

# Annual Financial Report

INDIANA  
**Gateway** for government units



Indiana State Board of Accounts

2017

MONROE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Monroe County

Submitted on 2/9/2018 9:07:00 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.

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Annual Financial Report - 2017  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
<b>Governmental Activities</b>	1	Capital Improvement	\$76,692.85	\$0.00	\$0.00	\$76,692.85
	2	Closure/Post-Closure Fund	\$701,779.28	\$52,007.61	\$11,147.22	\$742,639.67
	3	Debt Service	\$160,890.41	\$305,040.89	\$311,150.00	\$154,781.30
	5	Flex Spending	\$3,603.86	\$7,383.91	\$9,448.67	\$1,539.10
	8	Solid Waste Management Fund	\$1,673,235.03	\$2,512,983.49	\$2,337,225.60	\$1,848,992.92
		<b>GRAND TOTAL</b>	<b>\$2,616,201.43</b>	<b>\$2,877,415.90</b>	<b>\$2,668,971.49</b>	<b>\$2,824,645.84</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Detailed Receipts - 2017**

Governmental Activities

Closure/Post-Closure Fund	Earnings on Investments and Deposits	\$17,753.83
	Other Receipts/999999 - Change Bank's	\$34,253.78
<b>Total Other Receipts</b>		<b>\$52,007.61</b>
<b>Total Closure/Post-Closure Fund</b>		<b>\$52,007.61</b>
Debt Service	General Property Taxes	\$282,524.65
	Vehicle/Aircraft Excise Tax Distribution	\$21,375.66
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,140.58
<b>Total Taxes and Intergovernmental</b>		<b>\$305,040.89</b>
<b>Total Debt Service</b>		<b>\$305,040.89</b>
Flex Spending	Benefit Plan Contributions	\$7,383.91
<b>Total Other Receipts</b>		<b>\$7,383.91</b>
<b>Total Flex Spending</b>		<b>\$7,383.91</b>

Governmental Activities	Solid Waste Management Fund	General Property Taxes	\$1,630,144.27
		Vehicle/Aircraft Excise Tax Distribution	\$124,691.42
		Commercial Vehicle Excise Tax Distribution (CVET)	\$6,653.42
		<b>Total Taxes and Intergovernmental</b>	<b>\$1,761,489.11</b>
		Rental of Property	\$496.68
		<b>Total Charges for Services</b>	<b>\$496.68</b>
		Refunds and Reimbursements	\$2,234.97
		Donations, Gifts, and Bequests	\$75.00
		* Interfund Loans - Repayment from Another Fund	\$4,230.00
		Other Receipts/34240 - Feron	\$1,885.00
		Other Receipts/34295 - GBN Network	\$19,250.00
		Other Receipts/34310 - CESQG	\$13,471.60
		Other Receipts/34320 - Electronics	\$40,320.00
		Other Receipts/34333 - Paint	\$1,579.84
		Other Receipts/34410 - Orange Bags	\$266,427.50
		Other Receipts/36150 - Host Fee's	\$227,023.25
		Other Receipts/36200 - Office Rent	\$6,873.81
		Other Receipts/37100 - Sales of Recycling	\$88,216.27
		Other Receipts/37105 - Glass Recycling	\$17,329.42
		Other Receipts/37110 - Oil	\$40.00
		Other Receipts/37111 - Battery	\$1,800.72
		Other Receipts/37200 - Metal Recycling	\$59,950.01
		Other Receipts/39605 - Miscellaneous	\$195.32
		* Other Receipts/42490 - Toter's	\$94.99
		<b>Total Other Receipts</b>	<b>\$750,997.70</b>
		<b>Total Solid Waste Management Fund</b>	<b>\$2,512,983.49</b>
<b>Total Governmental Activities</b>			<b>\$2,877,415.90</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Disbursements by Fund - 2017**

