

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES	1 – 5
SUMMARY OF FINDINGS AND QUESTIONED COSTS	6 – 11
FOLLOW- UP ON PRIOR FINDINGS:	
Prior Financial Audit Report.....	13
Prior Performance Review.....	13 – 14
Prior Agreed-Upon Procedures.....	14 – 16
APPENDICES:	
I History and Organization.....	18 – 20
II Schedule of State Funding, Years Ended June 30, 2007 and June 30, 2006.....	21 – 23
III Composition of Cash Balance, June 30, 2007	24

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES**

CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting & Consulting Firm

One Broadway Building
1 East Broadway
Columbia, MO 65203-4205
573 / 442 - 8427
FAX / 875 = 7876
www.caseycpas.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

Missouri Department of Natural Resources
Jefferson City, Missouri
and
Mid-Missouri Solid Waste Management District- Region H
Columbia, Missouri

We have performed the procedures enumerated below, which were agreed to by the Missouri Department of Natural Resources (the "Department" or "MDNR"), solely to assist you in evaluating the effectiveness of the Mid-Missouri Solid Waste Management District - Region H's (the "District") compliance with state law, regulations, and policies for the period July 1, 2005 through June 30, 2007. Management is responsible for the District's internal control over compliance with these requirements and the accompanying appendices.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the District's solid waste management program and any fraud or illegal acts that are more than inconsequential that come to our attention. We are also required to obtain the views of management on those matters. Our agreed-upon procedures engagement disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of management, are described in the accompanying Summary of Findings and Questioned Costs.

Our procedures, as set forth in the MDNR Solid Waste Management District Agreed-Upon Procedures Engagement, and findings are as follows:

1. History and Organization

We reviewed the history and organization of the District for compliance with the Revised Statutes of Missouri (RSMo). This included a review of the:

MEMBER

American
Institute of
Certified
Public
Accountants

Missouri
Society of
Certified
Public
Accountants

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)**

- District organization and formation;
- Executive Board and Council structure, terms and functions, including if the District was organized under an alternative management structure;
- Policies and procedures for monitoring members of the Executive Board and Council; and
- District by-laws.

Findings: None (See Appendix 1)

2. Minutes of Meetings

We reviewed all minutes of meetings for the Executive Board and Council for the engagement period and completed Attachment 1 "The Missouri Sunshine Law Compliance Checklist" to determine if meetings are documented as required. We also reviewed whether the District had a written policy in accordance with Chapter 610 RSMo regarding the release of information on any meeting, record, or vote as required by state law.

Findings: See Finding Number 1

3. Follow-up to Prior Audits

We determined what actions the District has taken to correct the findings, including the status and corrective action on the prior financial audit, special review by the MDNR Solid Waste Management Program, and the prior agreed-upon procedures engagement.

Findings: See Follow-Up on Prior Findings

4. Internal Controls

We reviewed the District's internal controls and completed Attachment 2 "Internal Control Questionnaire", which identifies strengths and weaknesses of the internal controls.

Findings: None

5. Cash

We obtained a listing of all bank account names and numbers of the District and performed the following procedures:

- Verified the bank reconciliation process;
- Confirmed with the MDNR advanced funds for deposit (See Appendix II);
- Evaluated control, custody and signing of checks;
- Reviewed for any local funds;
- Reconciled year-end cash balances by type, state, local, etc., to amounts reported to the MDNR (See Appendix III);
- Reviewed and analyzed the allocation and use of interest income and program income; and
- Reviewed the District's cash management practices.

Findings: See Findings Numbers 2 and 3

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)**

6. Administrative/Management Services

We reviewed and determined that the District contracts with the city of Columbia for its administrative/management services, and:

- Determined that contract terms are written and properly approved;
- Reviewed the contract for propriety and reasonableness; and
- Reviewed invoices and supporting documentation to determine that payments for services are appropriate, properly approved, and in compliance with the contract terms.

Findings: None

7. General and Special Terms and Conditions

We reviewed and documented the District's compliance with the general and special terms and conditions of the financial assistance agreement with the MDNR for the following requirements:

- Non-Discrimination;
- Environmental laws and eligibility;
- Hatch Act and restrictions on lobbying;
- Program income;
- Equipment management;
- Prior approval for publications;
- Audit requirements;
- Recycled paper; and
- Contracting with small and minority firms.

