

# Annual Financial Report

INDIANA  
**Gateway** for government units



Indiana State Board of Accounts  
2016

MONROE COUNTY SOLID WASTE MANAGEMENT DISTRICT  
Monroe County

Submitted on 1/25/2017 2:29:00 PM

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.

**Monroe County Solid Waste Management District, Monroe County, Indiana**  
**Annual Financial Report - 2016**  
**Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
<b>Governmental Activities</b>	1	Capital Improvement	\$76,692.85	\$0.00	\$0.00	\$76,692.85
	2	Closure/Post-Closure Fund	\$704,958.88	\$26,483.77	\$29,663.37	\$701,779.28
	3	Debt Service	\$147,455.45	\$315,204.96	\$301,770.00	\$160,890.41
	5	Flex Spending	\$5,733.35	\$6,020.04	\$8,149.53	\$3,603.86
	8	Solid Waste Management Fund	\$1,487,166.97	\$2,445,247.54	\$2,259,179.48	\$1,673,235.03
		<b>GRAND TOTAL</b>	<b>\$2,422,007.50</b>	<b>\$2,792,956.31</b>	<b>\$2,598,762.38</b>	<b>\$2,616,201.43</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Detailed Receipts - 2016**

Governmental Activities	Closure/Post-Closure Fund	Earnings on Investments and Deposits	\$26,483.77
	<b>Total Other Receipts</b>		<b>\$26,483.77</b>
	<b>Total Closure/Post-Closure Fund</b>		<b>\$26,483.77</b>
	Debt Service	General Property Taxes	\$289,756.99
		Vehicle/Aircraft Excise Tax Distribution	\$19,972.65
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,245.32
	<b>Total Taxes and Intergovernmental</b>		<b>\$310,974.96</b>
		Transfers In - Transferred from Another Fund	\$4,230.00
	<b>Total Other Receipts</b>		<b>\$4,230.00</b>
	<b>Total Debt Service</b>		<b>\$315,204.96</b>
	Flex Spending	Benefit Plan Contributions	\$6,020.04
	<b>Total Other Receipts</b>		<b>\$6,020.04</b>
	<b>Total Flex Spending</b>		<b>\$6,020.04</b>

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$1,578,175.72
		Vehicle/Aircraft Excise Tax Distribution	\$108,941.66
		Commercial Vehicle Excise Tax Distribution (CVET)	\$6,792.68
		<b>Total Taxes and Intergovernmental</b>	<b>\$1,693,910.06</b>
		Rental of Property	\$602.78
		<b>Total Charges for Services</b>	<b>\$602.78</b>
		Refunds and Reimbursements	\$3,114.60
		Donations, Gifts, and Bequests	\$10.00
		Other Receipts/34240 - Feron	\$1,613.00
		Other Receipts/34295 - GEN Network	\$30,400.00
		Other Receipts/34310 - CESQG	\$7,723.65
		Other Receipts/34320 - Electronics	\$31,965.00
		Other Receipts/34333 - Paint	\$1,034.37
		Other Receipts/34410 - Orange Bags Sales	\$262,810.40
		Other Receipts/36150 - Host Fee's	\$280,146.58
		Other Receipts/36200 - Office Rent	\$6,158.18
		Other Receipts/37100 - Sales of Recycling	\$61,605.31
		Other Receipts/37105 - Glass Recycling	\$18,573.72
		Other Receipts/37111 - Battery	\$1,765.33
		Other Receipts/37200 - Metal Recycling	\$40,549.21
		Other Receipts/39605 - Miscellaneous	\$1,883.46
		Other Receipts/42490 - Toter's	\$1,381.89
		<b>Total Other Receipts</b>	<b>\$750,734.70</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$2,445,247.54</b>
		<b>Total Governmental Activities</b>	<b>\$2,792,956.31</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Disbursements by Fund - 2016**

