



## **NOTICE & AGENDA**

### **LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT BOARD**

**Thursday, November 21, 2024, at 6:00 pm**

Lake County Solid Waste Management District Office

8695 Broadway, Merrillville, Indiana

(Enter through the white door at the east end of the building, meeting is on the main floor.)

#### **PRELIMINARY:**

Pledge of Allegiance

Moment of Silence

Roll Call

#### **CONSENT AGENDA:**

1. Approval of September 19, 2024, Board Meeting Minutes
2. Approval of Vouchers – Vouchers dated 9/14/2024-11/8/24

**PUBLIC COMMENT:** We kindly ask that all comments be limited to 1 and ½ minutes per individual. Please keep your comments civil and constructive and related to agenda items.

#### **OLD BUSINESS:**

3. Board and Committee Reports:
  - a. Chairman
  - b. Executive Director
  - c. Citizens Advisory Committee
  - d. Grants & Finance Committee
  - e. Legal/Legislative
4. Resolution 2024-9: Awarding Contract for Leaf Drop Off Program
5. Resolution 2024-10: Awarding Contract for Leaf Vac Collection Program

#### **NEW BUSINESS:**

6. Modification of Agreement between the District and PBS Enterprises, LLC
7. Resolution 2024-11: Amended Internal Controls Policy
8. Resolution 2024-12: Transfer of HHW Shed
9. Resolution 2024-13: Transfer of Funds for 2024

#### **ANNOUNCEMENTS:**

10. The next Citizens Advisory Committee (CAC) meeting is scheduled for Thursday, January 9, 2025, at 6:00 p.m. at the District office.
11. The next Solid Waste Board meeting is scheduled for Thursday, January 16, 2025, at 6:00 pm. at the District office.

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Richard Long, Chairman, Lake County Solid Waste Management District

# Consent Agenda



BOARD MEETING MINUTES  
September 19, 2024

**PRELIMINARY:**

Pledge of Allegiance

Moment of Silence

**Roll Call:**

Board Member	Present	Absent
Cedar Lake: Councilmember Nick Recupito		X
Crown Point: Appointee Councilmember Robert Clemons	X	
Dyer: Councilmember Jenna Qgrizovich		X
East Chicago: Appointee- Monica Gonzalez	X	
East Chicago: Representative VACANT		X
Garv: Appointee Councilmember Lori Latham	X	
Garv: Representative Michael Suggs		X
Griffith: Councilmember Rick Ryfa	X	
Griffith: Councilmember Jim Marker	X	
Hammond: Appointee-Councilmember Dan Spitale	X	
Hammond: Councilmember Bill Emerson	X	
Highland: Councilmember Tom Black	X	
Hobart: Appointee-Councilmember Mark Kopil		X
Lake County: Commissioner Jerry Tippy		X
Lake County: Councilmember Pete Lindemulder		X
Lake County: Councilmember Christine Cid		X
Lake Station: Appointee-Councilmember Rick Long	X	
Lowell: Councilmember Jon Yelkich	X	
Merrillville: Councilmember Rhonda Neal	X	
Munster: Councilmember Dave Nellans	X	
Munster: Councilmember Chuck Gardiner		X
New Chicago: Councilmember Brenda Swallow	X	
St. John: Councilmember VACANT		X
Schererville: Councilmember Robin Arvanitis		X
Schneider: Councilmember Kevin Gray	X	
Whiting: Appointee-Councilmember Tom Michniewicz	X	
Winfield: Councilmember Tim Clayton	X	

A quorum was established with 16 members.

**PRELIMINARY:**

Pledge of Allegiance

Moment of silence

**CONSENT AGENDA:**

1. Approval of July 18, 2024, Board Meeting Minutes  
**MOTION** to approve July 18, 2024, Board Meeting Minutes by Councilmember Nellans, second by Councilmember Nellans.  
**Motion passes** by unanimous voice vote.
2. Approval of Vouchers – Vouchers dated July 17, 2024 – September 13, 2024  
**MOTION** to approve vouchers by Councilmember Nellans, second by Councilmember Spitale.  
**Motion passes** by unanimous voice vote

**PUBLIC COMMENT:** No public comments

**OLD BUSINESS:**

3. Presentation by Jim Metros and Doug Rosenbaum – Discussed the process of recycling through Republic Service.
4. Board and Committee Reports:

Chairman – Chairman Long does not have a report but does thank everyone for coming out so we have a quorum to conduct business. It is critical to have a quorum to conduct business. It is necessary to have a quorum so everyone can sign off on the vouchers so the Executive Director/Controller can pay bills. Did get a phone call from Vice Chairperson Cid that she was not feeling good and was hoping there was enough for a quorum.

Executive Director – Please see attached report.

**MOTION** to approve September 19, 2024, Executive Director's report by Councilmember Michniewicz, second by Councilmember Nellans.

**Motion passes** by unanimous voice vote.

Grant and Finance Committee – Councilman Ryfa informed there was nothing to report.

Citizens Advisory Committee – Clair Hoeksema reported the CAC held a meeting on September 12, 2024. Had a good discussion with several of the new members.

Legislative and Legal Report - Attorney Touchette discussed the invitation for quotes for the leave drop off and Collection program. Attorney Touchette and Executive Director/Controller Hagerman reviewed the quotes and They believe they are ready for the Board to be approved tonight. Also, Executive Director/Controller Hagerman will be "soliciting" quotes. There will be a pre-bid meeting along with an award date. The quotes will then be brought back to the Board at the November meeting. Attorney Touchette brought up the roofing issue with Korellis. Informed the Board regarding fixing some leaks and it got to the point that it was constant. The District contacted American Structured Point Engineering; they reviewed the issues. It was finally agreed that Korellis would complete all repairs and extend the warranty for a total of 5 years.

**5. Awarding Contract for the Grinding of Compost Materials**

**MOTION** to approve contract for Davey Tree for Grinding of compost materials. By Councilmember Swallow second by Councilmember Emerson.

**Motion passes** by unanimous voice vote.

**NEW BUSINESS:**

**6. Invitation for Quotes: Leaf Drop Off Program**

**Motion to approve the release of invitation of quotes for the Leaf Drop Off Program.** By Councilmember Gonzalez and second by Councilmember Latham.

**Motion passes** by unanimous voice vote.

**7. Invitation for Quotes: Leaf Collection Program**

**Motion to approve the release of invitation of quotes for the Leaf Collection Program.** By Councilmember Gonzalez and second by Councilmember Neil.

**Motion passes** by unanimous voice vote.

**ANNOUNCEMENTS:**

8. The next Citizens Advisory Committee (CAC) meeting is scheduled for Thursday, November 7, 2024, at 6:00 p.m. at the District office.
9. The next Solid Waste Board meeting is scheduled for Thursday, November 21, 2024, at 6:00 pm. at the District office.

**ADJOURNMENT:**

**Motion** to adjourn the meeting made by Councilmember Clemons and seconded by Councilmember Michniewicz.

**Motion passes** by unanimous by voice vote.

Respectfully submitted by Dora Mantis, Office Administrator.





## **Education**

I reached out to MixDesign who is the company that developed the education space in hopes to start phase 2 of the project which we would like to be the entrance to the program area. Their quote was extremely high and open ended. So, in the coming months, we will be brainstorming ideas and other avenues to pursue to update the entrance.

