

**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

**NEWS RELEASE**

FOR RELEASE

June 7, 2016

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released an audit report on the Delaware County Solid Waste Disposal Commission.

The Commission had total receipts of \$69,920 during the year ended June 30, 2015, an 11% decrease from the prior year. The receipts included county and city assessments of \$46,094 and interest on investments of \$18,783.

Disbursements for the year ended June 30, 2015 totaled \$63,685, an 11.6% decrease from the prior year, and included \$22,429 for landfill improvements, \$19,280 for insurance and \$14,209 for engineering services. The need for less landfill maintenance was the primary reason for the decrease in disbursements.

A copy of the audit report is available for review in the Delaware County Assessor's Office, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1514-2325-B00F>.

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**DELAWARE COUNTY SOLID WASTE DISPOSAL COMMISSION**

**INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENT  
AND OTHER INFORMATION  
SCHEDULE OF FINDINGS**

**JUNE 30, 2015**

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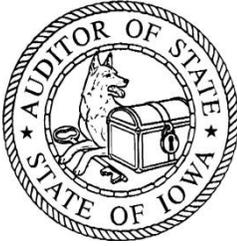
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**Delaware County Solid Waste Disposal Commission**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Dan Stelken	Chairperson	City of Manchester
Lloyd Collman	Vice Chairperson	City of Hopkinton
Shirley Helmrichs	Member	Delaware County
Jeff Madlom	Member	Delaware County
Doug Dabroski	Member	Delaware County
Mike Corcoran	Member	City of Ryan
Barb Robinson	Member	City of Dundee
Terry Harbach	Member	Cities of Masonville and Delhi
Bob Nefzger	Member	City of Delaware
Wally Rowcliffe	Member	City of Strawberry Point
Tom Forkenbrock	Member	City of Colesburg
Mike Schmitz	Member	City of Greeley
Steve Lange	Member	City of Edgewood
Dan Wheeler	Member	City of Earlville
Deanna McCusker	Secretary/Treasurer	

**Delaware County Solid Waste Disposal Commission**



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Independent Auditor's Report

To the Members of the Delaware County  
Solid Waste Disposal Commission:

Report on the Financial Statement

We have audited the accompanying financial statement of the Delaware County Solid Waste Disposal Commission as of and for the year ended June 30, 2015, and the related Notes to Financial Statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Delaware County Solid Waste Disposal Commission as of June 30, 2015, and the changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

As discussed in Note 1, the financial statement was prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Other Matters

*Other Information*

The other information, Management's Discussion and Analysis on pages 7 through 9, has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 20, 2016 on our consideration of the Delaware County Solid Waste Disposal Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Delaware County Solid Waste Disposal Commission's internal control over financial reporting and compliance.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 20, 2016

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Delaware County Solid Waste Disposal Commission provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Delaware County Solid Waste Disposal Commission is for the year ended June 30, 2015. We encourage readers to consider this information in conjunction with the Commission's financial statement, which follows.

### **2015 FINANCIAL HIGHLIGHTS**

- The Commission's operating receipts decreased 15.4%, or \$9,266, from fiscal year 2014 to fiscal year 2015.
- The Commission's operating disbursements increased 46.1%, or \$13,026, from fiscal year 2014 to fiscal year 2015.
- The Commission's cash balance increased less than 1% or \$5,935, from June 30, 2014 to June 30, 2015.

### **USING THIS ANNUAL REPORT**

The Commission has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the cash basis of accounting.

This discussion and analysis is intended to serve as an introduction to the financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Commission's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Balance presents information on the Commission's operating receipts and disbursements, non-operating receipts and disbursements and whether the Commission's cash basis financial position has improved or deteriorated as a result of the year's activities.
- Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.

## FINANCIAL ANALYSIS OF THE COMMISSION

### *Statement of Cash Receipts, Disbursements and Changes in Cash Balance*

The purpose of the statement is to present the receipts received by the Commission and the disbursements paid by the Commission, both operating and non-operating. The statement also presents a fiscal snapshot of the cash balance at year end. Over time, readers of the financial statement are able to determine the Commission's cash basis financial position by analyzing the increase or decrease in the Commission's cash balance.

