
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,308.00
		Total Taxes and Intergovernmental	\$386,947.43
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$11,557.00
		Total Charges for Services	\$11,557.00
		Refunds and Reimbursements	\$8,294.84
		Donations, Gifts, and Bequests	\$2,314.33
		Other Receipts/101443.000 - GEN- FREON REMOVAL FEES	\$119,670.37
		Total Other Receipts	\$130,279.54
		Total GENERAL FUND	\$528,783.97
	PAYPAL DONATIONS	Donations, Gifts, and Bequests	\$11.00
		Total Other Receipts	\$11.00
		Total PAYPAL DONATIONS	\$11.00
	Bench NONREVERT OPERATING	Other Charges for Services, Sales, and Fees/211121.000 - Bench - pass thru	\$7,725.01
		Total Charges for Services	\$7,725.01
		Total Bench NONREVERT OPERATING	\$7,725.01
	GARBAGE Pass-thru	Other Receipts/225442.000 - GARBAGE - GARBAGE FEES	\$1,659.00
		Total Other Receipts	\$1,659.00
		Total GARBAGE Pass-thru	\$1,659.00
	FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$965.00
		Total Other Receipts	\$965.00
		Total FREON	\$965.00
	GRANT PASS-THRU	Other Receipts/231499.000 - GRANT PASS THRU - OTHER	\$3,887.21
		Total Other Receipts	\$3,887.21
		Total GRANT PASS-THRU	\$3,887.21

Governmental Activities	N R Capital Improvement	Donations, Gifts, and Bequests	\$42.50
		Other Receipts/448990.000 - N R Cap - OTHER	\$29,049.72
	Total Other Receipts		\$29,092.22
	Total N R Capital Improvement		\$29,092.22
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$227,561.74
	Total Other Receipts		\$227,561.74
	Total PAYROLL		\$227,561.74
Total Governmental Activities			\$799,685.15

**Brown County Solid Waste Management, Brown County, Indiana
Disbursements by Fund - 2021**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$199,528.33
		Employee Benefits	\$53,802.57
		Total Personal Services	\$253,330.90
		Office Supplies	\$19,633.76
		Operating Supplies	\$450.14
		Other Supplies	\$2,662.16
		Total Supplies	\$22,746.06
		Professional Services	\$1,452.80
		Communication and Transportation	\$3,748.47
		Printing and Advertising	\$542.09
		Insurance	\$18,769.00
		Utility Services	\$9,877.27
		Repairs and Maintenance	\$13,853.06
		Other Services and Charges	\$31,271.31
		Total Services and Charges	\$79,514.00
		Machinery, Equipment, and Vehicles	\$40,110.36
		Other Capital Outlays	\$405.24
		Total Capital Outlays	\$40,515.60
		Other Disbursements	\$29,000.00
		Total Other Disbursements	\$29,000.00
	Total GENERAL FUND		\$425,106.56
	Bench NONREVERT OPERATING	Other Disbursements	\$7,725.01
		Total Other Disbursements	\$7,725.01
	Total Bench NONREVERT OPERATING		\$7,725.01

Governmental Activities	GARBAGE Pass-thru	Other Disbursements	\$1,644.00
		Total Other Disbursements	\$1,644.00
	Total GARBAGE Pass-thru		\$1,644.00
	FREON	Other Disbursements	\$1,125.00
		Total Other Disbursements	\$1,125.00
	Total FREON		\$1,125.00
	CLEAN -UP FUND	Other Disbursements	\$70.45
		Total Other Disbursements	\$70.45
	Total CLEAN -UP FUND		\$70.45
	GRANT PASS-THRU	Other Disbursements	\$3,887.21
		Total Other Disbursements	\$3,887.21
	Total GRANT PASS-THRU		\$3,887.21
	N R Capital Improvement	Other Disbursements	\$29,000.00
		Total Other Disbursements	\$29,000.00
	Total N R Capital Improvement		\$29,000.00
	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$227,589.40
		Total Other Disbursements	\$227,589.40
	Total PAYROLL		\$227,589.40
Total Governmental Activities			\$696,147.63

**Brown County Solid Waste Management, Brown County, Indiana
Debt Statement - 2021**

			Beginning Principal Balance as of Jan. 1, 2021	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2021	Principal Due in 2022
Governmental Activities Short Term Debt	Other - Short Term	2019 MAC TRUCK	\$130,083.26	\$0.00	\$30,975.33	\$99,107.93	
Governmental Activities Short Term Debt Total			\$130,083.26	\$0.00	\$30,975.33	\$99,107.93	
GRAND TOTAL			\$130,083.26	\$0.00	\$30,975.33	\$99,107.93	

**Brown County Solid Waste Management, Brown County, Indiana
Deficit Fund Balances - 2021**

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

**Brown County Solid Waste Management, Brown County, Indiana
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
Governmental Activities - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	\$605,468.00	-	-	\$605,468.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$183,814.00	-	-	\$183,814.00
	Books and Other	-	-	-	-
	Total	\$789,282.00	-	-	\$789,282.00
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-

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

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

**Brown County Solid Waste Management, Brown County, Indiana
Pensions - 2021**

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