Our Costume Swap Shop is set to open for the season on October 5. Our educators have almost finished setting up if you would like to take a look after the meeting. Please pass along information to anyone who may be interested.

For the first time since 2020, we were able to start the school year with our scheduled programs.

Laura Javorka will give a short presentation regarding programs including number of programs taught, number of communities serviced, number of students/residents taught, and reuse room poundage.

## **Compost Facility**

Grinding of compost material is scheduled to begin on Monday. The signed agreement is included in the board packet. We anticipate that grinding will only take one week.

Leaf drop off and leaf collection will start at the end of October. Exact dates for the leaf collection haven't been determined yet. We are meeting with PBS in a few weeks to decide. More information will be sent to you in the October Board Member newsletter.

## **Administrative Report -**

Budget-there was a miscalculation in one section of the budget. It did not change the overall bottom line, but I had to add \$360 to professional services line item to get everything to add up correctly.

New Staff-Von Bilka has joined our staff as the Public Information Coordinator.

# ACCOUNTS PAYABLE VOUCHER REGISTER SUMMARY

## Lake County Solid Waste Management District

GOVERNMENTAL UNIT

AGENCY

### APV Register Batch - 11/21/2024 Board Meeting

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Installed by the Lake County Solid Waste Management District-2023

General Form No. 364 (1997) APVREGISTER\_SUM.FRX

NOTES:(1) Use both sides of the form if needed. Signatures of governing board should appear only on the final page of each meeting in which accounts payable vouchers are allowed.  
(2) The Memorandum is for entering action on accounts payable vouchers if disallowed in whole or in part, if continue to a later meeting of governing board, or for other pertinent information.

Check Date	Vendor	Name of Claimant	Office Department	Amount of Voucher	Amount Allowed	Warrant	Check/Memorandum (See Note (2) Above)
09/18/2024	143	Lake County Solid Waste	Payroll - Net Wages	1241.52	1241.52	8020	payroll correction for 7/5/2024 payroll
09/18/2024	1	Payroll Fund	GEN - PERF	53.13	53.13	12429	incorrect amount of employers share
09/18/2024	144	Best Equipment	GEN - Compost & Leaf	5969.90	5969.90	12430	supplies for leaf vac maintenance
09/18/2024	57	A. E Boyce	GEN - Other Services	99.00	99.00	12431	Boyce-training
09/18/2024	111	Fox Fire Safety	GEN - HHW	293.00	293.00	12432	inspection-HHW shed
09/18/2024	117	Fulget Cleaning Company LLC	GEN - Professional Services	1010.00	1010.00	12433	cleaning-district offices
09/18/2024	30	Green Wave Electronics	GEN - Special Waste	2544.50	2544.50	12434	electronic recycling
09/18/2024	139	Minuteman Press	GEN - Other Services	328.85	328.85	12435	roll up banner of District services
09/18/2024	18	NIPSCO	GEN - Utilities	1218.79	1218.79	12436	utilities-district office
09/18/2024	29	Principal Life	GEN - Insurance	1341.35	1341.35	12437	life insurance premiums
09/18/2024	20	Service Sanitation	GEN - Compost & Leaf	50.00	50.00	12438	service-compost site bathroom
09/25/2024	1	Payroll Fund	GEN - Executive Director	21231.81	21231.81	12439	EXECUTIVE DIRECTOR
09/25/2024	57	A. E Boyce	GEN - Professional Services	2150.00	2150.00	12440	software renewal-direct deposit advices
09/25/2024	53	Creekside Outdoor Living	GEN - Professional Services	566.51	566.51	12441	September 2024 property maintenance
09/25/2024	30	Green Wave Electronics	GEN - Special Waste	1857.00	1857.00	12442	electronic recycling
09/25/2024	32	Memillville Conservancy District	GEN - Utilities	186.60	186.60	12443	waste water charges
09/25/2024	20	Service Sanitation	GEN - Compost & Leaf	104.13	104.13	12444	service-compost site bathroom
09/25/2024	3	Staff Source	GEN - Professional Services	135.00	135.00	12445	laborer-compost site programs
09/25/2024	30	Green Wave Electronics	GEN - Special Waste	3300.40	3300.40	12446	electronic recycling
09/25/2024	38	Wright Insurance Agency	GEN - Property Casualty	1050.00	1050.00	12447	Controller's Bond
09/25/2024	123	INPRS	Payroll - INPRS	2543.30	2543.30	EFT1097	employee retirement
09/25/2024	124	IRS	Payroll - FICA/MED/FED	3691.54	3691.54	EFT1098	fica, med, fed payroll taxes
09/25/2024	119	AFLAC	Payroll - AFLAC	365.52	365.52	EFT1099	supplemental insurance
09/27/2024	116	Net Wages	Payroll - Net Wages	14033.32	14033.32	EFT1096	Net DD Entry
10/02/2024	12	americaneagle.com	GEN - Professional Services	2305.00	2305.00	12448	remove search from website
10/02/2024	144	Best Equipment	GEN - Compost & Leaf	282.32	282.32	12449	parts-leaf vac maintenance
10/02/2024	11	Chase Credit Card	GEN - Other Services	1063.63	1063.63	12450	Chase credit card
10/02/2024	117	Fulget Cleaning Company LLC	GEN - Professional Services	1370.00	1370.00	12451	cleaning-district office
10/02/2024	68	Gough, Inc	GEN - Building Maintenance	1993.00	1993.00	12452	replacement sink/vanity
10/02/2024	33	Hinckley Springs	GEN - Other Services	47.47	47.47	12453	water-district office
10/02/2024	10	Homewood Disposal	GEN - Utilities	121.00	121.00	12454	garbage service-district office
10/02/2024	7	Indiana American Water	GEN - Utilities	181.91	181.91	12455	water usage-district office
10/02/2024	9	Menard's Credit Card	GEN - Other Services	47.28	47.28	12456	Menard's credit card
10/02/2024	47	Pitney Bowes	GEN - Professional Services	102.07	102.07	12457	ink cartridge-postage meter
10/02/2024	106	Secure Shred	GEN - Miscellaneous	750.00	750.00	12458	shred event-Hammond HHW
10/02/2024	74	Tradebe	GEN - HHW	30145.45	30145.45	12459	Highland HHW
10/02/2024	15	Anthem Blue Cross Blue Shield	GEN - Insurance	11917.92	11917.92	12460	health insurance premiums
10/07/2024	1	Payroll Fund	GEN - Executive Director	21208.87	21208.87	12461	EXECUTIVE DIRECTOR
10/07/2024	27	Liberty Tire	GEN - Special Waste	3738.00	3738.00	12462	tire recycling
10/07/2024	3	Staff Source	GEN - Professional Services	157.50	157.50	12463	laborer-compost site programs

# ACCOUNTS PAYABLE VOUCHER REGISTER SUMMARY

## Lake County Solid Waste Management Distric

GOVERNMENTAL UNIT

AGENCY

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General Form No. 364 (1997) APVREGISTER\_SUM.FRX

