OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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David A. Vaudt, CPA
Auditor of State

NEWS RELEASE

Contact: Andy Nielsen

FOR RELEASE January 23, 2004 515/281-5834

Auditor of State David A. Vaudt today released an audit report on the Page County Landfill Association.

The Association had total revenues of $629,996 for the year ended June 30, 2003, including gate fees of $579,652. The Association had total revenues of $622,329 during the year ended June 30, 2002, including gate fees of $544,106.

Expenses totaled $554,127 for the year ended June 30, 2003, and included $138,959 for employee salaries and benefits, $52,524 for closure and postclosure care costs, and $87,925 for planning and recycling. Expenses totaled $745,886 for the year ended June 30, 2002, and included $130,570 for employee salaries and benefits, $241,474 for closure and postclosure care costs, and $78,840 for planning and recycling.

A copy of the audit report is available for review in the Office of Auditor of State and the Page County Landfill Association.

# # #

PAGE COUNTY LANDFILL ASSOCIATION

INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENTS
SCHEDULE OF FINDINGS

JUNE 30, 2003 AND 2002

Table of Contents

Page County Landfill Association

Officials

Name	Title	Representing
Robert Anderson	Chairperson	Board of Supervisors
Frank Snyder	Vice-Chairperson	City of Clarinda
Ray Bryant	Member	City of Shenandoah
Robert Wilson	Member	City of Braddyville
Bob Carroll	Member	City of College Springs
Lee Roy Heerman	Member	City of Coin
Wendy Brownfield	Member	City of Blanchard
James Long	Member	City of Essex
Leon Larsen	Member	City of Yorktown
Sam Woodruff	Member	City of Shambaugh
Gary Pollman	Member	City of Northboro
Ray Wills	Member	City of Hepburn
Myron Maguitz	Manager	
Judy Heuer	Secretary	

Page County Landfill Association

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David A. Vaudt, CPA
Auditor of State

Independent Auditor's Report

To the Members of the Page County Landfill Association:

We have audited the accompanying general purpose financial statements, listed as exhibits in the table of contents of this report, of the Page County Landfill Association, as of and for the years ended June 30, 2003 and 2002. These general purpose financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Page County Landfill Association at June 30, 2003 and 2002 and the results of its operations and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

As discussed in note 9, the Page County Landfill Association intends to implement Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments; Statement No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures, for the year ending June 30, 2004. The effects of these statements are expected to significantly impact the presentation of the Association's financial statements and related notes in the year of implementation. The revised requirements include an analytical overview of the Association's financial activities in the Management's Discussion and Analysis introduction to the financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated October 21, 2003 on our consideration of the Page County Landfill Association's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 21, 2003

Page County Landfill Association

Financial Statements

Page County Landfill Association

Balance Sheet

June 30, 2003 and 2002

		2003	2002
Assets			
Current assets:			
Cash	$	168,297	141,098
Investments		426,533	448,788
Accounts receivable (net of allowances for doubtful accounts: 2003: $1,642; 2002: $1,847)		29,722	32,084
Accrued interest		9,676	11,018
Due from other governments		19,263	19,458
Prepaid insurance		9,104	5,915
Total current assets		662,595	658,361
Restricted assets:			
Cash (note 6)		13,923	1,407
Investments (note 5)		1,078,669	867,689
		1,092,592	869,096
Property and equipment, net of accumulated depreciation (note 4)		769,988	863,234
Total assets	$	2,525,175	2,390,691
Liabilities and Fund Equity			
Current liabilities:			
Accounts payable	$	7,244	4,330
Salaries and benefits payable		8,805	6,240
Compensated absences		8,231	9,723
Due to other governments		8,051	5,947
Total current liabilities		32,331	26,240
Non-current liabilities:			
Estimated liability for landfill closure and postclosure care costs (note 5)		820,496	767,972
Total liabilities		852,827	794,212
Fund equity:			
Retained earnings:			
Reserved for closure and postclosure care costs		258,173	99,717
Unreserved		1,414,175	1,496,762
Total fund equity		1,672,348	1,596,479
Total liabilities and fund equity	$	2,525,175	2,390,691

See notes to financial statements.

