

# Annual Financial Report



Indiana State Board of Accounts

2025

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 - 2025  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
<b>Governmental Activities</b>	101	GENERAL FUND	\$236,092.70	\$542,268.85	\$503,600.23	\$274,761.32
	210	PAYPAL DONATIONS	\$16.00	\$1.00	\$0.00	\$17.00
	228	FREON	\$2,400.00	\$1,515.00	\$1,382.30	\$2,532.70
	231	GRANT PASS-THRU	\$0.00	\$8,750.00	\$1,050.00	\$7,700.00
	448	N R Capital Improvement	\$72,842.14	\$2,129.36	\$18,618.26	\$56,353.24
	806	PAYROLL	\$0.00	\$332,463.81	\$331,445.95	\$1,017.86
		<b>GRAND TOTAL</b>		<b>\$311,350.84</b>	<b>\$887,128.02</b>	<b>\$856,096.74</b>

**Brown County Solid Waste Management, Brown County, Indiana  
Detailed Receipts 2025**

Governmental Activities	GENERAL FUND	General Property Taxes	\$333,972.65
		Local Income Tax (LIT) for Levy Freeze	\$70,229.04
		Vehicle/Aircraft Excise Tax Distribution	\$27,862.25
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,399.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$434,462.94</b>
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$91,167.51
		<b>Total Charges for Services</b>	<b>\$91,167.51</b>
		Refunds and Reimbursements	\$15,489.40
		Donations, Gifts, and Bequests	\$1,149.00
		<b>Total Other Receipts</b>	<b>\$16,638.40</b>
		<b>Total GENERAL FUND</b>	<b>\$542,268.85</b>
	PAYPAL DONATIONS	Donations, Gifts, and Bequests	\$1.00
		<b>Total Other Receipts</b>	<b>\$1.00</b>
		<b>Total PAYPAL DONATIONS</b>	<b>\$1.00</b>
	FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$1,515.00
		<b>Total Other Receipts</b>	<b>\$1,515.00</b>
		<b>Total FREON</b>	<b>\$1,515.00</b>
	GRANT PASS-THRU	Grants and Distributions from Non-Governmental Entities	\$8,750.00
		<b>Total Other Receipts</b>	<b>\$8,750.00</b>
		<b>Total GRANT PASS-THRU</b>	<b>\$8,750.00</b>
	N R Capital Improvement	Transfers In - Transferred from Another Fund	\$2,129.36
		<b>Total Other Receipts</b>	<b>\$2,129.36</b>
		<b>Total N R Capital Improvement</b>	<b>\$2,129.36</b>
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$332,463.81
		<b>Total Other Receipts</b>	<b>\$332,463.81</b>
		<b>Total PAYROLL</b>	<b>\$332,463.81</b>
<b>Total Governmental Activities</b>			<b>\$887,128.02</b>

**Brown County Solid Waste Management, Brown County, Indiana  
Disbursements by Fund - 2025**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$294,599.73	
		Employee Benefits	\$40,809.21	
		<b>Total Personal Services</b>	<b>\$335,408.94</b>	
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		Office Supplies	\$873.96	
		Operating Supplies	\$18,980.98	
		Repair and Maintenance Supplies	\$680.74	
		Other Supplies	\$19,869.45	
		<b>Total Supplies</b>	<b>\$40,405.13</b>	
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		Professional Services	\$1,346.91	
		Printing and Advertising	\$56.42	
		Insurance	\$26,472.00	
		Utility Services	\$9,977.34	
		Repairs and Maintenance	\$43,996.38	
		Other Services and Charges	\$21,983.17	
		<b>Total Services and Charges</b>	<b>\$103,832.22</b>	
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		Payment of Taxes and Other Payroll Withholdings	\$23,953.94	
		<b>Total Other Disbursements</b>	<b>\$23,953.94</b>	
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<b>Total GENERAL FUND</b>	<b>\$503,600.23</b>			
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FREON	Other Disbursements	\$1,382.30		
	<b>Total Other Disbursements</b>	<b>\$1,382.30</b>		
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<b>Total FREON</b>	<b>\$1,382.30</b>			
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GRANT PASS-THRU	Other Disbursements	\$1,050.00		
	<b>Total Other Disbursements</b>	<b>\$1,050.00</b>		
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<b>Total GRANT PASS-THRU</b>	<b>\$1,050.00</b>			
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Governmental Activities	N R Capital Improvement	Transfer Out - Transferred To Another Fund	\$2,129.36
		Other Disbursements	\$16,488.90
		<b>Total Other Disbursements</b>	<b>\$18,618.26</b>
	<b>Total N R Capital Improvement</b>		<b>\$18,618.26</b>
	PAYROLL	Salaries and Wages	\$331,445.95
		<b>Total Personal Services</b>	<b>\$331,445.95</b>
	<b>Total PAYROLL</b>		<b>\$331,445.95</b>
<b>Total Governmental Activities</b>			<b>\$856,096.74</b>

**Brown County Solid Waste Management, Brown County, Indiana**  
**Fund Type Schedule 2025**

Fund Type	Local Fund	Standard Fund
1 - General Fund	101 - GENERAL FUND	101001 - General
11 - Custodial	228 - FREON	952280 - FREON
12 - Other	210 - PAYPAL DONATIONS	921000 - PAYPAL DONATIONS
12 - Other	231 - GRANT PASS-THRU	952310 - GRANT PASS-THRU
12 - Other	448 - N R Capital Improvement	954480 - N R Capital Improvement
12 - Other	806 - PAYROLL	958060 - PAYROLL

**Brown County Solid Waste Management, Brown County, Indiana  
Debt Statement - 2025**

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

Brown County Solid Waste Management, Brown County, Indiana  
Deficit Fund Balances - 2025

<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  
Leases 2025**

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

**Brown County Solid Waste Management, Brown County, Indiana  
Transfer Report - 2025**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
N R Capital Improvement	\$2,129.36	N R Capital Improvement	\$2,129.36
<b>Total Transfers Out</b>	<b>\$2,129.36</b>	<b>Total Transfers In</b>	<b>\$2,129.36</b>

**Brown County Solid Waste Management, Brown County, Indiana  
Capital Assets 2025**

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
<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	\$605,468.00	\$0.00	\$0.00	\$605,468.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$183,814.00	\$0.00	\$2,651.00	\$181,163.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$789,282.00</b>	<b>\$0.00</b>	<b>\$2,651.00</b>	<b>\$786,631.00</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	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$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>

**Brown County Solid Waste Management, Brown County, Indiana  
Accounts Payable/Receivable Statement - 2025**

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

**Brown County Solid Waste Management, Brown County, Indiana  
Pensions - 2025**

<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