Check Date	Vendor	Name of Claimant	Office Department	Amount of Voucher	Amount Allowed	Warrant	Check/Memorandum (See Note (2) Above)
10/07/2024	145	T & M Tire Services	GEN - Compost & Leaf	1438.00	1438.00	12464	tires-leaf vacs
10/07/2024	22	Trust Tech	GEN - Professional Services	705.00	705.00	12465	monthly server monitoring
10/07/2024	26	Waste Management	GEN - Utilities	77.09	77.09	12466	garbage service-compost site
10/07/2024	66	Working Well	GEN - Professional Services	544.00	544.00	12467	healthaccess program
10/07/2024	123	INPRS	Payroll - INPRS	2543.30	2543.30	EFT1123	employee retirement
10/07/2024	124	IRS	Payroll - FICA/MED/FED	3609.16	3609.16	EFT1124	fica, med, fed
10/07/2024	122	Indiana Department of Revenue	Payroll - STATE/LOCAL TAX	1505.37	1505.37	EFT1125	state and local taxes-September
10/11/2024	116	Net Wages	Payroll - Net Wages	13806.39	13806.39	EFT1122	Net DD Entry
10/18/2024	25	Barnes & Thornburg	GEN - Professional Services	5000.00	5000.00	12468	special lobby counsel-September 2024
10/18/2024	8	Comcast	GEN - Utilities	463.54	463.54	12469	phones and internet-district office
10/18/2024	41	McCann Industries	GEN - Compost & Leaf	1016.00	1016.00	12470	box truck repair-lift gate
10/18/2024	139	Minuteman Press	GEN - Other Services	182.45	182.45	12471	leaf collection postcards
10/18/2024	18	NIPSCO	GEN - Utilities	1162.83	1162.83	12472	utilities-district office and compost site
10/18/2024	14	Phil and Son, Inc.	GEN - Professional Services	109.40	109.40	12473	monthly security monitoring
10/18/2024	16	Pulse Technology	GEN - Other Supplies	340.99	340.99	12474	copies-downstairs-6/5/24-9/4/24
10/18/2024	72	Interstate Billing Service, Inc	GEN - Compost & Leaf	1045.65	1045.65	12475	box truck-oil change and repairs to rollers
10/18/2024	138	Scrubs Outlet-#40	GEN - Other Services	31.00	31.00	12476	district event shirts-heat press logo
10/18/2024	20	Service Sanitation	GEN - Compost & Leaf	50.00	50.00	12477	service-compost site bathroom
10/18/2024	3	Staff Source	GEN - Professional Services	540.00	540.00	12478	laborer-compost site programs
10/22/2024	1	Payroll Fund	GEN - Executive Director	21231.81	21231.81	12479	EXECUTIVE DIRECTOR
10/22/2024	1	Payroll Fund	GEN - Unemployment	89.45	89.45	12480	transfer to payroll for DWD payment
10/22/2024	116	Net Wages	Payroll - Net Wages	14033.32	14033.32	EFT1144	Net DD Entry
10/22/2024	123	INPRS	Payroll - INPRS	2543.30	2543.30	EFT1145	employee retirement
10/22/2024	124	IRS	Payroll - FICA/MED/FED	3691.54	3691.54	EFT1146	payroll taxes
10/22/2024	61	Unemployment Dept. of	Payroll - DEPT OF	89.45	89.45	EFT1147	Dept. of Workforce Development 3rd
10/25/2024	29	Principal Life	GEN - Insurance	1002.37	1002.37	12481	life insurance premiums
10/25/2024	119	AFLAC	Payroll - AFLAC	365.52	365.52	EFT1149	supplemental insurance
10/30/2024	1	Payroll Fund	GEN - PERF	91.74	91.74	12482	paying back payroll fund that was returned
10/30/2024	12	americaneagle.com	GEN - Professional Services	905.00	905.00	12483	monthly website hosting
10/30/2024	11	Chase Credit Card	GEN - Other Services	1606.14	1606.14	12484	chase credit card
10/30/2024	53	Creekside Outdoor Living	GEN - Professional Services	566.51	566.51	12485	lawn maintenance-October
10/30/2024	33	Hinckley Springs	GEN - Other Services	35.47	35.47	12486	water-district office
10/30/2024	10	Homewood Disposal	GEN - Utilities	121.00	121.00	12487	garbage service-district office
10/30/2024	7	Indiana American Water	GEN - Utilities	181.91	181.91	12488	water usage-district building
10/30/2024	9	Menard's Credit Card	GEN - Other Services	52.89	52.89	12489	Menard's credit card
10/30/2024	146	Pomp's Tire Service	GEN - Compost & Leaf	66.50	66.50	12490	tire repair-box truck
10/30/2024	20	Service Sanitation	GEN - Compost & Leaf	103.46	103.46	12491	service-compost site bathroom
10/30/2024	143	Lake County Solid Waste	GEN - PERF	-19.38	-19.38	O1151	fix to 7/5/24 payroll PERF transfer incorrect
11/06/2024	1	Payroll Fund	GEN - Executive Director	19153.91	19153.91	12492	EXECUTIVE DIRECTOR
11/06/2024	107	AISWMD	GEN - Dues and	550.00	550.00	12493	AISWMD annual membership



# ACCOUNTS PAYABLE VOUCHER REGISTER SUMMARY

Lake County Solid Waste Management District

GOVERNMENTAL UNIT

AGENCY

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General Form No. 364 (1997) APVREGISTER\_SUM.FRX

Check Date	Vendor	Name of Claimant	Office Department	Amount of Voucher	Amount Allowed	Warrant	Check/Memorandum (See Note (2) Above)
11/06/2024	15	Anthem Blue Cross Blue Shield	GEN - Insurance	12744.05	12744.05	12494	health insurance premiums
11/06/2024	25	Barnes & Thornburg	GEN - Professional Services	5000.00	5000.00	12495	special lobby counsel
11/06/2024	71	Cedar Lake Storage	GEN - Compost & Leaf	750.00	750.00	12496	leaf vac storage Nov. and Dec. 2024
11/06/2024	117	Fulget Cleaning Company LLC	GEN - Professional Services	1080.00	1080.00	12497	cleaning district office -October 2024
11/06/2024	30	Green Wave Electronics	GEN - Special Waste	1888.50	1888.50	12498	electronic recycling
11/06/2024	75	IN.gov	GEN - Dues and	95.00	95.00	12499	IN.gov Annual Fee
11/06/2024	113	Korellis Roofing	GEN - Other Services	5676.00	5676.00	12500	gutter guard installation
11/06/2024	27	Liberty Tire	GEN - Special Waste	3738.00	3738.00	12501	tire recycling
11/06/2024	114	PBS Enterprises	GEN - Compost & Leaf	40858.57	40858.57	12502	leaf vac maintenance
11/06/2024	22	Trust Tech	GEN - Professional Services	705.00	705.00	12503	monthly server monitoring
11/06/2024	123	INPRS	Payroll - INPRS	2297.53	2297.53	EFT1164	employee retirement
11/06/2024	124	IRS	Payroll - FICAMED/FED	3265.40	3265.40	EFT1165	federal taxes-11/8/24 payroll
11/06/2024	122	Indiana Department of Revenue	Payroll - STATE/LOCAL TAX	1548.15	1548.15	EFT1166	state and county tax-October 2024
11/08/2024	116	Net Wages	Payroll - Net Wages	12393.48	12393.48	EFT1163	Net DD Entry
		Checks: 0 - 12503		333468.35	333468.35		

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6

Nov 8, 2024

Kiera G. Hagerman  
Fiscal Officer

ALLOWANCE OF ACCOUNTS PAYABLE VOUCHERS

Lake County Solid Waste Management Distric

We have examined the Accounts Payable Vouchers listed on the foregoing Register of Accounts Payable Vouchers consisting of 3 pages and except for accounts payables not allowed as shown on the Register such accounts payables are hereby allowed in the total amount of \$ 333468.35.