Operating receipts are received from assessments to members and for tonnage fees from the Dubuque Metropolitan Area Solid Waste Agency. Operating disbursements are disbursements paid to operate the landfill. Non-operating receipts are for interest on investments. Non-operating disbursements are for landfill improvements. A summary of cash receipts, disbursements and changes in cash balance for the years ended June 30, 2015 and June 30, 2014 is as follows:

Changes in Cash Balance		
	Year ended June 30,	
	2015	2014
Operating receipts:		
County assessments	\$ 24,547	24,547
City assessments	21,547	21,549
Tonnage fees from the Dubuque Metropolitan Area Solid Waste Agency	4,743	14,007
Total operating receipts	50,837	60,103
Operating disbursements:		
Insurance	19,280	18,752
Engineering services	14,209	8,245
Audit and legal fees	5,920	120
Other	1,847	1,113
Total operating disbursements	41,256	28,230
Excess of operating receipts over operating disbursements	9,581	31,873
Non-operating receipts (disbursements):		
Interest on investments	18,783	18,127
Landfill improvements	(22,429)	(43,816)
Net non-operating receipts (disbursements)	(3,646)	(25,689)
Change in cash balance	5,935	6,184
Cash balance beginning of year	1,083,906	1,077,722
Cash balance end of year	<u>\$ 1,089,841</u>	<u>1,083,906</u>
<b>Cash Basis Fund Balance</b>		
Restricted for:		
Closure and postclosure care	\$ 754,408	738,320
Solid waste tonnage fees	122,287	117,435
Total restricted cash basis fund balance	876,695	855,755
Unrestricted	213,146	228,151
Total cash basis fund balance	<u>\$ 1,089,841</u>	<u>1,083,906</u>

In fiscal year 2015, operating receipts decreased \$9,266, or 15.4%, from fiscal year 2014. The decrease was primarily due to a decrease in tonnage fees from the Dubuque Metropolitan Area Solid Waste Agency. In fiscal year 2015, operating disbursements increased \$13,026, or 46.1%, over fiscal year 2014. The increase in disbursements was primarily due to an increase in engineering services.

### **LONG-TERM DEBT**

At June 30, 2015, the Commission had no long-term debt outstanding.

### **ECONOMIC FACTORS**

The Delaware County Solid Waste Disposal Commission's financial position slightly improved during the current fiscal year. The current condition of the economy in the state continues to be a concern for Commission officials. Some of the realities that may potentially become challenges for the Commission to meet are:

- Facilities and equipment require constant maintenance and upkeep. The 30-year responsibility for our closed landfill is still a long-term concern.
- Technology continues to expand and current technology becomes outdated, presenting an on going challenge to maintain up to date technology at a reasonable cost.

The Commission anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the Commission's ability to react to unknown issues.

### **CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers and creditors with a general overview of the Commission's finances and to show its accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Delaware County Solid Waste Disposal Commission by mail at P O Box 574, Strawberry Point, Iowa 52076-0279 or by telephone at 563-933-4482.

**Delaware County Solid Waste Disposal Commission**

**Financial Statement**

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Delaware County Solid Waste Disposal Commission

Statement of Cash Receipts, Disbursements and  
Changes in Cash Balance

Year ended June 30, 2015

Operating receipts:	
County assessments	\$ 24,547
City assessments	21,547
Tonnage fees from the Dubuque Metropolitan Area Solid Waste Agency	4,743
Total operating receipts	<u>50,837</u>
Operating disbursements:	
Insurance	19,280
Engineering services	14,209
Audit and legal fees	5,920
Supplies	14
Miscellaneous	1,833
Total operating disbursements	<u>41,256</u>
Excess of operating receipts over operating disbursements	<u>9,581</u>
Non-operating receipts (disbursements):	
Interest on investments	18,783
Landfill improvements	(22,429)
Net non-operating receipts (disbursements)	<u>(3,646)</u>
Change in cash balance	5,935
Cash balance beginning of year	<u>1,083,906</u>
Cash balance end of year	<u>\$ 1,089,841</u>
<b>Cash Basis Fund Balance</b>	
Restricted for:	
Closure and postclosure care	\$ 754,408
Solid waste tonnage fees	122,287
Total restricted cash basis fund balance	<u>876,695</u>
Unrestricted	<u>213,146</u>
Total cash basis fund balance	<u>\$ 1,089,841</u>

See notes to financial statement.

Delaware County Solid Waste Disposal Commission

Notes to Financial Statement

June 30, 2015

**(1) Summary of Significant Accounting Policies**

The Delaware County Solid Waste Disposal Commission was formed in 1989 pursuant to the provisions of Chapter 28E of the Code of Iowa. The Commission is a joint sanitary waste disposal project for all persons and property within the boundaries of the political subdivisions represented.

The Commission is composed of one representative from participating cities and three representatives from Delaware County. The representative of a city shall be a member of the City Council of that city, appointed and certified to the Commission by the Mayor with the approval of the City Council. The representatives of the County shall be the members of the Board of Supervisors.

The member cities are Manchester, Dundee, Masonville, Ryan, Earlville, Edgewood, Greeley, Colesburg, Hopkinton, Delhi, Delaware and Strawberry Point.