Findings: See Finding Number 4

8. District Grants

We obtained a schedule of District grants from the MDNR and reviewed the Guidance Document for Solid Waste Management District Grants. We also completed Attachment 3 "Detailed Review of District Grant Projects" for each awarded project selected for review. This included the review, evaluation and testing for the:

1. Proposal procurement process;
2. Proposal review and evaluation process; and,
3. Awarded projects selected as follows:
 - H2006-01, Region H/Plan Implementation and District Operation;
 - H2006-02, Boonslick Industries, Inc./Increasing Effectiveness;
 - H2006-03, City of Fulton/HHW Collections;
 - H2006-04, City of Columbia/Box Truck with Tommy Lift Purchase;
 - H2006-07, City of Columbia/Truck Scale Purchase;
 - H2006-08, University of Missouri/Special Event Recycling Bin Purchase;
 - H2006-12, River Relief, Inc./Osage River Mouth Cleanup;
 - H2006-14, Region H/Plan Implementation and District Operation;
 - H2007-01, Region H/District Operation;
 - H2007-04, River Relief, Inc./Boat, Trailer and Cleanup Purchase;
 - H2007-05, City of Mexico/HHW Collection;
 - H2007-06, Boonslick Industries, Inc./Compactor Truck, Bins/Containers Purchase;

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED UPON PROCEDURES (CONTINUED)**

8. District Grants (continued)

- H2007-07, University of Mo-Columbia/Campus Recycling Container Purchase;
- H2007-08, City of Fulton/Recycling Consulting Fees;
- H2007-09, City of Columbia/Eddy Separator Purchase; and
- H2007-15, City of Columbia/Plastic Recycling Container Purchase.

Findings: See Findings Numbers 5, 6, and 7

We were not engaged to and did not conduct an examination or review of the subject matter, the objectives of which would be the expression of an opinion or limited assurance on the subject matter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Missouri Department of Natural Resources and the Mid-Missouri Solid Waste Management District – Region H and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Casey and Company, LLC

Casey and Company, LLC
Certified Public Accountants
Columbia, Missouri

June 11, 2008

SUMMARY OF FINDINGS AND QUESTIONED COSTS

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007**

1. Executive Board/Council Meeting Minutes Incomplete and No Sunshine Law Policy

Condition: The Executive Board/Council meeting agenda/public notice does not include whether the meeting is open or closed to the public; the Executive Board/Council meeting minutes do not include the time of the meeting and the place the meeting occurred; and the District does not have a written policy in compliance with the open meetings and records law as required by Chapter 610, RSMo, and Article XIII, section B of the District's by-laws.

Criteria: RSMo, Chapter 610 (commonly referred to as the Missouri Sunshine Law) requires the public notice/agenda to include whether the meeting is open or closed to the public and to include in the minutes for each board or council meeting the time of the meeting and the place the meeting occurred. RSMo Section 610.028.2 requires the District to adopt a written policy in compliance with the open meetings and records law pertaining to the release of information on any meeting, record, or vote.

Cause: The District was unaware of the criteria requirements.

Effect: The District did not fully comply with the Sunshine Law.

Recommendation:

We recommend that the District include in its public notice/agenda whether the Executive Board/Council meeting is open or closed to the public and include the time of the meeting and the place the meeting occurred in the minutes. We also recommend the District adopt a written policy in compliance with the open meetings and record law as required by state law.

District Response:

Recommendations to include "open" or "closed" meeting, date, time and place of meeting on the agenda, public notice, and meeting minutes were implemented effective June 11, 2008. A written policy for the open meetings and records laws including a form to request documents will be drafted and submitted for Executive Board approval at the August 13, 2008 meeting.

2. District's Quarterly Project Financial Summary Forms Not Accurately Prepared

Condition: The quarterly reports for the periods ended June 30, 2007 and June 30, 2006, were not accurately prepared and did not reconcile to the total cash balance held by the District at fiscal year end. A reconciliation of the total project awards received, disbursed, and ending balances was prepared for both fiscal years and the reconciliation as of June 30, 2007 is included at Appendix III. This reconciliation showed an unidentified balance remaining in the District's bank accounts of \$7,805.

Criteria: Section 1.E.1. of the General Terms and Conditions requires that accurate, current, and complete disclosure of financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the subgrant.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007**

Cause: The District neglected to properly report the interest income and program income earned each fiscal year and to timely allocate such funds to a particular grant for proper spending.