Dated this \_\_\_\_\_ day of \_\_\_\_\_.

Signatures of Governing Board

**Old Business**



**Resolution 2024 - 9**

**Resolution by the Lake County Solid Waste Management District  
Awarding a Contract for the Leaf Drop Off Program**

Whereas, the Lake County Solid Waste Management District, hereinafter "District", has the powers and duties enumerated in Indiana Code 13-21-1 et. seq.; and

Whereas, the District has issued a Notice and Invitations for Quotes (NIQ) to three (3) providers for providing services involving the continuation of the District's Leaf Drop Off Program; and

Whereas, the District received two responses, one from Republic Services and one from Total Disposal;

Whereas, upon review of the response, and incorporating the NIQ and response thereto, it is respectfully recommended that the District Board finds Total Disposal as the lowest responsible and responsive responder; and

Whereas it is further respectfully recommended that the District Board enter a contract with Total Disposal to provide leaf drop off services for the District's Leaf Drop Off Program, as delineated hereinabove and as further contained in the proposer's response(s) to the District's NIQ.

Now, therefore, be it resolved:

The Board hereby (1) accepts, adopts, and approves the above recommendation and finds Total Disposal as the lowest responsive and responsible proposer to provide leaf drop off services for the District's Leaf Drop Off Program as delineated in the District's NIQ and in said proposer's response thereto, incorporated herein by reference; and (2) that the actions taken to date on behalf of the District with respect to the NIQs and review be, and they are hereby ratified and approved and that the Chairperson of the Board be, and hereby is, authorized for and on behalf of and in the name of the District to execute and deliver a Contract incorporating the terms of the proposal by Total Disposal, and such other documents and instruments and take such other actions as may be required to implement the Contract as deemed necessary or advisable by the Chairperson of the Board.

All of which is resolved and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024, by a vote of \_\_\_\_ in favor and \_\_\_\_ opposed.

Lake County Solid Waste Management District

Attest:

By:

\_\_\_\_\_  
Richard Long  
Chairperson

\_\_\_\_\_  
Kiera Hagerman  
Executive Director/Controller



## **Exhibit A**

Total Disposal was found to be the lowest responsive and responsible proposer to provide the District's Leaf Drop Off Program for Lake County, Indiana as delineated in the District's Invitation for Quotes based upon the following:

1. Total Disposal's responses, experience, and abilities, which fully address the needs of the District and all items requested by the District for the District's Leaf Drop Off Program for Lake County, Indiana as delineated in the District's Invitation for Quotes;
2. Such other discussions and reviews were conducted at the District's November 21, 2024, District Board meeting.

# Service Agreement

Contract # 0000004103



## Customer

Lake County Solid Waste Management District (ID 020303)  
8695 Broadway  
Merrillville, IN 46410  
(P) (219) 853-2420 ext 101  
(F) (219) 853-2424  
Contact: Kiera Hagerman

## Agreement Terms

Effective Start date 1/1/2025  
Term 36 Months

### Contract Notes

Leaf Drop Off - SPRING AND FALL 2025; SPRING AND FALL 2026; SPRING AND FALL 2027  
Fuel Included.  
5% increase in year 2 & 3  
MSW Disposal Rate only if contaminated.

### Scheduled Services

020303 - 0001 - LCSWMD Leaf Drop Off - 1515 W US Highway 30 Schererville 463751562

Qty	Service Code	Service Description	Service Frequency	Monthly Rate	
1.000	30ROBILL	30yd Roll Off BILLABLE	On-Call	\$0.00	
Work Order Charges		Billing Description	No Charge Qty	Rate	RatePeriod
DEL30RO		30yd Roll Off Delivery	0.000	75.00	Per unit
DSPMSW		MSW Disposal per Ton	3.000	67.00	Per unit
FINAL30RO		30yd Roll Off Final	0.000	445.00	Per unit
SWAP30RO		30yd Roll Off Swap/E&R	0.000	445.00	Per unit
Total				\$0.00	

### Additional Terms and Conditions:

- A fuel recovery fee based on the US Department of Energy fuel average is added to all services excluding container rental and tax.
- Debris above the rim of the container or removed from around the container will be billed at the prevailing rate per yard.
- Locking mechanisms are available for an additional monthly fee.
- Service will be suspended on accounts past 30 days. No credits will be applied to the account for the suspended services. In the event of a suspension of service, Customer will be required to remit outstanding balances due by credit card or cash before service will be reinstated

### Scheduled Services

020303 - 0002 - LCSWMD Leaf Drop Off - 1900 W 41st Ave Gary 464082372

Qty	Service Code	Service Description	Service Frequency	Monthly Rate	
1.000	30ROBILL	30yd Roll Off BILLABLE	On-Call	\$0.00	
Work Order Charges		Billing Description	No Charge Qty	Rate	RatePeriod
DEL30RO		30yd Roll Off Delivery	0.000	75.00	Per unit
DSPMSW		MSW Disposal per Ton	3.000	67.00	Per unit
FINAL30RO		30yd Roll Off Final	0.000	445.00	Per unit
SWAP30RO		30yd Roll Off Swap/E&R	0.000	445.00	Per unit





# PROPOSAL

10/29/2024

KIERA HAGERMAN  
LCSWMD FALL 2024 LEAVES LOWELL  
W 181st Ave AT Wicker Blvd  
Lowell, IN46356  
Quote: A911652918

## LC SOLID WASTE MGMT DISTRICT:

Below is our proposal of recommended services, customized for your business needs identified during our discussions. If you ever need additional services, or just need an extra pickup, please give us a call at 219-926-1046. It's that easy.

### Service Details

#### LARGE CONTAINERS

Equipment Qty/Type/Size:	1 - Open Top - 30.00Yd(s)	Haul Rate:	\$475.00 per haul
Frequency:	On-Call		4.0
Material Type:	Compost / Yard Waste		\$0.00
Hauls/ month:	1.0		

#### Estimated Monthly Amount \*

Large Container Haul Charge	\$475.00
<b>Total Estimated Amount</b>	<b>\$475.00</b>

#### One Time Charges

Delivery Charge Subtotal	\$176.00
Valued Customer Discount - Delivery	- \$51.00
<b>Total One-Time Amount</b>	<b>\$125.00</b>

Susan Milby  
Republic Services

[smilby@republicservices.com](mailto:smilby@republicservices.com)  
[www.republicservices.com](http://www.republicservices.com)

\* The Total Estimated Amount is merely an estimate of your typical monthly invoice amount without one-time start-up charges (e.g., delivery). It does not include any applicable taxes or local fees, which would be additional charges on your invoice.

\*\*FRF, RPC, ERF and ADMIN: The Fuel Recovery Fee (FRF) and the Recycling Processing Charge (RPC) are variable charges that change monthly. For more information on the FRF, RPC, Environmental Recovery Fee (ERF) and Administrative Fee, please visit [www.republicservices.com/customer-support/fee-disclosures](http://www.republicservices.com/customer-support/fee-disclosures). The proposed rates above are valid for 30 days. This proposal is not a contract or agreement or an offer to enter into a contract or agreement. The purpose of this proposal is to set forth the proposed framework of service offerings and rates and fees for those offerings. Any transaction based upon this proposal is subject to and conditioned upon the execution by both parties of Republic Services' Customer Service Agreement.



