

Annual Financial Report

INDIANA
Gateway for government units



Indiana State Board of Accounts

2015

MONROE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Monroe County

Submitted on 1/26/2016 1:11:00 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 - 2015
Cash & Investments Combined Statement

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal	
		Jan 1, 2015			Dec 31, 2015	
Governmental Activities	1	Capital Improvement	\$0.00	\$116,192.85	\$39,500.00	\$76,692.85
	2	Closure/Post-Closure Fund	\$697,265.60	\$28,949.82	\$21,256.54	\$704,958.88
	3	Debt Service	\$153,553.20	\$300,472.25	\$306,570.00	\$147,455.45
	5	Flex Spending	\$6,848.57	\$6,820.97	\$7,936.19	\$5,733.35
	8	Solid Waste Management Fund	\$1,533,508.42	\$2,369,084.30	\$2,415,425.75	\$1,487,166.97
		GRAND TOTAL	\$2,391,175.79	\$2,821,520.19	\$2,790,688.48	\$2,422,007.50

**Monroe County Solid Waste Management District, Monroe County, Indiana
Detailed Receipts - 2015**

Governmental Activities

Capital Improvement	Transfers In - Transferred from Another Fund	\$116,192.85
Total Other Receipts		\$116,192.85
Total Capital Improvement		\$116,192.85
Closure/Post-Closure Fund	Earnings on Investments and Deposits	\$28,949.82
Total Other Receipts		\$28,949.82
Total Closure/Post-Closure Fund		\$28,949.82
Debt Service	General Property Taxes	\$279,433.34
	Vehicle/Aircraft Excise Tax Distribution	\$19,063.07
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,375.84
Total Taxes and Intergovernmental		\$299,872.25
	Transfers In - Transferred from Another Fund	\$600.00
Total Other Receipts		\$600.00
Total Debt Service		\$300,472.25
Flex Spending	Benefit Plan Contributions	\$6,820.97
Total Other Receipts		\$6,820.97
Total Flex Spending		\$6,820.97
Solid Waste Management Fund	General Property Taxes	\$1,567,201.88
	Vehicle/Aircraft Excise Tax Distribution	\$106,988.10
	Commercial Vehicle Excise Tax Distribution (CVET)	\$7,647.16
Total Taxes and Intergovernmental		\$1,681,837.14
	Rental of Property	\$6,544.38
Total Charges for Services		\$6,544.38
	Refunds and Reimbursements	\$439.39
	Donations, Gifts, and Bequests	\$131.00
	Transfers In - Transferred from Another Fund	\$39,500.00
	Other Receipts/34295 - Green Business	\$30,540.08
	Other Receipts/34410 - Orange Bags	\$253,325.00
	Other Receipts/36150 - Host's Fee	\$234,928.70
	Other Receipts/37100 - Sales of Recycling	\$121,610.61
	Other Receipts/39605 - Miscellaneous	\$228.00
Total Other Receipts		\$680,702.78
Total Solid Waste Management Fund		\$2,369,084.30
Total Governmental Activities		\$2,821,520.19

**Monroe County Solid Waste Management District, Monroe County, Indiana
Disbursements by Fund - 2015**

Governmental Activities	Capital Improvement	Other Disbursements	\$39,500.00
		Total Other Disbursements	\$39,500.00
	Total Capital Improvement		\$39,500.00
Closure/Post-Closure Fund		Other Services and Charges	\$21,256.54
		Total Services and Charges	\$21,256.54
	Total Closure/Post-Closure Fund		\$21,256.54
Debt Service		Payments on Tax Anticipation Warrants Principal	\$240,000.00
		Payments on Tax Anticipation Warrants Interest	\$66,170.00
		Total Debt service - principal and interest	\$306,170.00
		Other Disbursements	\$400.00
		Total Other Disbursements	\$400.00
Total Debt Service			\$306,570.00
Flex Spending		Other Disbursements	\$7,936.19
		Total Other Disbursements	\$7,936.19
	Total Flex Spending		\$7,936.19
Solid Waste Management Fund		Salaries and Wages	\$757,826.92
		Employee Benefits	\$339,687.68
		Total Personal Services	\$1,097,514.60
		Office Supplies	\$5,895.70
		Operating Supplies	\$41,812.93
		Repair and Maintenance Supplies	\$8,871.33

Governmental Activities	Solid Waste Management	Other Supplies	\$10,179.98
	Fund		
		Total Supplies	\$66,759.94
		Professional Services	\$190,774.26
		Communication and Transportation	\$14,795.56
		Printing and Advertising	\$39,622.77
		Insurance	\$62,772.00
		Utility Services	\$38,702.88
		Repairs and Maintenance	\$59,204.10
		Rentals	\$70,767.53
		Other Services and Charges	\$447,342.97
		Total Services and Charges	\$923,982.07
		Buildings	\$94,365.00
		Improvements Other Than Buildings	\$13,011.65
		Machinery, Equipment, and Vehicles	\$27,497.76
		Other Capital Outlays	\$15,875.00
		Total Capital Outlays	\$150,749.41
		Transfer Out - Transferred To Another Fund	\$156,292.85
		Other Disbursements	\$20,126.88
		Total Other Disbursements	\$176,419.73
		Total Solid Waste Management Fund	\$2,415,425.75
Total Governmental Activities			\$2,790,688.48

**Monroe County Solid Waste Management District, Monroe County, Indiana
Debt Statement - 2015**

Governmental Activities	Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2015	Principal and Interest Due in 2016
	General Obligation Bonds	Closure of Lanfill	\$3,520,000.00	\$306,740.00
		SubTotal	\$3,520,000.00	\$306,740.00
GRAND TOTAL			\$3,520,000.00	\$306,740.00

**Monroe County Solid Waste Management District, Monroe County, Indiana
Leases 2015**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2016	Lease Beginning Date	Lease Ending Date
Governmental Activities (General)	Ernie Barrow	Ground Lease/Recycle Site	\$6,303.03	05/13/2010	06/12/2016
	Total Governmental Activities (General) \$6,303.03				
			GRAND TOTAL \$6,303.03		

**Monroe County Solid Waste Management District, Monroe County, Indiana
Grants - 2015**

**Monroe County Solid Waste Management District, Monroe County, Indiana
Capital Assets 2015**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$0.00	\$0.00	\$94,365.00	\$13,011.65	\$43,372.76	\$0.00	\$0.00	\$150,749.41
TOTAL	\$0.00	\$0.00	\$94,365.00	\$13,011.65	\$43,372.76	\$0.00	\$0.00	\$150,749.41

**Monroe County Solid Waste Management District, Monroe County, Indiana
Accounts Payable/Receivable Statement - 2015**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$2,415,425.75	\$2,369,084.30

Monroe County Solid Waste Management District, Monroe County, Indiana
Financial Assistance to Non Governmental Entities - 2015

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 - 2015**

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	

Name of the Pension Plan	John Hancock
Type or class of employees covered by the Plan	Regular
Type of Pension Plan	Defined Contribution
Plan Administrator	
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 Mtg District
Amount of Employer Contributions (e.g. 9999.99)	\$66,218.64
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	21
Active Employees that are Not Vested (e.g. 9999)	2
Separated Employees But are Vested (e.g. 9999)	1
Current Number of Retirees (e.g. 9999)	1