Effect: The District is not maintaining proper records regarding the monies remaining in each subgrant or unobligated carryover funds from prior projects compared to the total cash balance held by the District.

Questioned Costs:
The unidentified balance of \$7,805 remaining in the bank account is questioned.

Recommendation:
The District properly prepare its quarterly financial reports by subgrant noting the receipts and disbursements from each grant funded by the MDNR and any carryover funds unobligated. The balances remaining in each subgrant should be reconciled to the total cash balance held by the District. Any unidentified funds must be obligated by the District during the next grant cycle.

District Response:

The excess \$7,805 is unidentified monies that will be obligated in FY2009. In FY2008, the District was diligent in obligating monies from carryover (\$29,769), program income (\$4,000), and interest (\$21,375). The District will ensure unobligated monies are documented and re-obligated in future grant cycles.

3. Interest Income and Program Income Not Timely Obligated

Condition: The District is not timely obligating the interest income and program income collected and held in the District's bank accounts. At June 30, 2007, the District had interest income of \$45,203 and program income of \$13,957 which had been allowed to accumulate over several years.

Criteria: Interest income earned on state grants is considered state funds and the expenditure of interest income must be done pursuant to a state grant approved by the MDNR. The Department's Special Terms and Conditions state: "Expenditure of income earned from interest on district grant agreement funds must be in compliance with 10 CSR 80-9.050 Solid Waste Management Fund (SWMF) – District Grants." State rule 10 CSR 80-9.050(1)(C)1 states: "Grant monies made available by this rule shall be allocated by the district for projects contained within the district's approved solid waste management plan."

Cause: The District had neglected to properly allocate the interest income and program income earned each fiscal year to a particular project for proper spending.

Effect: The District did not follow the MDNR guidelines on showing interest income and program income as an obligated balance to be spent as part of another grant.

Recommendation:
We recommend that the District timely obligate the interest income and program income remaining in its bank accounts to future grant projects.

District Response:

Since FY2007 (Grant #2007001), the District has documented and obligated program and interest income to reach "reasonable" fund balances. The District

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 1005 THROUGH JUNE 30, 2007**

will continue to document, monitor, and obligate funds in future grant cycles. Monies were also obligated during FY2008 grant cycles.

4. Recycled Paper

Condition: The chasing arrows symbol representing the recycled content of the paper used by the District is not displayed on at least one page of materials provided to outside parties.

Criteria: The Special Terms and Conditions require that the chasing arrows symbol be displayed on at least one page of materials provided to any parties.

Cause: The District was unaware of the compliance requirement.

Effect: The District was not fully in compliance with the Special Terms and Conditions provided by the MDNR.

Recommendation:

We recommend the District display the chasing arrow symbol on at least one page of materials provided to any parties.

District Response:

The chasing arrows symbol has been added to our templates and will be reflected on at least one page of future documentation.

5. Proof of Insurance on Capital Assets Not Obtained

Condition: The District did not obtain proof of insurance from certain subgrantees (projects H2006-02; H2006-04; H2006-05; and H2006-07) to ensure there is coverage on equipment items purchased with SWMF monies.

Criteria: The Special Terms and Conditions require that the subgrantee shall procure and maintain insurance on all equipment, buildings, and site improvements purchased or constructed with SWMF monies.

Cause: The District did not require the subgrantees to furnish insurance coverage documentation on equipment items purchased with SWMF monies.

Effect: The District and MDNR could be subject to a potential loss of assets if the equipment items purchased with SWMF monies are not adequately insured.

Recommendation:

We recommend that the District obtain insurance coverage documentation from the subgrantee for all equipment, buildings, and site improvements purchased or constructed with SWMF monies.

District Response:

The District has requested and received notification of insurance on equipment from subgrantees on projects 2006002, 2006004, 2006005, and 2006007. Herein forward, subgrantees will be required to provide insurance on or before the date on which they submit their first request for reimbursement. They will also need to provide the cover sheet of their insurance policy. No reimbursement will be made prior to receipt of insurance documentation. This

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007**

requirement will be included in the District's Application and Guidance Documents, District Grant Workshops, and FAA documents and discussions with subgrantees.

6. Documentation of Competitive Bids Not Required From Subgrantees

Condition: The District did not require proof of documentation on competitive bids solicited by two subgrantees (projects H2006-04 and H2007-06).

Criteria: RSMo Chapter 34 and 1 CSR 40-1.050 provide for competitive bids to be taken on the purchase of items over set limits and documentation retained to support bids taken.

