

**CLINTON COUNTY AREA SOLID WASTE AGENCY
OCTOBER 12, 2023**

9 PRESENT

Chairman Varner called the meeting to order at 6:30 PM. Roll call was taken; those present were;

Clinton - Schemers	Clinton County – George	DeWitt – Chrones
Camanche - Varner	Andover – White	Delmar – Goodall
Goose Lake – Mattis	Grand Mound - Lange	Low Moor - Pray

We have 9 votes present; 5 votes needed for majority and 7 needed for a super majority.

Andover made a motion to approve August 9, 2023 minutes. Low Moor seconded. Motion unanimously carried.

AUDIENCE COMMENTS: None

UNANIMOUS CONSENT CALENDAR: Clinton made a motion to approve the Unanimous Consent Calendar. Delmar seconded. Motion unanimously carried.

DIRECTOR OF OPERATIONS AND EDUCATION REPORT – Brad Seward

- A. DNR Inspection Report – Ryan Stouder of DNR stopped in for a DNR visit on September 29th. While no initial issues were shared by Stouder, the official report has not yet been issued.
- B. ISOSWO – IRA Conference in Waterloo Update – The conference was early last week and covered a number of topics. One session was a roundtable on operational issues at landfills. A lot of this session focused on landfill fires caused by rechargeable batteries. Numerous facilities are dealing with this issue. Scott and Dubuque Counties have fire cameras in place for quicker response. Also, there are some facilities looking into battery and propane tank scanning technology.

Jeff Phillips from SCS also had a presentation on landfill fires. 2023 is on pace nationally for be the worst year for landfill fires. Causes of fires were discussed. Kind of shocking statistic was given that 1 ton of garbage has the same amount of potential as 100 gallons of fuel. There were talks about what was needed on site to fight these fires from spreading, including foam/suppressants and soil. Keeping an active dialogue with local fire departments.

Another session that I found interesting is how Cedar Rapids – Linn County is dealing with a landfill that is nearing end of life. That area is out of landfill space by 2044 at the latest. The organization will NOT site a new landfill in Linn County. Cedar Rapids Linn County is looking into exploring transfer station sites.

There was also a presentation on contamination in recycling and a DNR update on the rewriting of the rules under the state Executive Order.

- C. Vespene Project Update – Vespene has sent a sample agreement to the agency for review. Would the board or a committee like to review this before I send to legal for review?

DeWitt: I would like to move this along.

Low Moor: Don't want to waste legal's time with a sample.

Clinton County: Is this form agreement? Seward: 33 pages. Clinton County: I would say send it to legal. Seward: Is everybody else on board with that? Yes.

ENGINEER SITE REPORT – Seward reported. Briefly reviewed communication from engineer.

LANDFILL OPERATIONS REPORT – NONE

COMMUNICATIONS FROM ANY AGENCY MEMBERS OR THEIR CONSTITUENTS: NONE

UNFINISHED BUSINESS: NONE

NEW BUSINESS

- A. Fiscal Year 2022 Audit REPORT - A copy of the audit was e-mailed to the board members by the Auditor's office.

Here are some of the highlights. We received a clean opinion, meaning that the financial statements fairly present the financial position of the agency.

The audit shows operating revenues increased by 1% from fiscal year 2021. Operating expenses were 2.3% higher than the previous year. The agency's net position increased by 2%.

No instances of non-compliance were noted.

The audit staff did find one internal control deficiencies. The agency was again noted for segregation of duties. Because of the small office atmosphere this is the toughest to correct and unless we were to triple office staff size, then it would be tough to get this remark to go away.

Cindy Howard, Finance and Office Administration Manager, with the agency: Generally, the auditors want seven people to handle transactions. Numerous entities get written up for this.

There was also an issue with financial reporting. Some payables were not properly recorded at the end of the fiscal year. This issue has been corrected working with the software vendors.

Howard: We've never been written up on this before. End of the fiscal year, they want balance of payables showing. They don't clear the bank until the following month. June expenses need to be in financial reporting. Different auditors, different process.

Would the board make a motion to accept the fiscal year 2022 audit?

Andover made a motion to approve the audit for FY 2022 as presented. Clinton seconded. Roll call vote was taken.

Clinton – Schemers - Yes	Clinton County – George - Yes	DeWitt – Chrones - Yes
Camanche - Varner - Yes	Andover – White - Yes	Delmar – Goodall - Yes
Goose Lake – Mattis – Yes	Grand Mound - Lange - Yes	Low Moor – Pray – Yes

Motion was approved 9-0.

- B. Intangible Asset Policy

MEMO # 1 / PROPOSAL # 1

This is for intangible assets, such as software and such. This would include our accounting software and such. Cindy Howard has been working with the auditor's staff since the capital assets software went into effect. Howard: This is for your accountant.

DeWitt: We have nothing that currently meets these criteria, but still need a policy?

Howard: You do. If you have a lease over five thousand, then you need a policy to guide.

Clinton County made a motion to approve the intangible asset policy. Andover seconded. Motion unanimously carried. Motion was approved 9-0.

C. Right to Use Lease Asset Policy

PROPOSAL # 2

This is for leasing of certain items and is a new policy required for the auditor. At this time, we have nothing that meets the criteria in this policy.

Camanche made a motion to approve the intangible asset policy. Low Moor seconded. Motion unanimously carried. Motion was approved 9-0.

EMERGENCY BUSINESS:

- A. Ending of Clinton County Insurance Affiliation for CCASWA:
Clinton County requested this item.

Clinton County: we will not be offering health insurance to employees of the Clinton County Area Solid Waste Agency starting in fiscal year 2025 (July 1, 2024).

Camanche: I would prefer to have this on the regular agenda.

Clinton County: This affects L 'Arche and CCASWA. We wanted give as much notice as possible, so you could shop other options.

Camanche: I still would prefer to have this on a regularly scheduled agenda. Clinton County: That's ok. I wanted to bring it to you as soon as possible. Decision was made Monday to end the agreement in FY 2025.

- B. Clinton County Funding of 28E Levy:
Clinton County: Also, all supervisors met, independently, with our budget director (Nick) and Auditor (Eric). We would like to know more about the \$225K Levy.

Camanche: It's not on the agenda, so we can't do anything about it (this evening).

Clinton County: I'm not asking for any kind of vote. For our budget purposes, we need to know the balance of that account and if it will be met prior to being used (Prior to being closed). We need to know if we are ahead or behind schedule. That's what we need.

Seward: We can work to get that for next month.

DeWitt made a motion to adjourn; until November 9th, 2023, at the Recycling Center at 6:30 PM. Adjourned at 6:51 PM.