Governmental Activities	Closure/Post-Closure Fund	Other Disbursements	\$11,147.22
		<b>Total Other Disbursements</b>	<b>\$11,147.22</b>
	<b>Total Closure/Post-Closure Fund</b>		<b>\$11,147.22</b>
Debt Service		Payments on Tax Anticipation Warrants Principal	\$250,000.00
		Payments on Tax Anticipation Warrants Interest	\$56,520.00
		<b>Total Debt service - principal and interest</b>	<b>\$306,520.00</b>
		Interfund Loan - Repaid To Another Fund	\$4,230.00
		Other Disbursements	\$400.00
		<b>Total Other Disbursements</b>	<b>\$4,630.00</b>
	<b>Total Debt Service</b>		<b>\$311,150.00</b>
Flex Spending		Other Disbursements	\$9,448.67
		<b>Total Other Disbursements</b>	<b>\$9,448.67</b>
	<b>Total Flex Spending</b>		<b>\$9,448.67</b>
Solid Waste Management Fund		Salaries and Wages	\$746,518.74
		Employee Benefits	\$317,614.01
		<b>Total Personal Services</b>	<b>\$1,064,132.75</b>
		Office Supplies	\$5,706.52
		Operating Supplies	\$36,056.88
		Repair and Maintenance Supplies	\$11,197.28
		Other Supplies	\$84,511.85
		<b>Total Supplies</b>	<b>\$137,472.53</b>
		Professional Services	\$317,522.57

Governmental Activities	Solid Waste Management Fund	Communication and Transportation	\$12,547.69
		Printing and Advertising	\$30,684.61
		Insurance	\$118,446.00
		Utility Services	\$37,231.24
		Repairs and Maintenance	\$65,249.49
		Rentals	\$76,483.60
		Other Services and Charges	\$475,365.12
		<b>Total Services and Charges</b>	<b>\$1,133,530.32</b>
		Buildings	\$2,090.00
		<b>Total Capital Outlays</b>	<b>\$2,090.00</b>
	<b>Total Solid Waste Management Fund</b>		<b>\$2,337,225.60</b>
<b>Total Governmental Activities</b>			<b>\$2,668,971.49</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Debt Statement - 2017**

	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Ending Principal Balance as of Dec. 31, 2017</b>	<b>Principal and Interest Due in 2018</b>
Governmental Activities	General Obligation Bonds	Closure of Lanfill	\$2,610,000.00	\$301,520.00
		<b>SubTotal</b>	<b>\$2,610,000.00</b>	<b>\$301,520.00</b>
<b>GRAND TOTAL</b>			<b>\$2,610,000.00</b>	<b>\$301,520.00</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Leases 2017**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2018</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>
Governmental Activities (General)	Ernie Barrow	Ground Lease/Recycle Site	\$6,949.11	05/13/2010	06/30/2017
<b>Total Governmental Activities (General) \$6,949.11</b>					
					<b>GRAND TOTAL \$6,949.11</b>



**Monroe County Solid Waste Management District, Monroe County, Indiana  
Capital Assets 2017**

<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	\$180,000.00	\$94,000.00	\$0.00	\$514,000.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$225,000.00</b>	<b>\$15,000.00</b>	<b>\$180,000.00</b>	<b>\$94,000.00</b>	<b>\$0.00</b>	<b>\$514,000.00</b>

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Accounts Payable/Receivable Statement - 2017**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$2,512,983.49	\$2,337,225.60

**Monroe County Solid Waste Management District, Monroe County, Indiana  
Financial Assistance to Non Governmental Entities - 2017**

<b>Name</b>	<b>Federal Tax ID</b>	<b>Street Address</b>	<b>City/State</b>	<b>County</b>	<b>Operating Officer Name</b>	<b>Phone</b>	<b>Description</b>	<b>Amount Type</b>
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**Monroe County Solid Waste Management District, Monroe County, Indiana  
Pensions - 2017**

<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	