Governmental Activities	Closure/Post-Closure Fund	Other Disbursements	\$29,663.37
		<b>Total Other Disbursements</b>	<b>\$29,663.37</b>
	<b>Total Closure/Post-Closure Fund</b>		<b>\$29,663.37</b>
	Debt Service	Payments on Bonds and Other Debt Principal	\$240,000.00
		Payments on Bonds and Other Debt Interest	\$61,370.00
		<b>Total Debt service - principal and interest</b>	<b>\$301,370.00</b>
		Other Disbursements	\$400.00
		<b>Total Other Disbursements</b>	<b>\$400.00</b>
	<b>Total Debt Service</b>		<b>\$301,770.00</b>
	Flex Spending	Other Disbursements	\$8,149.53
		<b>Total Other Disbursements</b>	<b>\$8,149.53</b>
	<b>Total Flex Spending</b>		<b>\$8,149.53</b>
	Solid Waste Management Fund	Salaries and Wages	\$743,580.04
		Employee Benefits	\$321,250.46
		<b>Total Personal Services</b>	<b>\$1,064,830.50</b>
		Office Supplies	\$2,272.54
		Operating Supplies	\$33,752.64
		Repair and Maintenance Supplies	\$8,266.52
		Other Supplies	\$56,977.08
		<b>Total Supplies</b>	<b>\$101,268.78</b>
		Professional Services	\$131,762.08
		Communication and Transportation	\$16,045.43

Governmental Activities	Solid Waste Management Fund	Printing and Advertising	\$33,198.39
		Insurance	\$109,591.46
		Utility Services	\$33,497.76
		Repairs and Maintenance	\$75,733.07
		Rentals	\$70,331.08
		Other Services and Charges	\$512,400.72
		<b>Total Services and Charges</b>	<b>\$982,559.99</b>
		Improvements Other Than Buildings	\$106,290.21
		<b>Total Capital Outlays</b>	<b>\$106,290.21</b>
		Transfer Out - Transferred To Another Fund	\$4,230.00
		<b>Total Other Disbursements</b>	<b>\$4,230.00</b>
	<b>Total Solid Waste Management Fund</b>		<b>\$2,259,179.48</b>
<b>Total Governmental Activities</b>			<b>\$2,598,762.38</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Debt Statement - 2016**

Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2016	Principal and Interest Due in 2017	
Governmental Activities	General Obligation Bonds	Closure of Lanfill	\$2,860,000.00	\$301,370.00
		<b>SubTotal</b>	<b>\$2,860,000.00</b>	<b>\$301,370.00</b>
		<b>GRAND TOTAL</b>	<b>\$2,860,000.00</b>	<b>\$301,370.00</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Leases 2016**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2017</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>
Governmental Activities (General)	Ernie Barrow	Ground Lease/Recycle Site	\$6,618.19	05/13/2010	06/12/2016
	<b>Total Governmental Activities (General) \$6,618.19</b>				
				<b>GRAND TOTAL \$6,618.19</b>	



**Monroe County Solid Waste Management District, Monroe County, Indiana  
Grants - 2016**

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Capital Assets 2016**

<b>Government or Enterprise</b>	<b>Land</b>	<b>Infrastructure</b>	<b>Building</b>	<b>Improvements Other Than Buildings</b>	<b>Machinery, Equipment, and Vehicles</b>	<b>Construction in Progress</b>	<b>Books and Other</b>	<b>Total</b>
Governmental Activities (General)	\$0.00	\$0.00	\$225,000.00	\$15,000.00	\$186,678.00	\$94,000.00	\$0.00	\$520,678.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$225,000.00</b>	<b>\$15,000.00</b>	<b>\$186,678.00</b>	<b>\$94,000.00</b>	<b>\$0.00</b>	<b>\$520,678.00</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Accounts Payable/Receivable Statement - 2016**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$2,445,247.54	\$2,259,179.48

Monroe County Solid Waste Management District, Monroe County, Indiana  
Financial Assistance to Non Governmental Entities - 2016

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
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**Monroe County Solid Waste Management District, Monroe County, Indiana  
Pensions - 2016**

<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
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
<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	

<b>Name of the Pension Plan</b>	<b>John Hancock</b>
Type or class of employees covered by the Plan	Regular
Type of Pension Plan	Defined Contribution
<b>Plan Administrator</b>	
Company Name	Indiana Benefits INC
Street Address	2907 E Buick Cadillac Blvd
City	Bloomington
State	IN
Zip (e.g. 99999)	47401
Contact Person	Peter Gould
Phone (e.g. 999-999-9999)	812-334-3122
e-mail (e.g. example@example.com)	pg@indianabenefits.com
Employer Sponsoring the Plan	Monroe County Solid Waste Management District
Amount of Employer Contributions (e.g. 9999.99)	\$64,493.93
<b>Current Number of Participants</b>	
Active Employees that are Vested (e.g. 9999)	21
Active Employees that are Not Vested (e.g. 9999)	8
Separated Employees But are Vested (e.g. 9999)	1
Current Number of Retirees (e.g. 9999)	0