Page County Landfill Association

Statement of Revenues, Expenses and
Changes in Retained Earnings

Years ended June 30, 2003 and 2002

	2003	2002
Operating revenues:		
Gate fees	$ 579,652	544,106
Other operating revenues	9,661	17,673
Total operating revenues	589,313	561,779
Operating expenses:		
Salaries and benefits	138,959	130,570
Machinery maintenance, labor and parts	13,444	24,880
Oil and gas	13,895	14,636
Long range planning and engineering	31,503	27,105
Site maintenance	10,117	4,419
Site utilities	6,914	7,922
Office expenses	1,522	827
Training and travel	1,386	477
Legal and accounting	3,849	3,779
Insurance	27,152	29,750
Closure and postclosure care costs	52,524	241,474
Planning and recycling	87,925	78,840
Iowa Department of Natural Resources tonnage fees	20,100	22,035
Depreciation	104,046	95,856
Sales tax	2,536	2,737
Leachate treatment, collection and maintenance	31,281	48,845
Miscellaneous	6,974	11,734
Total operating expenses	554,127	745,886
Operating income (loss)	35,186	(184,107)
Non-operating revenues:		
Interest income	40,683	60,550
Net income (loss)	75,869	(123,557)
Retained earnings beginning of year	1,596,479	1,720,036
Retained earnings end of year	$ 1,672,348	1,596,479

See notes to financial statements.

Page County Landfill Association

Statement of Cash Flows

Years ended June 30, 2003 and 2002

	2003	2002
Cash flows from operating activities:		
Cash received from gate fees	$ 582,207	547,209
Cash received from other operating revenues	9,661	17,673
Cash payments to suppliers for goods and services	(256,768)	(286,675)
Cash payments to employees for services	(137,885)	(130,410)
Net cash provided by operating activities	197,215	147,797
Cash flows from capital and related financing activities:		
Principal payments on capital lease	-	(4,785)
Purchase of property and equipment	(10,800)	(247,795)
Net cash used for capital and related financing activities	(10,800)	(252,580)
Cash flows from investing activities:		
Proceeds from maturities of certificates of deposit	100,000	351,935
Purchase of certificates of deposit	(288,725)	(310,700)
Interest received	42,025	67,071
Net cash provided (used) by investing activities	(146,700)	108,306
Net increase in cash and cash equivalents	39,715	3,523
Cash and cash equivalents beginning of year	142,505	138,982
Cash and cash equivalents end of year (includes restricted funds of $13,923 for 2003 and $1,407 for 2002)	$ 182,220	142,505
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	$ 35,186	(184,107)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	104,046	95,856
Closure and postclosure care costs	52,524	241,474
Changes in assets and liabilities:		
Decrease in receivables	2,557	3,102
(Increase) in prepaid insurance	(3,189)	-
Increase (decrease) in payables	6,091	(8,528)
Total adjustments	162,029	331,904
Net cash provided by operating activities	$ 197,215	147,797

See notes to financial statements.

Page County Landfill Association

Notes to Financial Statements

June 30, 2003

(1) Summary of Significant Accounting Policies

The Page County Landfill Association was formed in 1973 pursuant to the provisions of Chapter 28E of the Code of Iowa. The purpose of the Association is to operate the sanitary landfill in Page County for use by all residents of the County.

The Association is composed of one representative from each of the eleven member cities and one representative from Page County. The member cities are: Clarinda, College Springs, Northboro, Coin, Yorktown, Shambaugh, Braddyville, Blanchard, Shenandoah, Essex and Hepburn. The representative of a city is appointed by the political subdivision to be represented. Each member shall be entitled to one vote for each 1,500 people or fraction thereof as determined by the most recent general Federal Census.

A. Reporting Entity

For financial reporting purposes, the Page County Landfill Association has included all funds, organizations, agencies, boards, commissions and authorities. The Association has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Association are such that exclusion would cause the Association's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Association to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Association. The Page County Landfill Association has no component units which meet the Governmental Accounting Standards Board criteria.

B. Fund Accounting

The accounts of the Page County Landfill Association are organized as an Enterprise Fund. Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Measurement Focus

Enterprise Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities, whether current or non-current, associated with their activity are included on their balance sheet. The reported fund equity, net total assets, is reported as retained earnings. The operating statement presents increases (revenue) and decreases (expenses) in net total assets.