Cause: The District left the bidding process up to the subgrantees for them to report on their quarterly reports but did not ask for or obtain documentation of bids solicited and awarded.

Effect: The District cannot be assured that the subgrantees followed appropriate state laws in soliciting bids for items purchased with district grant monies.

Recommendation:

We recommend that the District obtain documentation from the subgrantees regarding the solicitation and the awarding of bids for items purchased with district grant monies.

District Response:

This will be implemented and required in the same manner as the insurance notification. Copies of bids must be submitted on or before the date of the first request for reimbursement.

7. District Spent Monies After Lapse of Financial Assistance Agreement

Condition: The District made expenditures on project H2007-01 after lapse of the financial assistance agreement (FAA) on June 30, 2007. The District's Executive Board did not approve to amend or extend the FAA until the July 2007 meeting at which time the FAA was granted an extension until December 30, 2007. The letter from the MDNR SWMP for approval of the extension was dated November 14, 2007, and the District made expenditures totaling \$54,464 from July 1, 2007 up to the approval by the MDNR SWMP.

Criteria: 10 CSR 80-9.050(1)(E)3 states "The following costs are considered ineligible for district grant funding:... B. Costs incurred before the project start date or after the project end date." 10 CSR 80-9.050 (4)(B) states "Accounting records must be supported by source documentation such as cancelled checks, paid bills, payrolls, time and attendance records, contract, and agreement award documents."

Cause: The District Planner that was recently hired at the time did not understand or realize that the FAA had to be approved and submitted to the MDNR before the end of the fiscal year.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
SUMMARY OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007**

Effect: The District made expenditures on this project that were not preapproved by the MDNR.

Questioned Costs:
Total expenditures of \$54,464 are questioned.

Recommendation:
We recommend that the District approve future FAA amendments before the grants are complete and seek SWMP approval prior to the expiration date. We also recommend the District resolve the questioned costs with the MDNR.

District Response:
The issue from the Grant #2007001 and Grant #2008001 was recognized and addressed at the time of the incident as MMSWMD and DNR worked through the issue. A procedure written and included in District H's by-laws has been approved by the MMSWMD Executive Board and adopted by the MMSWMD District Council on May 21, 2008.

FOLLOW-UP ON PRIOR FINDINGS

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H FOLLOW-UP ON PRIOR FINDINGS

The Mid-Missouri Solid Waste Management District had an independent financial audit report for the year ended June 30, 2007. That report had the following findings with the current status for each finding noted. Both of the prior findings were considered implemented.

Finding 1: General Accounting

Individuals assigned the basic accounting functions for the District recorded all grant revenue transactions improperly subsequent to April 1, 2007. Additionally, the individual was not aware of basic financial accounting and reporting concepts.

Status:

The District Planner now has had the appropriate training for financial accounting and reporting concepts associated with the District's transactions. No similar condition was noted during the present engagement; however, the quarterly financial status report as of June 30, 2007 was not accurately prepared to reconcile grant project balances to the total cash balance. See Finding Number 2.

Finding 2: Segregation of Duties

The District had potential conflicts with personnel who have the ability to single-handedly access, record and report cash and investments, revenue and accounts receivable, and payroll and related liabilities. The District had only one employee for part of the year to perform all accounting functions of the District.

Status:

The District, along with the City, hired an Office Assistant to assist the District Coordinator with duties and assisting with accounting functions. The District Coordinator works closely with Executive Board members to ensure and maintain the integrity of the District's financial records. No similar condition was noted during the present engagement.

A separate "Performance Review" by the Missouri Department of Natural Resources (MDNR) Solid Waste Management Program (SWMP) was conducted in December 2004 and January 2005. The MDNR offered the following recommendations that were not considered findings.

1. Document Site Visits Conducted by District Staff

The MDNR noted that site visits are an important component of oversight of grantees and recommended that the District staff document their visits to show the District is performing this task.

The District Planner indicated that site visits have been performed and documented on projects and will be continued on an on-going basis. The current engagement noted that site visits have been documented in the grant notebooks on projects reviewed.

2. Evaluate Funding of any Future Waste Tire Collections

The MDNR was concerned that scrap tire amnesty collection events may be counter-productive and recommended the District Board evaluate its policy to determine if any changes are needed.