**Resolution 2024-10**

**Resolution by the Lake County Solid Waste Management District  
Awarding a Contract for the District's Leaf Collection Program**

Whereas, the Lake County Solid Waste Management District, hereinafter "District", has the powers and duties enumerated in Indiana Code 13-21-1 et. seq.; and

Whereas, the District issued an Invitation for Quotes (IFQ) for the District's Leaf Collection Program, hereinafter "Program", in Lake County, Indiana; and

Whereas, the District received one response(s) therefor; and

Whereas, upon review of the response(s), and incorporating the IFQ and response(s) thereto, the District Board on January 20, 2022, found PBS Enterprises, LLC to be as the lowest responsible and responsive proposer, and

Whereas, the District Board on November 21, 2024 further found and directed that the District enter into a contract with PBS Enterprises, LLC to provide for the District's Leaf Collection Program as delineated hereinabove and as further contained in the proposer's response to the District's Invitation for Quotes.

Now, therefore, be it resolved:

The Board hereby finds and directs that the Chairperson of the Board be, and hereby is, authorized for and on behalf of and in the name of the District to execute a Contract incorporating the terms of the responses by PBS Enterprises and such other documents and instruments and take such other actions as may be required to implement the Contract as deemed necessary or advisable by the Chairperson of the Board.

All of which is resolved and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024, by a vote of \_\_\_\_ in favor and \_\_\_\_ opposed.

Lake County Solid Waste Management District

Attest:

By:

\_\_\_\_\_  
Richard Long  
Chairperson

\_\_\_\_\_  
Kiera Hagerman  
Executive Director/Controller



### **Exhibit A**

PBS Enterprises, LLC was found to be the lowest responsive and responsible proposer to provide the District's Leaf Collection Program for Lake County, Indiana as delineated in the District's Invitation for Quotes based upon the following:

1. PBS Enterprises, LLC's responses, experience, and abilities, which fully address the needs of the District and all items requested by the District for the District's Leaf Collection Program for Lake County, Indiana as delineated in the District's Invitation for Quotes;
2. Such other discussion and review as were conducted at the District's November 21, 2024 District Board meeting.

**NOTICE AND INVITATION FOR QUOTES  
LEAF VAC PROGRAM 2025  
THE LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT (DISTRICT)**

**PRICING**

**F. Cost/week for operation of 1 leaf vac: \$7,502.94**

**G. Cost/day for operation of 1 leaf vac: \$1,500.56**

**H. Cost/hour for operation of 1 leaf vac: \$187.57**

**I. TOTAL COST FOR THE 6 WEEKS: \$180,070.56**

- a. \$180,070.56 ~ 6 wks = \$30,011.76 per week for 6 wks
- b. \$30,011.76 ~ 4 leaf vacs = \$7,502.94 per wk for operation of 1 leaf vac
- c. \$7,502.94 ~ 40 hrs = \$187.57 per hr for operation of 1 leaf vac
- d. \$187.57 x 8 hrs = \$1,500.56 per day for operation of 1 leaf vac

**J. Rate per day if the District adds an additional/extra day to the collection schedule: \$1,500.56 per vac**

Please provide any details or caveats the District will need to consider if selecting to add an extra day and/or collection area:

Each "District Added Day" will be an additional charge of \$1,500.56 per day/per vac. used. \*\*\*NEED MORE EXPLANATION

- Increase of the amount of households using the service in designated areas or adjoining areas
- Volume of leaves that have fallen
- Trees that are maturing in previously designated areas
- Increase population in Lake county
- Increase demand for the service in areas not previously service due to neighborhood expansion nearby

**K. Additional information for the District to consider: For the last 8 years, PBS Enterprises LLC has been operating as the District's Leaf Vac program contractor where we have integrated the following:**

- Completely service all designated areas
- Provided more detail spreadsheet of all areas serviced.

# New Business

**MODIFICATION OF AGREEMENT BETWEEN THE  
LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT  
AND  
PBS ENTERPRISES, LLC**

1. The Lake County Solid Waste Management District (*hereinafter*, District) and PBS Enterprises, LLC (*hereinafter*, Contractor) are parties to a 1-20-2022 "AGREEMENT BETWEEN THE LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT AND PBS ENTERPRISES, LLC" (*hereinafter*, Agreement), which was signed by the duly authorized representatives of the parties on 7-21-2022.

2. The Agreement states:

A. The terms under which Contractor will provide the services necessary to operate the District's Leaf Collection program; and

B. The terms of Contractor's compensation.

3. The Agreement provides:

**"SECTION XXIV – CONSTRUCTION**

***"This AGREEMENT represents the entire understanding between the parties, and modifications of this AGREEMENT shall not be effective unless reduced to writing and signed by both parties..."***

*See, Agreement at p. 8.*

4. The parties desire to modify their Agreement in the following respects:

A. The length of the Leaf Collection program services is changing from five (5) weeks to six (6) weeks: 10-28-2024 through 12-6-2024;

B. Leaf collection service will be provided every other week instead of weekly to the Defined Service Areas described in the attached **EXHIBIT A**; and

C. Contractor's compensation will be increased to account for the additional services Contractor will be providing pursuant to the modifications adopted herein.



IN WITNESS WHEREOF, the duly authorized representatives of the parties have executed this "Modification of Agreement Between the Lake County Solid Waste Management District and PBS Enterprises, LLC" on the date specified below.

**LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT**

By: Richard Long  
Richard Long, Chairman  
Lake County Solid Waste Management District

Date: 10/16/24

ATTEST:

Kiera G. Hagerman  
Kiera Hagerman, Executive Director/Controller  
Lake County Solid Waste Management District

Date: 10.3.24

**CONTRACTOR: PBS ENTERPRISES, LLC**

By: Barbara Iddings  
(Sign Name)

Date: 10-3-24

Barbara Iddings - owner/manager  
(Print Name and Title)

***ZONE (1-A): weeks 10/28 - 11/11 - 11/25***

***Monday - Area 1 (St John Township - Schererville Heights)***

Schererville town limits - North

W 93rd Ave - South

Cline Ave - West

Burr Street - East

***Tuesday - Area 2 (West Calumet Township - West of Whitcomb)***

Ridge Road - North

W 53rd Ave - South

Colfax St - West

Whitcomb St - East

***Wednesday - Area 3 (West St. John Township - St. John & Dyer)***

W 77th Ave - North

W 93rd Ave - South

State Line - West

Route US41 - East

**Collection areas include the following subdivisions\*\* and Main Roads adjacent to**

Longwood off of W 81st/Calumet

W 91st Ave/Robinson/Moraine st/State Line

Trail's Bends Estates off of W 93rd/Beall

Whispering Woods off of W 85th/Torrence

Baker's Rolling Heights off of W 85th/Towle

Olde Hickory Estates off of Henry st/W 86th

W 77th/Ruth/Jay/Joyce st

Ahlborn Scenic off of Route 41 & W 80th ct

Arrowhead Heights off of W 119th Ave/Hawthorne St

Hanover Oaks Off of W 117th Ave/Hawthorne St

Palmira off of W 117th Ave/Belmont Pl

Armbruster Woodland Acres off of W 113th Ave/Parrish Ave

***Thursday - Area 4 (West Center Township)***

W 113th - North

W 120th - South

Cline Ave - West

Whitcomb St - East

**Collection areas include the following subdivisions\*\* and Main Roads adjacent to**

Pine Ridge Lakes off of W 117th/Edison

Woodland Ponds off of W 118th/Lee st

Beaver dam off of W 117th/Stevensons

Burr st/W 115th - Bridge road

Westwood Estates off of W 113th Ave/West Valley

Oak Hill Estates off of W 113th Ave/West Valley

Oakwood Hills off of W 113th/Durbin Pl

Wognum Estates off of 231/Whitcomb St

**ZONE (2-B): weeks 11/4 - 11/18 - 12/2**

**Monday - Area 5 (Cedar Creek Township - Lake Dalecarlia)**

153rd Ave - North

W. Main Street - South

Colfax Street - West

Clark Street - East

Collection areas include the following subdivisions\*\* and Main Roads adjacent to