In reporting the financial activity of its Enterprise Fund, the Association applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with standards set forth by the Governmental Accounting Standards Board. Revenues are recognized when earned and expenses are recognized or recorded when incurred.

E. Assets, Liabilities and Fund Equity

The following accounting policies are followed in preparing the balance sheet:

Cash Equivalents – The Association considers all short-term cash investments that are highly liquid to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, they have a maturity date no longer than three months. Cash equivalents of the Association include money market accounts. Cash investments not meeting the definition of cash equivalents at June 30, 2003 included certificates of deposit of $1,505,202.

Restricted Assets – Funds set aside for payment of recycling and future closure and postclosure care costs are restricted.

Property and Equipment – Property and equipment are accounted for at historical cost. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Buildings and land/site improvements are depreciated over estimated useful lives ranging from ten to fifteen years and equipment is depreciated over estimated useful lives ranging from three to fourteen years.

The cost of repair and maintenance is charged to expense, while the cost of renewals or substantial betterments is capitalized. The cost and accumulated depreciation of assets disposed of are deleted, with any gain or loss recorded in current operations.

Interest is capitalized on qualified assets acquired with certain tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. There were no qualifying assets acquired during the year ended June 30, 2003.

Compensated Absences – Association employees accumulate a limited amount of earned but unused vacation, sick leave and comp time hours for subsequent use or for payment upon termination, death or retirement. The Association's liability for compensated absences has been computed based on rates of pay in effect at June 30, 2003.

(2) Cash and Investments

The Association's deposits in banks at June 30, 2003 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against depositories to insure there will be no loss of public funds.

The Association is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Association; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The Association had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3.

At June 30, 2003, the Association had cash on hand of $100 and deposits as follows:

Certificates of deposit	$1,505,202
Checking account	3,307
Savings accounts	178,813
Total	$1,687,322

(3) Pension and Retirement Benefits

The Association contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P. O. Box 9117, Des Moines, Iowa 50306-9117.

Plan members are required to contribute 3.70% of their annual covered salary and the Association is required to contribute 5.75% of annual covered payroll. Contribution requirements are established by state statute. The Association's contributions to IPERS for the years ended June 30, 2003, 2002 and 2001 were $5,884, $5,650, and $5,285, respectively, equal to the required contributions for each year.

(4) Property and Equipment

A summary of changes in property and equipment for the year ended June 30, 2003 is as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Land and improvements	$ 376,586	-	-	376,586
Buildings	90,089	-	-	90,089
Equipment	891,203	10,800	-	902,003
Total	$1,357,878	10,800	-	1,368,678
Less accumulated depreciation				(598,690)
Total				$ 769,988

(5) Closure and Postclosure Care Costs

To comply with federal and state regulations, the Association is required to complete a monitoring system plan and a closure/postclosure plan and to provide funding necessary to effect closure and postclosure, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year postclosure care requirements for all municipal solid waste landfills that receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirements is to commit landfill owners to perform certain closing functions and postclosure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide that when a landfill stops accepting waste, it must be covered with a minimum of twenty-four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

Governmental Accounting Standards Board Statement No. 18 requires landfill owners to estimate total landfill closure and postclosure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that period. Estimated total costs would consist of four components: (1) the cost of equipment and facilities used in postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually due to the potential for changes due to inflation or deflation, technology, or applicable laws or regulations.

The total costs for the Page County Landfill Association have been estimated at $352,398 for closure and $1,199,550 for postclosure, for a total of $1,551,948 as of June 30, 2003, and the portion of the liability that has been recognized is $820,496. This liability represents the cumulative amount reported to date based on the use of approximately 53 percent of the capacity of the landfill with a remaining life of 9 years. A provision for the above liability has been made on the Association's balance sheet as of June 30, 2003. The Association has begun to accumulate resources to fund these costs and, at June 30, 2003, deposits of $1,078,669 are held for these purposes. They are reported as restricted assets on the balance sheet.

(6) Solid Waste Tonnage Fees Retained

The Association has established an account for restricting and using solid waste tonnage fees retained by the Association in accordance with Chapter 455B.310 of the Code of Iowa. At June 30, 2003, the unspent amounts retained by the Association and restricted for the required purposes totaled $13,923.

