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**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF

LAKE MICHIGAN DISTRICTS HOUSEHOLD  
HAZARDOUS WASTE INTERLOCAL  
LAPORTE COUNTY, INDIANA

January 1, 2007 to December 31, 2009



**FILED**  
10/28/2010



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Coordinator	Thomas Buford	01-01-07 to 12-31-10
Controller	Carol Trost	01-01-07 to 12-31-10
Chairman of the Board	Jerome Prince	01-01-07 to 12-31-07
	Kathy Chroback	01-01-08 to 12-31-08
	(Vacant)	01-01-09 to 12-31-09
	Gerry Scheub	01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LAKE MICHIGAN DISTRICTS HOUSEHOLD  
HAZARDOUS WASTE INTERLOCAL, LAPORTE COUNTY, INDIANA

We have examined the financial information presented herein of the Lake Michigan Districts Household Hazardous Waste Interlocal (Interlocal), for the period of January 1, 2007 to December 31, 2009. The Interlocal's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Interlocal for the years ended December 31, 2007, 2008, and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

July 20, 2010

LAKE MICHIGAN DISTRICTS HOUSEHOLD HAZARDOUS WASTE INTERLOCAL  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
GOVERNMENTAL FUND TYPE  
As Of And For The Years Ended December 31, 2007, 2008, And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Fund: General	<u>\$ 33,792</u>	<u>\$ 584,889</u>	<u>\$ 606,858</u>	<u>\$ 11,823</u>
	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Fund: General	<u>\$ 11,823</u>	<u>\$ 690,036</u>	<u>\$ 686,849</u>	<u>\$ 15,010</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Fund: General	<u>\$ 15,010</u>	<u>\$ 659,616</u>	<u>\$ 665,198</u>	<u>\$ 9,428</u>

The accompanying notes are an integral part of the financial information.

LAKE MICHIGAN DISTRICTS HOUSEHOLD HAZARDOUS WASTE INTERLOCAL  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Interlocal was established under the laws of the State of Indiana. The Interlocal provides the following services: recycling and general administrative services.

Note 2. Fund Accounting

The Interlocal uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is prepared and approved at the local level.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the District to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

LAKE MICHIGAN DISTRICTS HOUSEHOLD HAZARDOUS WASTE INTERLOCAL  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Buildings	\$ 88,760
Machinery and equipment	<u>66,858</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 155,618</u>

LAKE MICHIGAN DISTRICTS HOUSEHOLD HAZARDOUS WASTE INTERLOCAL  
EXAMINATION RESULT AND COMMENT

BOARD AND BOARD MEETINGS

Lake, Porter, and LaPorte County Solid Waste Management Districts entered into a 24 month Household Waste Interlocal Agreement on March 10, 2008. The agreement stated that the Board shall be comprised of the Board President of each Waste Management District and that the Board should meet quarterly. During 2009, no Board meeting was attended by a quorum and an interlocal Board Chairman was not elected.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

LAKE MICHIGAN DISTRICTS HOUSEHOLD HAZARDOUS WASTE INTERLOCAL  
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2010, with Carol Trost, Controller, and Thomas Buford, Coordinator.