Lake Dalecarlia off of W153rd/Colfax

Westdale Estates off of W159th/Stevenson

**Tuesday - Area 6 (Middle - Center twp)**

West 101st Ave - North

West 125th Ave- South

Fathke Road/Burr Street/Bell Street - West

Hendricks - East

Collection areas include the following subdivisions\*\* and Main Roads adjacent to

Sleepy Hollow off of Burr St/W122nd

Buck Hill Estates off of W121st Ave/Clark St

Hermits Lake off of W121st Ave/White Oak

Woody Creek off of W121st Ave/Mount St

Green Acres Estates off of 231/Bell Street

West Long off of 231/Hendricks

Green Hill Ranches off of 231/Porter

Oak Heights off of Lane st/Baker st

Willowdale Manor off of W Summit st/W105th

**Wednesday - Area 7 (East Center twp)**

West 124th Pl- North

West 133rd Ave- South

Jennings - West

Van Buren Pl - East

Collection areas include the following subdivisions\*\* and Main Roads adjacent to

Holiday Creek off of 55-Indiana/W124th

Wingate off of 55-Indiana/W129th

Schulien's Wild Wood's off of 55-Indiana/Greenview

Oakwood Acres off of W133st/Jennings

Taney off of Chase/Marshall/W130th

**Thursday - Area 8 (East Calumet Township - East of Whitcomb & Hobart twp)**

**(East Calumet Township)**

Ridge Road - North

53rd Ave - South

Whitcomb - West

Harrison St/Grant St - East

**(Hobart Township)**

East 31st Ave - North

East 34<sup>th</sup> Pl - South

North Lake Park Ave. - West

Laporte St - East



**RESOLUTION NO. 2024 - 11**

**Resolution of the Lake County Solid Waste Management District  
Amending Internal Controls Policy**

WHEREAS, the Lake County Solid Waste Management District (*hereinafter*, District) is organized and operates under Ind. Code § 13-21-3.

WHEREAS, according to I.C. 5-11-10.5-1, I.C. § 36-1-2-13, and I.C. § 32-1-2-18 the District is an Indiana “political subdivision.”

WHEREAS, according to I.C. § 5-11-1-27, I.C. § 13-21-3-4, and I.C. § 13-21-3-5 the District’s Board of Directors is responsible for the oversight of the District’s compliance with the internal control standards and procedures required by Indiana’s State Board of Accounts.

WHEREFORE, the District’s Board of Directors hereby adopts and approves the following amended Capital Assets Policy for the District to comply with the internal control standards and procedures required by Indiana’s State Board of Accounts. (see attached)

This amended Internal Controls Policy shall be effective immediately upon the District Board’s approval.

All of which is resolved this \_\_\_\_\_ day of \_\_\_\_\_, 2024 by a vote of \_\_\_\_\_ in favor and \_\_\_\_\_ against.

\_\_\_\_\_  
Richard Long  
Chairman  
Lake County Solid Waste Management District

Attest:

\_\_\_\_\_  
Kiera J. Hagerman  
Executive Director/Controller  
Lake County Solid Waste Management District

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PART I – TO BE COMPLETED BY UNIT OFFICIAL

Questionnaire completed by:

Name	Title	Date
Cliff Duggan	Director of Business Operations	
Jeanette Romano	Executive Director	Until 7/12/2024
Kiera Hagerman	Executive Director/Controller	7/12/2024-present

CONTROL ENVIRONMENT

1. Communication and enforcement of integrity and ethical values:

- a. What action is taken to address departures from approved policies or unacceptable conduct that might create errors on the accounting records?

The District Board reviews and acts on claims and records at its public meetings throughout the year. The District Chair and Vice Chair are also regularly engaged in discussions with the Executive Director/Controller on the daily operation of the District, including financial activity. Should questions arise, the District Board and its officers will question the Executive Director/Controller and will take action at District Board meetings as it deems appropriate. This includes but is not limited to executive sessions as applicable and action at public District Board meetings. Remedial action will be on a case by case basis and may include but is not limited to disciplinary action up to termination of employment or termination of contract as applicable, as well as modification of policies as warranted.

The District Board has taken action at public District Board meetings and passed approved policies and acceptable conduct standards as described in District Resolutions and documents, including but not limited to: Resolution 2016-21 Resolution on Materiality and Process for Reporting Material Items; Resolution 2016-20 Lake County Solid Waste Management District Compliance with the Uniform Internal Control Standards for Indiana Political Subdivision; Amended By-Laws of the Lake County Solid Waste Management District Board February 15, 2024; Human Resource Policies and Procedures Handbook; Resolution 2005-3 Ethics Resolution; Resolution 2016-8 Resolution for Credit Card Policy; Resolution 2015-2 Resolution to Update the Travel Policy of the Lake County Solid Waste Management District; Resolution 2013-2 Lake County Solid Waste Management District Recycling Grants Policy; Resolution 2012-1 Lake County Solid Waste Management District Policy on Nepotism and on Contracting with the District; Resolution 2004-2 Resolution Establishing a Capitalization Policy; Job Descriptions for all District Staff.

- b. If fraud is alleged, what does management or the governing body (board) do to investigate the allegation, take appropriate and consistent actions against violators, and assess how relevant controls could be improved?

If discovered by the District staff, the allegation would be brought to the Executive Director/Controller for investigation. Once discovered by the Executive Director/Controller, or if the matter involves the Executive Director/Controller, the matter would be brought to the Chair and Vice-Chair and as directed to the District Board. Investigation may include, as applicable, internal review and/or retainage of outside persons/entities with expertise to review the allegation. The District Board would take action as it deemed appropriate. This includes but is not limited to executive sessions as applicable and action at public District Board meetings. Remedial action will be on a case by case basis and may include but is not limited to disciplinary action up to termination of employment or termination of contract, as well as modification of policies as warranted.

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2. Commitment to competence:

- a. What background, education, and experience do accounting personnel have that assist them with their duties?

Pursuant to Indiana Code 13-21-3-10, the Controller is charged with the financial responsibilities of the District and is selected/appointed by the District Board as described in Indiana Code 13-21-3-9. This is also reflected in the District's Amended By-Laws.

The District Board retains an outside financial advisor to act in concert with the Controller regarding the District's annual budget submission to the County Council and the Department of Local Government Finance.

- b. What training do employees receive to help them maintain their accounting and financial reporting competencies?