(7) Risk Management

The Association is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Association assumes liability for any deductibles and claims in excess of coverage limitations.

(8) Recyclable Materials Processing Agreement

The Association entered into a recycling agreement with Midwest Recycling, Inc. (the Company). The Association maintains recycling containers within Page County and is responsible for transferring those materials received for recycling to a processing facility maintained by the Company. Midwest Recycling, Inc. has agreed to receive, process and market recyclable materials and to provide education programs on recycling to businesses in Page County. The agreement was for a period of one year beginning March 1, 1997, and is renewable annually. The Association pays the Company a flat rate of $4,500 per month for these services.

(9) Prospective Accounting Change

The Governmental Accounting Standards Board issued Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments; Statement No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures. These statements will be implemented for the year ending June 30, 2004. The effects are expected to significantly impact the presentation of governmental financial statements in the year of implementation. The revised requirements include using the economic measurement focus and full accrual accounting. Also, the revised minimum reporting requirements include Management's Discussion and Analysis to introduce the financial statements and to provide an analytical overview of the Association's financial activities.

Page County Landfill Association

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David A. Vaudt, CPA
Auditor of State

Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting

To the Members of the Page County Landfill Association:

We have audited the general purpose financial statements of the Page County Landfill Association as of and for the year ended June 30, 2003, and have issued our report thereon dated October 21, 2003. We conducted our audit in accordance with U.S. generally accepted auditing standards, Chapter 11 of the Code of Iowa, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Page County Landfill Association's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of non-compliance that is described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the Association's operations for the year ended June 30, 2003 are based exclusively on knowledge obtained from procedures performed during our audit of the general purpose financial statements of the Association. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Page County Landfill Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report, a public record by law, is intended solely for the information of the members and customers of the Page County Landfill Association and other parties to whom the Association may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Page County Landfill Association during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

DAVID A. VAUDT, CPA Auditor of State	WARREN G. JENKINS, CPA Chief Deputy Auditor of State

October 21, 2003

Page County Landfill Association

Schedule of Findings

Year ended June 30, 2003

Findings Related to the Financial Statements:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

REPORTABLE CONDITIONS:

No material weaknesses in internal control over financial reporting were noted.

Other Findings Related to Statutory Reporting:

(1) Official Depository – A resolution naming the official depository has been adopted by Page County Landfill Association Officials. Although the maximum deposit amount stated in the resolution was not exceeded during the year ended June 30, 2003, the Association did not adopt a new depository resolution at the time that First Federal of Lincoln became TierOne Bank.

Recommendation – A new depository resolution should be approved for the name change to ensure continued coverage.

Response – A new depository resolution will be typed up for bank name changes and upgraded limits of deposit.

Conclusion – Response accepted.

(2) Questionable Expenses – No expenses that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25,1979 were noted.

(3) Travel Expense – No expenditures of Association money for travel expenses of spouses of Association officials or employees were noted.

(4) Association Minutes – No transactions were found that we believe should have been approved in the Association minutes but were not.

(5) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the Association's investment policy were noted.

(6) Solid Waste Tonnage Fees Retainage – During the year ended June 30, 2003, the Association used or retained solid waste fees in accordance with Chapter 455B.310 of the Code of Iowa.

(7) Financial Assurance – The Association has demonstrated financial assurance for closure and postclosure care costs by establishing a local government dedicated fund as provided in Chapter 111.6(8) of the Iowa Administrative Code. The calculation is made as follows:

Total estimated costs for closure and postclosure care	$ 1,551,948
Less: Balance of funds held in the local dedicated fund at June 30, 2002	(868,168)
	683,780
Divided by the number of years remaining in the pay-in period	÷ 5
Required payment into the local dedicated fund for the year ended June 30, 2003	136,756
Balance of funds held in the local dedicated fund at June 30, 2002	868,168
Balance of funds required to be held in the local dedicated fund at June 30, 2003	$ 1,004,924
Amount Association has restricted for closure and postclosure care at June 30, 2003	$ 1,078,669

Staff

This audit was performed by:

Ronald D. Swanson, CPA, Manager
Shawn P. Limback, CPA, Staff Auditor

Andrew E. Nielsen, CPA
Deputy Auditor of State