

Annual Financial Report



Indiana State Board of Accounts

2017

BROWN COUNTY SOLID WASTE MANAGEMENT

Brown County

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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 - 2017
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
Governmental Activities	101	GENERAL FUND	\$106,317.66	\$387,438.38	\$384,695.74	\$109,060.30
	225	GARBAGE Pass-thru	\$1,174.50	\$16,590.00	\$17,764.50	\$0.00
	228	FREON	\$240.00	\$1,515.00	\$1,410.00	\$345.00
	229	CLEAN -UP FUND	\$70.45	\$0.00	\$0.00	\$70.45
	231	GRANT PASS-THRU	\$0.00	\$4,500.00	\$4,500.00	\$0.00
	238	ELECTRONIC DISPOSAL - PASS THRU	\$0.00	\$200.00	\$200.00	\$0.00
	443	GARDEN CLUB FUND	\$0.00	\$1,500.00	\$501.57	\$998.43
	448	N R Capital Improvement	\$22,592.32	\$20,949.03	\$0.00	\$43,541.35
	806	PAYROLL	\$97.28	\$180,414.89	\$180,161.77	\$350.40
		GRAND TOTAL	\$130,492.21	\$613,107.30	\$589,233.58	\$154,365.93

**Brown County Solid Waste Management, Brown County, Indiana
Detail Receipts 2017**

GRAND TOTAL

Governmental Activities	GENERAL FUND	General Property Taxes	\$213,233.31
		Local Income Tax (LIT) for Levy Freeze	\$49,429.00
		Vehicle/Aircraft Excise Tax Distribution	\$19,394.76
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,008.00
	Total Taxes and Intergovernmental		\$284,065.07
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$5,525.00
	Total Charges for Services		\$5,525.00
		Refunds and Reimbursements	\$12,190.47
		Donations, Gifts, and Bequests	\$993.00
		Other Receipts/101471.000 - GEN - SALE OF RECYCLES	\$84,664.84
	Total Other Receipts		\$97,848.31
	Total GENERAL FUND		\$387,438.38
	GARBAGE Pass-thru	Other Receipts/225442.000 - GARBAGE - GARBAGE FEES	\$16,590.00
	Total Other Receipts		\$16,590.00
	Total GARBAGE Pass-thru		\$16,590.00
	FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$1,515.00
	Total Other Receipts		\$1,515.00
	Total FREON		\$1,515.00
	GRANT PASS-THRU	Other Receipts/231499.000 - GRANT PASS THRU - OTHER	\$4,500.00
	Total Other Receipts		\$4,500.00
	Total GRANT PASS-THRU		\$4,500.00
	ELECTRONIC DISPOSAL - PASS THRU	Other Receipts/238442.000 - ELECTRONIC DISPOSAL FEES	\$200.00
	Total Other Receipts		\$200.00
	Total ELECTRONIC DISPOSAL - PASS THRU		\$200.00

Governmental Activities	GARDEN CLUB FUND	Donations, Gifts, and Bequests	\$1,500.00
	Total Other Receipts		\$1,500.00
	Total GARDEN CLUB FUND		\$1,500.00
	N R Capital Improvement	Donations, Gifts, and Bequests	\$50.00
		Other Receipts/448990.000 - N R Cap - OTHER	\$20,899.03
	Total Other Receipts		\$20,949.03
	Total N R Capital Improvement		\$20,949.03
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$180,414.89
	Total Other Receipts		\$180,414.89
	Total PAYROLL		\$180,414.89
Total Governmental Activities			\$613,107.30

**Brown County Solid Waste Management, Brown County, Indiana
Disbursements by Fund - 2017**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$167,867.00
		Employee Benefits	\$63,760.95
		Total Personal Services	\$231,627.95
		Office Supplies	\$13,446.65
		Other Supplies	\$1,383.35
		Total Supplies	\$14,830.00
		Professional Services	\$7,190.07
		Communication and Transportation	\$2,868.22
		Printing and Advertising	\$2,291.25
		Insurance	\$35,902.80
		Utility Services	\$10,106.41
		Repairs and Maintenance	\$22,500.72
		Other Services and Charges	\$22,379.32
		Total Services and Charges	\$103,238.79
		Machinery, Equipment, and Vehicles	\$13,573.88
		Other Capital Outlays	\$21,425.12
		Total Capital Outlays	\$34,999.00
	Total GENERAL FUND		\$384,695.74
	GARBAGE Pass-thru	Other Disbursements	\$17,764.50
		Total Other Disbursements	\$17,764.50
	Total GARBAGE Pass-thru		\$17,764.50
	FREON	Other Disbursements	\$1,410.00
		Total Other Disbursements	\$1,410.00
	Total FREON		\$1,410.00

Governmental Activities	GRANT PASS-THRU	Other Disbursements	\$4,500.00
		Total Other Disbursements	\$4,500.00
	Total GRANT PASS-THRU		\$4,500.00
	ELECTRONIC DISPOSAL - PASS THRU	Other Disbursements	\$200.00
		Total Other Disbursements	\$200.00
	Total ELECTRONIC DISPOSAL - PASS THRU		\$200.00
	GARDEN CLUB FUND	Operating Supplies	\$501.57
		Total Supplies	\$501.57
	Total GARDEN CLUB FUND		\$501.57
	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$180,161.77
		Total Other Disbursements	\$180,161.77
	Total PAYROLL		\$180,161.77
Total Governmental Activities			\$589,233.58

**Brown County Solid Waste Management, Brown County, Indiana
Transfers - 2017**

**Transfers Out
(Disbursements)**

**Transfers In
(Receipts)**

Fund	Amount
Total Transfers Out	

Fund	Amount
Total Transfers In	

**Brown County Solid Waste Management, Brown County, Indiana
Capital Assets 2017**

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	\$605,468.00	\$0.00	\$278,409.00	\$0.00	\$0.00	\$883,877.00
TOTAL	\$0.00	\$0.00	\$605,468.00	\$0.00	\$278,409.00	\$0.00	\$0.00	\$883,877.00

**Brown County Solid Waste Management, Brown County, Indiana
Accounts Payable/Receivable Statement - 2017**

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

**Brown County Solid Waste Management, Brown County, Indiana
Pensions - 2017**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
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