The District Board also follows Indiana Code 5-4-1 regarding bonding of the Controller in the performance of his/her duties.

3. Participation of those charged with governance (board):

- a. How does the governing body (board) oversee the activities of management that are related to financial reporting (what oversight does the board give on the accounting records?)

The District Board reviews and acts on claims and records at its public meetings throughout the year. The District Chair and Vice Chair are also regularly engaged in discussions with the Executive Director/Controller on the daily operation of the District, including financial activity. Should questions arise, the District Board and its officers will question the Executive Director/Controller and will take action as it deems appropriate. This includes but is not limited to executive sessions as applicable and action at public District Board meetings. Remedial action will be on a case by case basis and may include but is not limited to disciplinary action up to termination of employment or termination of contract.

The District Board retains an outside financial advisor to act in concert with the Executive Director/Controller regarding the District's annual budget submission to the County Council and the Department of Local Government Finance.

- b. How involved is the governing body (board) in understanding the entity's transactions, overseeing the effectiveness of internal control, and evaluating whether the accounting records are correct? (For example, is board involvement limited to attending board meetings, or does the board oversee other things such as unit controls and accounting practices.)

The District Board regularly reviews and acts on claims and records at its public meetings throughout the year. The District Chair and Vice Chair are also regularly engaged in discussions with the Executive Director /Controller on the daily operation of the District, including financial activity. Should questions arise, the District Board and its officers will question the Executive Director/Controller and will take action as it deems appropriate. This includes but is not limited to executive sessions as applicable and action at public District Board meetings. Remedial action will be on a case by case basis and may include but is not limited to disciplinary action up to termination of employment or termination of contract, as well as modification of policies as warranted.

The District Board has passed as approved policies and acceptable conduct standards in the following Resolutions/documents: Resolution 2016-21 Resolution on Materiality and Process for Reporting Material Items; Resolution 2016-20 Lake County Solid Waste Management District Compliance with the Uniform Internal Control Standards for Indiana Political Subdivision; Amended By-Laws of the Lake County Solid Waste Management District Board February 15, 2024; Human Resource Policies and Procedures Handbook; Resolution 2005-3 Ethics Resolution; Resolution 2016-8 Resolution for Credit Card Policy; Resolution 2015-2 Resolution to Update the Travel Policy of the Lake County Solid Waste Management District; Resolution 2013-2 Lake County Solid Waste Management



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District Recycling Grants Policy; Resolution 2012-1 Lake County Solid Waste Management District Policy on Nepotism and on Contracting with the District; Resolution 2004-2 Resolution Establishing a Capitalization Policy; Job Descriptions for all District Staff.

Besides the Executive Director/Controller maintaining all financial responsibilities of the District and reporting same to the District Board at each District Board meeting, the District Board retains an outside financial advisor to act in concert with the Executive Director/Controller regarding the District's annual budget submission to the County Council and the Department of Local Government Finance.

- c. What interaction does the governing body (board) have with Examiners from the State Board of Accounts?

The District Board interacts with the Examiners from the State Board of Accounts as directed by the State Board of Accounts. That includes participation in the state audits by the District Board Chair and Vice-Chair, and Executive Director/Controller. Once completed and public record, the state audit is shared with the District Board members and District staff.

In the day to day operation of the District, there are questions which may arise for which State Board of Account input is sought. When that occurs, the District's Executive Director/Controller will contact the State Board of Accounts and seek direction and input. The State Board of Accounts has been very helpful and cooperative in reviewing the District's requests and providing input and the District looks forward to the continued successful and cooperative relationship.

4. Management's philosophy and operating style:

- a. How does management prevent fraud and errors in the accounting records (for example, by performing important internal control procedures such as approvals, regular preparation or review of reconciliations, and review of supporting schedules or reports, etc.)?

The District follows the accounting principles and procedures found in the Indiana Statutes and Regulations; Indiana State Board of Accounts Manuals, Guidance Documents, Procedures and Forms; and Indiana Department of Local Government Finance Manuals, Guidance Documents, Procedures and Forms, all of which are incorporated by reference in Resolution 2018-20. The District also adopted policies in Resolutions 2016-21, 2016-8, 2015-2, 2012-1, 2004-2 and 94-1 which control various District activities and financial issues.

The Office Administrator verifies accuracy of invoices and payments. The Executive Director/Controller communicates with the Chairperson as needed. The District Board reviews and approves claims and supporting documentation, in addition to the Executive Director/Controller and Attorney review and approval. In the event an invoice or claim is from the District's Attorney, the Office Administrator will review and approve the claim.

- b. How has management addressed risks associated with using computerized accounting records, such as unauthorized access to applications or data, potential loss of data, and reliance or inadequate systems that may adversely affect internal control?

The District Controller operates under an accounting system (Boyce/Keystone). The Controller maintains the financial records, including District checks, under lock and key in the Controller's office.

The Executive Director/Controller and the District's Attorney periodically review the financial records and ledgers of the District.

- c. What policies and procedures has management established to prevent unauthorized access to documents, records, computer programs, and assets?

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The District's Director has as one of their duties the maintenance of personnel records, which are maintained under lock and key in the District's administrative offices.

The District has a contract with Trust Tech Inc. as its IT manager and regularly has contact with the company to insure the security of its computer system.

5. Organizational structure:

a. What is the organizational structure of the unit?

The basic District Board structure is established under Indiana Code 13-21. Administratively, the District Board organizational structure is as follows:



6. Assignment of authority and responsibility:

a. How is authority and responsibility within the governmental unit assigned?

The authority and responsibility with the District is delineated by applicable Indiana Statutes and Regulations; Indiana State Board of Accounts Manuals, Guidance Documents, Procedures and Forms; and Indiana Department of Local Government Finance Manuals, Guidance Documents, Procedures and Forms,

The authority and responsibilities are assigned pursuant to the Human Resource Policies and Procedures Handbook, as well as the job descriptions for the individual District employees.

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Authority and responsibilities are also delineated in part in the following District Resolutions/documents: Resolution 2016-21 Resolution on Materiality and Process for Reporting Material Items; Resolution 2016-20 Lake County Solid Waste Management District Compliance with the Uniform Internal Control Standards for Indiana Political Subdivision; Amended By-Laws of the Lake County Solid Waste Management District Board February 15, 2024; Resolution 2005-3 Ethics Resolution; Resolution 2016-8 Resolution for Credit Card Policy; Resolution 2015-2 Resolution to Update the Travel Policy of the Lake County Solid Waste Management District; Resolution 2013-2 Lake County Solid Waste Management District Recycling Grants Policy; Resolution 2012-1 Lake County Solid Waste Management District Policy on Nepotism and on Contracting with the District; Resolution 2004-2 Resolution Establishing a Capitalization Policy; and Contract with the District Controller.

- b. What are management's procedures for authorizing transactions?

All transactions are reviewed and approved by the District Board.

- c. How are computer applications updated for rate changes, fee changes, and other changes that would be necessary? (Explain approval process.)

N/A

7. Human resource policies and practices:

- a. What policies and practices are in place to ensure background and reference checks for new employees, adequate training, and regular performance evaluations, especially for accounting and IT personnel?

The policies and practices are outlined in the Human Resource Policies and Procedures Handbook in the applicable sections.

In addition, the Executive Director/Controller, Chairperson and the Attorney regularly discuss District operations and review employee performance and competence, as well as accounting and IT performance.

