

Annual Financial Report



Indiana State Board of Accounts

2020

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 - 2020
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	101	GENERAL FUND	\$111,397.11	\$510,552.24	\$530,519.37	\$91,429.98
	211	Bench NONREVERT OPERATING	\$0.00	\$7,750.00	\$7,750.00	\$0.00
	225	GARBAGE Pass-thru	\$0.00	\$4,903.50	\$4,903.50	\$0.00
	228	FREON	\$415.00	\$1,340.00	\$1,110.00	\$645.00
	229	CLEAN -UP FUND	\$70.45	\$0.00	\$0.00	\$70.45
	230	COVID 1	\$0.00	\$908.65	\$908.65	\$0.00
	231	GRANT PASS-THRU	\$0.00	\$5,500.00	\$5,500.00	\$0.00
	448	N R Capital Improvement	\$44,721.24	\$81,521.94	\$81,365.00	\$44,878.18
	806	PAYROLL	\$788.30	\$243,030.63	\$243,566.43	\$252.50
		GRAND TOTAL	\$157,392.10	\$855,506.96	\$875,622.95	\$137,276.11

**Brown County Solid Waste Management, Brown County, Indiana
Detailed Receipts - 2020**

Governmental Activities

GENERAL FUND	General Property Taxes	\$269,337.90
	Local Income Tax (LIT) for Levy Freeze	\$73,002.32
	Vehicle/Aircraft Excise Tax Distribution	\$28,576.39
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,255.00
	Total Taxes and Intergovernmental	\$373,171.61

	Garbage/Trash/Recycling/Landfill Fees and Charges	\$1,634.50
	Total Charges for Services	\$1,634.50

	Refunds and Reimbursements	\$20,691.00
	Donations, Gifts, and Bequests	\$1,320.00
	Other Receipts/101471.000 - GEN - SALE OF RECYCLES	\$113,735.13
	Total Other Receipts	\$135,746.13

Total GENERAL FUND		\$510,552.24

Bench NONREVERT OPERATING	Other Charges for Services, Sales, and Fees/211121.000 - Bench - pass thru	\$7,750.00
	Total Charges for Services	\$7,750.00

Total Bench NONREVERT OPERATING		\$7,750.00

GARBAGE Pass-thru	Other Receipts/225442.000 - GARBAGE - GARBAGE FEES	\$4,903.50
	Total Other Receipts	\$4,903.50

Total GARBAGE Pass-thru		\$4,903.50

FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$1,340.00
	Total Other Receipts	\$1,340.00

Total FREON		\$1,340.00

COVID 1	Federal and State Grants and Distributions - Other/230990.000 - COVID 1 - OTHER	\$908.65
	Total Taxes and Intergovernmental	\$908.65

Total COVID 1		\$908.65

Governmental Activities	GRANT PASS-THRU	Other Receipts/231499.000 - GRANT PASS THRU - OTHER	\$5,500.00
	Total Other Receipts		\$5,500.00
	Total GRANT PASS-THRU		\$5,500.00
	N R Capital Improvement	Donations, Gifts, and Bequests	\$25.00
		Other Receipts/448990.000 - N R Cap - OTHER	\$81,496.94
	Total Other Receipts		\$81,521.94
	Total N R Capital Improvement		\$81,521.94
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$243,030.63
	Total Other Receipts		\$243,030.63
	Total PAYROLL		\$243,030.63
Total Governmental Activities			\$855,506.96

**Brown County Solid Waste Management, Brown County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$213,867.47
		Employee Benefits	\$58,736.30
		Total Personal Services	\$272,603.77
		Office Supplies	\$19,822.90
		Operating Supplies	\$1,100.00
		Other Supplies	\$2,128.49
		Total Supplies	\$23,051.39
		Professional Services	\$5,370.66
		Communication and Transportation	\$3,996.88
		Printing and Advertising	\$1,000.41
		Insurance	\$19,156.00
		Utility Services	\$9,793.07
		Repairs and Maintenance	\$24,279.15
		Other Services and Charges	\$11,992.68
		Total Services and Charges	\$75,588.85
		Machinery, Equipment, and Vehicles	\$77,165.67
		Other Capital Outlays	\$744.69
		Total Capital Outlays	\$77,910.36
		Other Disbursements	\$81,365.00
		Total Other Disbursements	\$81,365.00
	Total GENERAL FUND		\$530,519.37
	Bench NONREVERT OPERATING	Other Disbursements	\$7,750.00
		Total Other Disbursements	\$7,750.00
	Total Bench NONREVERT OPERATING		\$7,750.00