The District Planner indicated that the Executive Board values the waste tire amnesty collection as a positive recycling event and plans to continue having them since it brings in many tires for

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT FOLLOW-UP ON PRIOR FINDINGS (CONTINUED)

recycling. Events are held during the year at different locations within the District. The current engagement noted that waste tire collections continually were held by the District.

3. Establish Criteria for Repeat Grant Applications

The MDNR was concerned that some grant funds may be used to subsidize on-going operations instead of as a one-time incentive to expand recycling services in the state. The MDNR recommended that the District formalize the criteria that restrict the use of grant funds to a one-time incentive to expand recycling services.

The District Planner indicated that the District board believes that grant funding should not be used to subsidize existing programs but to implement new programs or to expand or enhance current ones. This is noted as written criteria in the District's grant application and guidance document when subgrantees submit proposals for new projects each year. The current engagement noted that the criteria were written as noted in the grant application and guidance document.

The Mid-Missouri Solid Waste Management District previously had an agreed-upon procedures review for the fiscal years of 1992-1997 which was contracted to an independent CPA firm by the MDNR. That report had the following findings with the current status for each finding noted. All 8 prior findings were considered implemented by the District.

Finding 1: Inadequate Match Documentation

For fiscal year 1995, the District could not support the one-third match for the District's \$20,000 administrative grant.

Status:

The District provided to the SWMP documentation outlining the in-kind match. No similar condition was noted during the current engagement.

Finding 2: Reports Not Timely Filed – District Grant

Quarterly and final project reports for the District grants were not submitted to the MDNR on a timely basis or at all for several District grants.

Status:

The District indicated that it has provided the MDNR with delinquent and current quarterly status reports. The District also indicated that the reports are electronically generated now which will enable the District to provide timely submissions to the MDNR. No similar condition was noted during the current engagement.

Finding 3: Financial Assistance Agreement Signed Late

District grant 95002 was awarded on June 1, 1995, but the District had failed to enter into a Financial Assistance Agreement (FAA) as of that date. It was determined that the Executive Board read the FAA on June 19, 1995, and approved the agreement on July 3, 1995, both dates being after the effective date of the agreement.

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT FOLLOW-UP ON PRIOR FINDINGS (CONTINUED)

Status:

The District provided documentation to the SWMP that the fiscal year 1995 FAA was signed before the June 1, 1995 effective date, which was indicated on the FAA between the District and its subgrantee. No similar condition was noted during the current engagement.

Finding 4: Fifteen Percent Retainage Paid Before Final Report – District Grant 93055

The District disbursed the final payment, including the 15 percent retention, under District Grant 93055 before the final report on project expenditures was received. The date of the final report was October 16, 1994, or 30 days after the date of final payment, September 16, 1994.

Status:

The District indicated that the fiscal year 1993 executive board was unaware of the 15 percent retainage requirement, but that the current administration is, and is committed to complying with this requirement. No similar condition was noted during the current engagement.

Finding 5: Composition of the Executive Board

The District's Executive Board is comprised of nine members, which is not in accordance with state law that requires the council to select seven persons to serve on the Executive Board.

Status:

The District provided documentation to the SWMP on March 23, 1999, that indicated the District met on January 8, 1992, for an Executive Board meeting and decided their formal formation as a District by electing to use an alternative management structure. No similar condition was noted during the current engagement.

Finding 6: Budget and Scope of Work Revisions

It was the policy of the District to discuss with subgrantees proposed budget and scope of work revisions and then obtain board approval. The District then discussed project revisions on the next quarterly report submitted to the MDNR. A cost revision that was negotiated with subgrantees was submitted to the MDNR as part of the District's request for re-budgeting carryover funds to the subsequent year and obtained MDNR's approval of such.

Status:

The District indicated that there is no need for the District to develop or otherwise state an official procedure regarding the process for approval of amendments to subgrant FAA. The District considers the General Terms and Conditions to be of sufficient weight to constitute official procedure. The District will comply with the General Terms and Conditions when handling all future amendments. No similar condition was noted during the current engagement.

Finding 7: MBE/WBE Utilization

The District's current practices do not include a formal policy to encourage utilization of minority, women, and small disadvantaged businesses when procuring goods and services.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
FOLLOW-UP ON PRIOR FINDINGS (CONTINUED)**

Status:

The District provided draft documentation to the SWMP on December 22, 1999, that will be added to its District Grant Application and Guidance Document to comply with the General Terms and Conditions, II. W as recommended. No similar condition was noted during the current engagement.

