

Annual Financial Report



Indiana State Board of Accounts

2019

BROWN COUNTY SOLID WASTE MANAGEMENT

Brown County

Submitted on 2/10/2020 10:20:00 AM

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 - 2019
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
Governmental Activities	101	GENERAL FUND	\$116,675.92	\$469,846.61	\$475,125.42	\$111,397.11
	225	GARBAGE Pass-thru	\$0.00	\$9,468.00	\$9,468.00	\$0.00
	228	FREON	\$105.00	\$1,400.00	\$1,090.00	\$415.00
	229	CLEAN -UP FUND	\$70.45	\$0.00	\$0.00	\$70.45
	443	GARDEN CLUB FUND	\$786.41	\$259.23	\$1,045.64	\$0.00
	448	N R Capital Improvement	\$44,106.11	\$30,615.13	\$30,000.00	\$44,721.24
	806	PAYROLL	\$671.20	\$219,726.02	\$219,608.92	\$788.30
		GRAND TOTAL	\$162,415.09	\$731,314.99	\$736,337.98	\$157,392.10

**Brown County Solid Waste Management, Brown County, Indiana
Detailed Receipts - 2019**

Governmental Activities

GENERAL FUND	General Property Taxes	\$260,676.40
	Local Income Tax (LIT) for Levy Freeze	\$65,815.62
	Vehicle/Aircraft Excise Tax Distribution	\$24,910.41
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,372.00
	Total Taxes and Intergovernmental	\$353,774.43
	Garbage/Trash/Recycling/Landfill Fees and Charges	\$3,156.00
	Total Charges for Services	\$3,156.00
	Refunds and Reimbursements	\$24.20
	Donations, Gifts, and Bequests	\$1,635.00
	Other Receipts/101471.000 - GEN - SALE OF RECYCLES	\$111,256.98
	Total Other Receipts	\$112,916.18
	Total GENERAL FUND	\$469,846.61
GARBAGE Pass-thru	Other Receipts/225442.000 - GARBAGE - GARBAGE FEES	\$9,468.00
	Total Other Receipts	\$9,468.00
	Total GARBAGE Pass-thru	\$9,468.00
FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$1,400.00
	Total Other Receipts	\$1,400.00
	Total FREON	\$1,400.00
GARDEN CLUB FUND	Donations, Gifts, and Bequests	\$259.23
	Total Other Receipts	\$259.23
	Total GARDEN CLUB FUND	\$259.23
N R Capital Improvement	Donations, Gifts, and Bequests	\$24.00
	Other Receipts/448990.000 - N R Cap - OTHER	\$30,591.13
	Total Other Receipts	\$30,615.13
	Total N R Capital Improvement	\$30,615.13

Governmental Activities	PAYROLL	Payroll Fund and Clearing Account Receipts	\$219,726.02
	Total Other Receipts		\$219,726.02
	Total PAYROLL		\$219,726.02
Total Governmental Activities			\$731,314.99

**Brown County Solid Waste Management, Brown County, Indiana
Disbursements by Fund - 2019**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$204,389.33
		Employee Benefits	\$85,930.92
		Total Personal Services	\$290,320.25
		Office Supplies	\$18,496.20
		Other Supplies	\$2,606.54
		Total Supplies	\$21,102.74
		Professional Services	\$4,248.37
		Communication and Transportation	\$4,065.40
		Printing and Advertising	\$1,141.97
		Insurance	\$21,770.00
		Utility Services	\$11,003.54
		Repairs and Maintenance	\$30,112.28
		Other Services and Charges	\$24,084.13
		Total Services and Charges	\$96,425.69
		Machinery, Equipment, and Vehicles	\$34,961.36
		Other Capital Outlays	\$2,315.38
		Total Capital Outlays	\$37,276.74
		Other Disbursements	\$30,000.00
		Total Other Disbursements	\$30,000.00
	Total GENERAL FUND		\$475,125.42
	GARBAGE Pass-thru	Other Disbursements	\$9,468.00
		Total Other Disbursements	\$9,468.00
	Total GARBAGE Pass-thru		\$9,468.00

Governmental Activities	FREON	Other Disbursements	\$1,090.00
		Total Other Disbursements	\$1,090.00
	Total FREON		\$1,090.00
GARDEN CLUB FUND		Operating Supplies	\$1,045.64
		Total Supplies	\$1,045.64
	Total GARDEN CLUB FUND		\$1,045.64
N R Capital Improvement		Machinery, Equipment, and Vehicles	\$30,000.00
		Total Capital Outlays	\$30,000.00
	Total N R Capital Improvement		\$30,000.00
PAYROLL		Payment of Taxes and Other Payroll Withholdings	\$219,608.92
		Total Other Disbursements	\$219,608.92
	Total PAYROLL		\$219,608.92
Total Governmental Activities			\$736,337.98

**Brown County Solid Waste Management, Brown County, Indiana
Debt Statement - 2019**

Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2019	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2019	Principal and Interest Due in 2020
Governmental Activities	Notes and Loans Payable					
	Roll off truck	\$0.00	\$203,462.16	\$33,910.36	\$169,551.80	\$16,955.18
	SubTotal	\$0.00	\$203,462.16	\$33,910.36	\$169,551.80	\$16,955.18
	GRAND TOTAL	\$0.00	\$203,462.16	\$33,910.36	\$169,551.80	\$16,955.18

Brown County Solid Waste Management, Brown County, Indiana
Deficit Fund Balance Report - 2019

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

**Brown County Solid Waste Management, Brown County, Indiana
Leases 2019**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Begining Date	Lease Ending Date
GRAND TOTAL					

**Brown County Solid Waste Management, Brown County, Indiana
Other Post-Employment Benefits (OPEB) 2019**

**Brown County Solid Waste Management, Brown County, Indiana
Transfers - 2019**

**Transfers Out
(Disbursements)**

**Transfers In
(Receipts)**

Fund

Amount

Fund

Amount

Total Transfers Out

Total Transfers In

**Brown County Solid Waste Management, Brown County, Indiana
Transfer Schedule Report - 2019**

Fund Transfer To

Fund Transfer From

	101 - GENERAL FUND	448 - N R Capital Improvement	Total
101 - GENERAL FUND	-	30,000	30,000
448 - N R Capital Improvement	30,000	-	30,000
Total	\$ 30,000	\$ 30,000	\$ 60,000

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.)

We needed these funds to operate until Settlement checks arrived.

**Brown County Solid Waste Management, Brown County, Indiana
Capital Assets 2019**

Government/ Enterprise	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities	Land	-	-	-	-
	Infrastructure	-	-	-	-
	Building	\$605,468.00	-	-	\$605,468.00
	Improvement	-	-	-	-
	Machinery	\$278,409.00	-	-	\$278,409.00
	Construction	-	-	-	-
	Books	-	-	-	-

**Brown County Solid Waste Management, Brown County, Indiana
Accounts Payable/Receivable Statement - 2019**

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

**Brown County Solid Waste Management, Brown County, Indiana
Financial Assistance to Non Governmental Entities - 2019**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
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**Brown County Solid Waste Management, Brown County, Indiana
Pensions - 2019**

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