Governmental Activities	GARBAGE Pass-thru	Other Disbursements	\$4,903.50
		Total Other Disbursements	\$4,903.50
	Total GARBAGE Pass-thru		\$4,903.50
	FREON	Other Disbursements	\$1,110.00
		Total Other Disbursements	\$1,110.00
	Total FREON		\$1,110.00
	COVID 1	Other Services and Charges	\$908.65
		Total Services and Charges	\$908.65
	Total COVID 1		\$908.65
	GRANT PASS-THRU	Other Disbursements	\$5,500.00
		Total Other Disbursements	\$5,500.00
	Total GRANT PASS-THRU		\$5,500.00
	N R Capital Improvement	Machinery, Equipment, and Vehicles	\$8,845.00
		Total Capital Outlays	\$8,845.00
		Other Disbursements	\$72,520.00
		Total Other Disbursements	\$72,520.00
	Total N R Capital Improvement		\$81,365.00

Governmental Activities	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$243,566.43
		Total Other Disbursements	\$243,566.43

	Total PAYROLL		\$243,566.43

Total Governmental Activities			\$875,622.95

**Brown County Solid Waste Management, Brown County, Indiana
Debt Statement - 2020**

Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021	
Governmental Activities	Notes and Loans Payable	Roll off truck	\$169,551.80	\$0.00	\$16,955.18	\$152,596.62	\$33,910.36
		SubTotal	\$169,551.80	\$0.00	\$16,955.18	\$152,596.62	\$33,910.36
		GRAND TOTAL	\$169,551.80	\$0.00	\$16,955.18	\$152,596.62	\$33,910.36

**Brown County Solid Waste Management, Brown County, Indiana
Deficit Fund Balance Report - 2020**

<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
Transfers - 2020**

**Transfers Out
(Disbursements)**

**Transfers In
(Receipts)**

Fund	Amount
Total Transfers Out	

Fund	Amount
Total Transfers In	

**Brown County Solid Waste Management, Brown County, Indiana
Transfer Schedule Report - 2020**

Fund Transfer To

Fund Transfer From

	101 - GENERAL FUND	448 - N R Capital Improvement	Total
101 - GENERAL FUND	-	81,365	81,365
448 - N R Capital Improvement	81,365	-	81,365
Total	\$ 81,365	\$ 81,365	\$ 162,730

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

Our Inter Funds transfer are made when our account needs the monies to cover bills and payroll. Always until our settlement checks are delivered. The monies are returned to the Fund which they have been borrowed before anything else is paid.

**Brown County Solid Waste Management, Brown County, Indiana
Grants - 2020**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
IIDEM			State of Indiana		Solid Waste Management Fund	000000000 42897	Reimbursemen t Grant	GENERAL FUND	\$18,760.00	\$18,760.00	\$0.00	\$0.00	\$0.00	\$0.00

**Brown County Solid Waste Management, Brown County, Indiana
Capital Assets 2020**

Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Land	-	-	-	-
Infrastructure	-	-	-	-
Building	\$605,468.00	-	-	\$605,468.00
Improvement	-	-	-	-
Machinery	\$183,814.00	-	-	\$183,814.00
Construction	-	-	-	-
Books	-	-	-	-
Governmental Activities - Total	\$789,282.00	-	-	\$789,282.00
Unit Total	\$789,282.00	-	-	\$789,282.00

**Brown County Solid Waste Management, Brown County, Indiana
Accounts Payable/Receivable Statement - 2020**

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

**Brown County Solid Waste Management, Brown County, Indiana
Pensions - 2020**

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
Police Pension Fund - First Class Cities		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