Finding 8: Conflict of Interest

The District has an informal policy regarding conflict of interest and not a formal policy setting out guidelines to Council and Executive Board members and grant evaluators.

Status:

The District indicated that it does have a formal policy regarding conflict of interest. It also provided documentation to the SWMP that will be added to its District Grant Application and Guidance Document to comply with the General Terms and Conditions II. Q. No similar condition was noted during the current engagement.

APPENDICES

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H
HISTORY AND ORGANIZATION**

Function of the District

Missouri's 20 solid waste management districts were created to foster regional cooperation among cities and counties in addressing solid waste management issues. The main function of a District is to develop a solid waste management plan with an emphasis on diverting waste from landfills and to assist with implementation of the plan. Plans should include provisions for a range of solid waste activities: waste reduction programs; opportunities for material reuse; recycling collection and processing services; compost facilities and other yard waste collection options; education in schools and for the general public; management alternatives for items banned from Missouri landfills and household hazardous waste; and prevention or remediation of illegal dumps. To help achieve their goals, Districts administer grants to public and private entities in their District, made possible with monies from the Solid Waste Management Fund through the Missouri Department of Natural Resources.

Organizational Structure of the District

The Mid-Missouri Solid Waste Management District (Region H or MMSWMD) was officially recognized on December 4, 1991 by the Missouri Department of Natural Resources, and presently consists of eight counties in mid-Missouri and twenty-four cities within these counties that have a population of 500 or more and one city that has a population of less than 500. The counties and the cities with a population of 500 or more (or 500 and less) that comprise the District are as follows:

Counties	Cities		
	Ashland	Hallsville	Russellville
Audrain	Auxvasse	Holts Summit	Sturgeon
Boone	Boonville	Jefferson City	St. Martins
Callaway	California	Ladonia	Taos
Cole	Centralia	Linn	Tipton
Cooper	Columbia	Mexico	Vandalia
Howard	Fayette	New Franklin	Wardsville
Moniteau	Fulton	Otterville (<500)	
Osage	Glasgow	Pilot Grove	

The District's activities are administered by the City of Columbia through a written contract. District personnel consist of a planner and a staff person (Office Assistant) whose salary is partially funded by the city.

The District adopted the "Alternative Management Structure" per an executive board meeting in January 8, 1992 to be in compliance with RSMo Section 260.315. Participation in the District is voluntary and is formally established through a resolution of adoption filed with the District office by the member governments. The District is managed by an Executive Board consisting of one member from each of the eight counties and one member from each city that has a population greater than 35,000, or a total of 10 members. The District's by-laws indicate that the Full Council for the District shall consist of two members from each of the eight counties (16) plus one member from each city (25) or a total of 41 members.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H
HISTORY AND ORGANIZATION (CONTINUED)**

The District Council members along with the Executive Board members at June 30, 2007 are as follows:

Audrain County

City of Laddonia
City of Mexico
City of Vandalia

Tom Groves (1)
Mary Jo Harris
Vacant
Barb Pickering
Karen Schultz

Boone County

City of Ashland
City of Centralia
City of Columbia
City of Hallsville
City of Sturgeon

Skip Elkin (1)
Thad Yonke
John Fraga
Tim Grenke
Mary Ellen Lea (2)
Cheri Reisch
Vacant

Callaway County

City of Auxvasse
City of Fulton
City of Holts Summit

Lee Fritz
Sharon Lynch
Vacant
J. C. Miller (1)
Richard Parks

Cole County

City of Jefferson City
City of Russellville
City of St. Martins
City of Taos
City of Wardsville

Mike Forck (1)
Mark Luebbering
Charles Lansford (1)
Vacant
Sam Bayne
Bob Urban
Chris Long

Cooper County

City of Boonville
City of Otterville
City of Pilot Grove

Eddie Brickner
Charles Scholtzhauer
M. L. Cauthon (1)
James Zumsteg
Cathy Lammers

Howard County

City of Fayette
City of Glasgow
City of New Franklin

Howard Black
Lowell Eaton
William Fisher (1)
Travis Boss
Rob Harvey

Moniteau County

City of California
City of Tipton

Tony Barry
Kim Roll (1)
Rick Graham
Charlie Hainen

Osage County

City of Linn

Jerry Wolfe (1)
Vince Samson
Mark Voss

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H
HISTORY AND ORGANIZATION (CONTINUED)**

Full Council members and Executive Board members serve a term of one year until reappointment or replacement.