The landfill operated by the Commission closed December 31, 2000 and private haulers now take waste to the Dubuque Metropolitan Area Solid Waste Agency for disposal.

A. Reporting Entity

For financial reporting purposes, the Delaware County Solid Waste Disposal Commission has included all funds, organizations, agencies, boards, commissions and authorities. The Commission 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 Commission are such that exclusion would cause the Commission's financial statement 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 Commission 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 Commission. The Commission has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Commission are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The Commission maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Commission is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items, including the estimated payable for closure and postclosure care. Accordingly, the financial statement does not present the financial position and results of operations of the Commission in accordance with U.S. generally accepted accounting principles.

D. Cash Basis Fund Balance

Funds set aside for payment of closure and postclosure care and solid waste tonnage fees are classified as restricted.

**(2) Cash and Investments**

The Commission's deposits in banks at June 30, 2015 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 the depositories to ensure there will be no loss of public funds.

The Commission 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 Commission; 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 Commission had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 3, as amended by Statement No. 40.

**(3) Closure and Postclosure Care Costs**

To comply with federal and state regulations, the Commission is required to complete a monitoring system plan and a closure/postclosure care plan and to provide funding necessary to effect closure and postclosure care, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year care requirements for all municipal solid waste landfills which 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 requirement 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 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 year. Estimated total costs 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 changes due to inflation or deflation, technology, or applicable laws or regulations.

The total costs for the Commission as of June 30, 2015 have been estimated at \$661,500 for postclosure care. The Commission has restricted \$754,408 of certificates of deposit as of June 30, 2015 for such purposes.

**(4) Solid Waste Tonnage Fees Retained**

The Commission has established an account for restricting and using solid waste tonnage fees retained by the Commission in accordance with Chapter 455B.310 of the Code of Iowa. At June 30, 2015, the unspent amount retained by the Commission and restricted for the required specific purposes totaled \$122,287.

**(5) Risk Management**

The Commission 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. The Commission assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Delaware County Solid Waste Disposal Commission**



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Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of a Financial Statement Performed in Accordance with  
Government Auditing Standards

To the Members of the Delaware County  
Solid Waste Disposal Commission:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of the Delaware County Solid Waste Disposal Commission as of and for the year ended June 30, 2015, and the related Notes to Financial Statement, and have issued our report thereon dated May 20, 2016. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Delaware County Solid Waste Disposal Commission's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Delaware County Solid Waste Disposal Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Delaware County Solid Waste Disposal Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Delaware County Solid Waste Disposal Commission's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified a deficiency in internal control, described in the accompanying Schedule of Findings as item (A), we consider to be a material weakness.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Delaware County Solid Waste Disposal Commission's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the Commission's operations for the year ended June 30, 2015 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Commission. 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.

### The Delaware County Solid Waste Disposal Commission's Response to the Finding

The Delaware County Solid Waste Disposal Commission's response to the finding identified in our audit is described in the accompanying Schedule of Findings. The Delaware County Solid Waste Disposal Commission's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Delaware County Solid Waste Disposal Commission 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.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 20, 2016

Delaware County Solid Waste Disposal Commission

Schedule of Findings

Year ended June 30, 2015

**Finding Related to the Financial Statement:**

**INTERNAL CONTROL DEFICIENCY:**

- (A) Segregation of Duties – One important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The cash receipts listing, bank depositing, posting of the cash receipts to the cash receipts journal, check writing, signing and mailing functions, bank reconciliations and recording of investments are all done by the same person.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the Commission should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including Commission officials.

Response – The Board will discuss at the upcoming meeting to have a board member review the financial reports and supporting documentation in more detail. We will continue to have bank statements signed by the chairman or another member of the board.

Conclusion – Response accepted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

Delaware County Solid Waste Disposal Commission

Schedule of Findings

Year ended June 30, 2015

**Findings Related to Required Statutory Reporting:**

- (1) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25,1979 were noted.
- (2) Travel Expense – No disbursements of Commission money for travel expenses of spouses of Commission officials or employees were noted.
- (3) Commission Minutes – No transactions were found that we believe should have been approved in the Commission minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Commission’s investment policy were noted.
- (5) Solid Waste Tonnage Fees Retained – No instances of non-compliance with the solid waste tonnage fees used or retained in accordance with Chapter 455B.310 of the Code of Iowa were noted.
- (6) Financial Assurance – The Commission has chosen to designate a portion of its balance to demonstrate financial assurance for closure and postclosure care 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	<u>\$ 661,500</u>
Amount Commission has restricted and reserved for closure and postclosure care	<u>\$ 754,408</u>

Delaware County Solid Waste Disposal Commission

Staff

This audit was performed by:

Brian R. Brustkern, CPA, Manager  
Jenna M. Paysen, Staff Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA  
Deputy Auditor of State