

Annual Financial Report



Indiana State Board of Accounts

2024

BROWN COUNTY SOLID WASTE MANAGEMENT

Brown County

Not Submitted

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.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.

Brown County Solid Waste Management, Brown County, Indiana
Annual Financial Report - 2024
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2024	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2024
Governmental Activities	101	GENERAL FUND	\$215,494.92	\$569,473.77	\$548,875.99	\$236,092.70
	210	PAYPAL DONATIONS	\$15.00	\$1.00	\$0.00	\$16.00
	228	FREON	\$1,540.00	\$1,185.00	\$325.00	\$2,400.00
	448	N R Capital Improvement	\$70,114.82	\$9,964.82	\$7,237.50	\$72,842.14
	806	PAYROLL	\$0.00	\$331,985.34	\$331,985.34	\$0.00
GRAND TOTAL			\$287,164.74	\$912,609.93	\$888,423.83	\$311,350.84

**Brown County Solid Waste Management, Brown County, Indiana
Detailed Receipts 2024**

Governmental Activities	GENERAL FUND	General Property Taxes	\$321,456.49
		Local Income Tax (LIT) for Levy Freeze	\$70,229.04
		Vehicle/Aircraft Excise Tax Distribution	\$27,411.82
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,444.00
		Total Taxes and Intergovernmental	\$421,541.35
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$26,297.00
		Total Charges for Services	\$26,297.00
		Refunds and Reimbursements	\$19,349.97
		Donations, Gifts, and Bequests	\$621.75
		Transfers In - Transferred from Another Fund	\$7,237.50
		Other Receipts/101443.000 - GEN- FREON REMOVAL FEES	\$94,426.20
		Total Other Receipts	\$121,635.42
		Total GENERAL FUND	\$569,473.77
	PAYPAL DONATIONS	Donations, Gifts, and Bequests	\$1.00
		Total Other Receipts	\$1.00
		Total PAYPAL DONATIONS	\$1.00
	FREON	Other Receipts/228442.000 - FREON - REMOVAL FEES	\$1,185.00
		Total Other Receipts	\$1,185.00
		Total FREON	\$1,185.00
	N R Capital Improvement	Donations, Gifts, and Bequests	\$1.00
		Transfers In - Transferred from Another Fund	\$7,237.50
		Other Receipts/448990.000 - N R Cap - OTHER	\$2,726.32
		Total Other Receipts	\$9,964.82
		Total N R Capital Improvement	\$9,964.82
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$331,985.34
		Total Other Receipts	\$331,985.34
		Total PAYROLL	\$331,985.34
	Total Governmental Activities		\$912,609.93

**Brown County Solid Waste Management, Brown County, Indiana
Disbursements by Fund - 2024**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$294,144.57
		Employee Benefits	\$66,684.33
		Total Personal Services	\$360,828.90
		Office Supplies	\$13,758.78
		Operating Supplies	\$20,500.00
		Other Supplies	\$938.96
		Total Supplies	\$35,197.74
		Professional Services	\$7,575.65
		Communication and Transportation	\$5,894.27
		Printing and Advertising	\$414.36
		Insurance	\$23,101.00
		Utility Services	\$9,864.34
		Repairs and Maintenance	\$26,743.92
		Other Services and Charges	\$28,427.68
		Total Services and Charges	\$102,021.22
		Machinery, Equipment, and Vehicles	\$43,560.36
		Other Capital Outlays	\$30.27
		Total Capital Outlays	\$43,590.63
		Transfer Out - Transferred To Another Fund	\$7,237.50
		Total Other Disbursements	\$7,237.50
		Total GENERAL FUND	\$548,875.99
	FREON	Other Disbursements	\$325.00
		Total Other Disbursements	\$325.00
		Total FREON	\$325.00

Governmental Activities	N R Capital Improvement	Transfer Out - Transferred To Another Fund	\$7,237.50
		Total Other Disbursements	\$7,237.50
	Total N R Capital Improvement		\$7,237.50
	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$331,985.34
		Total Other Disbursements	\$331,985.34
	Total PAYROLL		\$331,985.34
Total Governmental Activities			\$888,423.83

Brown County Solid Waste Management, Brown County, Indiana
Fund Type Schedule 2024

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

**Brown County Solid Waste Management, Brown County, Indiana
Debt Statement - 2024**

			Beginning Principal Balance as of Jan. 1, 2024	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2024	Principal Due in 2025
Governmental Activities Short Term Debt	Other - Short Term	2019 MAC TRUCK	\$33,213.98	\$0.00	\$33,213.98	\$0.00	
Governmental Activities Short Term Debt Total			\$33,213.98	\$0.00	\$33,213.98	\$0.00	
GRAND TOTAL			\$33,213.98	\$0.00	\$33,213.98	\$0.00	

Brown County Solid Waste Management, Brown County, Indiana
Deficit Fund Balances - 2024

<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 2024**

	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?
						GRAND TOTAL

**Brown County Solid Waste Management, Brown County, Indiana
Transfer Report - 2024**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
GENERAL FUND	\$7,237.50	GENERAL FUND	\$7,237.50
N R Capital Improvement	\$7,237.50	N R Capital Improvement	\$7,237.50
Total Transfers Out	\$14,475.00	Total Transfers In	\$14,475.00

Brown County Solid Waste Management, Brown County, Indiana
Transfer Schedule Report - 2024

Fund Transfer To

Fund Transfer From

	101 - GENERAL FUND	448 - N R Capital Improvement	Total
101 - GENERAL FUND	-	7,238	7,238
448 - N R Capital Improvement	7,238	-	7,238
Total	\$ 7,238	\$ 7,238	\$ 14,475

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.)

Grant refund

**Brown County Solid Waste Management, Brown County, Indiana
Capital Assets 2024**

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
Governmental Activities - Non-Depreciable Assets	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
	Total	\$0.00	\$0.00	\$0.00	\$0.00
Governmental Activities - Depreciable Assets	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	\$0.00	\$183,814.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$789,282.00	\$0.00	\$0.00	\$789,282.00
Governmental Activities - Accumulated Depreciation Assets	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
	Total	\$0.00	\$0.00	\$0.00	\$0.00

Brown County Solid Waste Management, Brown County, Indiana Accounts Payable/Receivable Statement - 2024		
Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

**Brown County Solid Waste Management, Brown County, Indiana
Pensions - 2024**

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