- (1) Executive Board member
- (2) Executive Board alternate

The listing provided by the District Planner for Council members did not have any representatives designated for the cities of Laddonia, Sturgeon, Auxvasse, and Russellville.

The Office Assistant serves as Secretary to the board as a non-voting member, with the District Planner also serving on the board as a non-voting member.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H
SCHEDULE OF STATE FUNDING
YEARS ENDED JUNE 30, 2007 AND JUNE 30, 2006**

Year Ended June 30, 2007

<u>Awarded by State</u>	<u>Total</u>	<u>Grant No.</u>	<u>Project Amount</u>	<u>Project Description</u>
August 2006	\$ 4,176.61	2006-08	\$ 4,176.61	University of Missouri Special Event Recycling Bin Purchase
December 2006	\$ 103,999.25	2007-01 2007-02 2007-03	\$ 93,999.25 5,000.00 5,000.00	Region H District Operations Loganbill Enterprises, Inc. Compost Lagoon Pumping System University of Missouri- Columbia Recycling Bin/Banner Purchase
March 2007	\$ 119,483.43	2007-04 2007-06 2007-08	\$ 29,087.43 50,396.00 40,000.00	River Relief, Inc. Boat/Trailer and Cleanup Purchase Boonslick Industries, Inc. Compactor Truck, Bins/ Containers Purchase City of Fulton Recycling Consulting Fees
June 2007	\$ 94,786.90	2007-05 2007-07	\$ 19,786.90 75,000.00	City of Mexico HHW Collections University of Missouri- Columbia Campus Recycling Container Purchase
Total	\$ <u>322,446.19</u>		\$ <u>322,446.19</u>	

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
REGION H
SCHEDULE OF STATE FUNDING (CONTINUED)
YEARS ENDED JUNE 30, 2007 AND JUNE 30, 2006**

Year Ended June 30, 2006

<u>Awarded by State</u>	<u>Total</u>	<u>Grant No.</u>	<u>Project Amount</u>	<u>Project Description</u>
July 2005	\$ 235,152.00	2005-152	\$ 40,128.00	Boonslick Industries, Inc. Recycling Center
		2005-153	32,539.00	Youth in Training to Save Our Resources
		2005-154	44,200.00	Drop, Pick and Roll
		2005-155	45,000.00	Non-Residential/Commercial Compactors and Balers
		2005-156	47,625.00	Ryan Enterprises Recycled Plastic Fence Post
		2005-157	5,826.00	Load Leveler
		2005-158	4,763.00	Bushyhead Road Refuse Recovery
		2005-159	5,000.00	Columbia College Expanded Recycling Program
		2005-160	2,625.00	Mr. Bag-It Costume
		2005-161	3,696.00	Reusables Expansion
2005-162	3,750.00	Bagger System		
December 2005	\$ 44,041.39	2006-01	\$ 44,041.39	Region H Plan Implementation/District Operation Grant
March 2006	\$ 78,900.00	2006-02	\$ 73,900.00	Boonslick Industries, Inc. Increasing Effectiveness
		2006-09	5,000.00	City of Rocheport Yard Waste Disposal Site Improvements
April 2006	\$ 72,121.00	2006-12	\$ 4,500.00	River Relief, Inc. Osage River Cleanup
		2006-14	67,621.00	Region H Plan Implementation and District Operation Grant
June 2006	\$ 176,129.00	2006-03	\$ 30,000.00	City of Fulton HHW Collections
		2006-04	48,750.00	City of Columbia Box Truck With Tommy Lift Purchase
		2006-05	36,250.00	City of Columbia Recycling Mini-Roll-Off Truck Purchase
		2006-06	37,000.00	City of Jefferson City Neighborhood Recycling Bin

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT
 REGION H
 SCHEDULE OF STATE FUNDING (CONTINUED)
 YEARS ENDED JUNE 30, 2007 AND JUNE 30, 2006**

June 2006 (continued)

		2006-07	11,250.00	Purchase
		2006-10	3,750.00	City of Columbia Truck Scale
		2006-11	4,129.00	City of Columbia Informational Kiosks
		2006-13	5,000.00	Columbia College Recycling Program Expansion
				Lincoln University Recycling Program Expansion
Total	\$	<u>606,343.39</u>	<u>\$ 606,343.39</u>	

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
COMPOSITION OF CASH BALANCE
JUNE 30, 2007