- b. What is the turnover of accounting and IT personnel?

None.

RISK ASSESSMENT PROCESS

1. Financial reporting objectives:

- a. What procedures are in place to ensure that the information reported in the financial statements are correct and reflective of the accounting records?

The District Board also reviews and approves all supporting documentation for claims, in addition to the Executive Director/Controller's review and approval. The Executive Director/Controller is also bonded, and the District carries errors and omissions and public officials' insurance.

2. Management of financial reporting risks:

- a. Have any of the following conditions occurred?

Have There Been Any:	Yes	No
Changes in the operating environment	X	
New personnel	X	
New or revised information systems	X	
Restructuring or reorganization and resulting staff reductions, changes in supervision, or	X	

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segregation of duties		
Changes in laws and regulations		X

- b. If any of the conditions above exists, what effect does it have on the ability to prepare correct financial statements and how have they been addressed?

The District has transitioned to Boyce/Keystone accounting software which helps to ensure the accuracy of all financial statements.

3. Consideration of fraud risk:

- a. What areas have been identified that may be exposed to fraud risk?

Financial transactions and contract performance are two areas that are potential areas of fraud risk.

- b. How does the entity identify the processes, controls, and other procedures needed to reduce identified fraud risks?

The Executive Director/Controller, Attorney and Office Administrator, in cooperation with the District Board Chair, Vice-Chair and District Board members, are constantly in the process of reviewing the effectiveness and efficiency of the District procedures followed in the operation of the District. Please refer to the District responses contained herein above for specific applicable procedures currently followed by the District.

INFORMATION AND COMMUNICATION PROCESS

1. What procedures are in place to collect the information needed to complete the financial statements?

The District Office received all mail containing the information needed to complete the financial statements. The information is distributed as follows:

- Office Administrator (OA) receives and opens mail
- OA receipt-date stamps mail
- Executive Director/Controller (EDC) reviews and discusses all mail received with OA
- OA makes copies and places in file to be paid
- ED/Controller (C) reviews invoices, produces checks, and prints and signs vouchers
- ED/C returns checks and vouchers to OA for review and OA prepares checks for mailing.
- OA informs the District's attorney (A) that checks and vouchers are ready for review and second sign off.
- A reviews and signs all vouchers.
- C receives the bank and financial records and performs his duties related thereto
- EDC and A regularly review financial records and ledger sheets

2. Internal communication:

- a. What are the ways in which employees are encouraged to report suspected fraud to management?

The District Human Resources Policies and Procedures outlines the open communication and procedures regarding employee conduct. The Executive Director/Controller and executive staff regularly interact with the staff and are encouraged to communicate any activity which may be harmful to or adversely affect the District and its operation. During the interview process for hiring employees, one question asked is in regard to reporting of such harmful, unlawful or unethical conduct, and it is stressed after hearing the answer by the interviewee, as well as upon the hiring of a successful applicant, that an employee's duty is to the District and not any individual, and that the District's well-being is to be put above personal consideration or benefit.

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- b. How does the governmental unit internally communicate information to employees, including objectives and responsibilities for internal control?

Communication is constantly maintained between all employees verbally and by email, texts or hard copy. All employees sign indicating that they have read the handbook.

3. External communication:

- a. How does the governmental unit address internal control findings issued by the State Board of Accounts?

Should State Board of Accounts issue internal control findings, those findings will be provided to the District Board members for consideration and appropriate action.

- b. How is input from citizens, vendors, and other external parties acted upon when it may impact the integrity of financial reporting?

The District follows transparency and ethical standards in its financial and operational reporting, as evidenced by its Ethics Resolution and other applicable District Resolutions and actions previously described herein.

MONITORING PROCESS

1. Ongoing internal control evaluation:

- a. What are the procedures to ensure that appropriate personnel perform their required duties sufficiently and in a timely manner and follow the policies and procedures of the governmental unit?

The Executive Director/Controller, Chairperson and Attorney regularly discuss District operations, review employee performance and competence and take appropriate action as necessary.

2. Reporting of internal control deficiencies:

- a. What follow-up action is taken for identified problems or weaknesses in internal controls (including matters communicated by the State Board of Accounts)?

Corrections are made at the operational and managerial level and by action of the District Board by implementation or modification of additional internal control policies.

IT ENVIRONMENT AND GENERAL COMPUTER CONTROLS

1. IT Environment:

- a. What procedures does the computer perform (record transactions, reconciliations, produce checks and receipts, etc.)?

The Controller performs all financial transactions, reconciliations, checks, receipts and claims using Boyce/Keystone software.

The employees utilize their computers for documents related to their duties and responsibilities and for internet use as applicable.

- b. What data is stored in electronic files? Is a backup kept off site?

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The documentation utilized by employees related to their duties are stored on their computers. External backups are utilized by some employees. Backup files are also kept on an internal server with cloud backup which is considered off-site.

- c. Does the governmental unit utilize service organizations, such as for payroll, meter reading, utility electronic payment, etc.?

No.

- d. Are any significant spreadsheets utilized for accounting functions or transaction processing?

No.

- e. Does the system identify when changes are made and who made changes?

Yes

2. General Computer Controls:

- a. Are computers physically secured (passwords)? Is there restricted access to certain programs and data?

Yes. Yes.

- b. How does the governmental unit determine when updates to the systems need to be performed?

The District is either in contact with its IT provider to determine when updates need to be performed or the programs themselves indicate when updates are needed.

- c. Are spreadsheets protected so that the integrity of the data is not compromised (password protection, locked cells, etc.)? If so, how?

Spreadsheets are password protected, when necessary.

- d. Are unique logins assigned to different users of computers/software? Is restricted access given to certain individuals?

Yes. Yes.

3. IT-related risks:

- a. How does the entity identify IT-related risks? If IT risks are identified, how does the unit respond?

The District has programs designed to detect risks. In addition, the District is in regular contact with its IT provider to review IT operation. Should the District discover a risk itself through operation of its programs or by contact with its IT provider, the District will immediately be in contact with its IT provider and take such steps as recommended by the IT provider to address the risk.





**Resolution 2024 - 13**

**A RESOLUTION FOR THE TRANSFER OF FUNDS FOR THE YEAR 2024**

WHEREAS, the Lake County Solid Waste Management District, Lake County, Indiana now finds that need exists for the use and expenditure of money to carry on necessary Solid Waste District functions during the current year, the amounts of which are in excess of the amount appropriated for the item in the regularly published budget; and

WHEREAS there are sufficient funds which are available for transfer.

NOW, THEREFORE, BE IT RESOLVED, BY THE Lake County Solid Waste Management District of Lake County, Indiana that a transfer of funds be made as follows:

GENERAL FUND

FROM:	113	Assistant Director	\$8600.00
TO:	112	Executive Director	\$8600.00
FROM:	118	Driver/Operator	\$245.00
TO:	120	Driver/Operator	\$245.00
FROM:	303	Miscellaneous Recycling	\$25,000.00
TO:	153	Insurance	\$25,000.00

All of which is resolved and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024,

by a vote of \_\_\_\_ in favor and \_\_\_\_ opposed.

Lake County Solid Waste Management District

Attest:

By:

\_\_\_\_\_  
Richard Long  
Chairperson

\_\_\_\_\_  
Kiera Hagerman  
Executive Director/Controller