Project Grant Number	Project Name	State Award Amount	Carryover Funds Applied	Program & Interest Income Allocated	Total Allocation	Less Funding Not Received by 6/30/07	Expenditures	June 30, 2007 Grants Cash Balance
H2007001	Region H District Operation District-wide	\$ 93,999	\$ 3,354 A	\$ 10,500	\$ 107,853	\$ -	\$ 47,412	\$ 60,441 O
H2007002	Loganbill Enterprises, Inc. Compost Lagoon Pumping Station	5,000	-	-	5,000	-	5,000	-
H2007003	University of Missouri-Columbia Recycling Bin/Banner Purchase	5,000	-	-	5,000	-	-	5,000 O
H2007004	River Relief, Inc. Boat/Trailer and Cleanup Purchase	29,087	1,282 B	-	30,369	-	8,332	22,037 O
H2007005	City of Mexico HHW Collection	19,787	-	-	19,787	-	-	19,787 O
H2007006	Boonslick Industries, Inc. Compactor Truck, Bins/Containers Purchase	50,396	-	-	50,396	-	-	50,396 O
H2007007	University of Missouri-Columbia Campus Recycling Container Purchase	75,000	-	-	75,000	-	-	75,000 O
H2007008	City of Fulton Recycling Consulting Fees	40,000	-	-	40,000	-	-	40,000 O
H2007009	City of Columbia Eddy Current Separator Purchase	45,000	-	-	45,000	45,000	-	-
H2007010	University of Missouri Bioreactor Landfill Gas Monitoring Equipment Purchase	-	-	-	-	-	-	-
H2007011	Central Mo Association for the Education of Young Children Reduce/Reuse Curriculum	5,000	-	-	5,000	5,000	-	-
H2007012	Central Methodist University Campus Recycling Container Purchase	4,964	-	-	4,964	4,964	-	-
H2007013	Kingdom Projects, Inc. Recycling Dumpsters/Containers Purchase	5,000	-	-	5,000	5,000	-	-
H2007014	City of Columbia Reconditioned Baler Purchase	5,000	-	-	5,000	5,000	-	-
H2007015	City of Columbia Plastic Recycling Container Purchase	4,000	-	-	4,000	4,000	-	-
H2006001	Region H Plan Implementation/District Operation Grant	44,041	-	-	44,041	-	44,015	26 O
H2006002	Boonslick Industries, Inc. Increasing Effectiveness	73,900	-	-	73,900	-	62,815	11,085 O
H2006003	City of Fulton HHW Collections	30,000	-	-	30,000	-	12,837	17,163 O
H2006004	City of Columbia Box Truck with Tommy Lift Purchase	48,750	-	-	48,750	-	-	48,750 O
H2006005	City of Columbia Recycling Mini-Roll-off Truck Purchase	36,250	-	-	36,250	-	-	36,250 O
H2006006	City of Jefferson City Neighborhood Recycling Bin Purchase	37,000	-	-	37,000	-	-	37,000 O
H2006007	City of Columbia Truck Scale Purchase	11,250	-	-	11,250	-	9,563	1,687 O
H2006008	University of Missouri Special Event Recycling Bin Purchase	4,177	6,142 C	-	10,319	-	8,771	1,548 O
H2006009	City of Rocheport Yard Waste Disposal Site Improvements	5,000	-	-	5,000	-	2,180	2,820 O
H2006010	City of Columbia Informational Kiosks	3,750	-	-	3,750	-	-	3,750 O
H2006011	Columbia College Recycling Program Expansion	4,129	-	-	4,129	-	3,510	619 O
H2006012	River Relief, Inc. Osage River Mouth Cleanup	4,500	-	-	4,500	-	4,497	3 O
H2006013	Lincoln University Recycling Program Expansion	5,000	-	-	5,000	-	-	5,000 O
H2006014	Region H Plan Implementation and District Operation Grant	67,621	-	-	67,621	-	62,292	5,329 O
2005152	Boonslick Industries, Inc Recycling Center	40,128	(6) B	-	40,122	-	40,122	-
2005153	Youth in Training to Save Our Resources	32,539	(174) B	-	32,365	-	32,365	-
2005154	Drop, Pick and Roll	44,200	-	-	44,200	-	37,485	6,715 O
2005155	Non-Residential/Commercial Compactors and Balers	45,000	-	-	45,000	-	45,000	-
2005156	Ryan Enterprises Recycled Plastic Fence Post	47,625	-	-	47,625	-	47,625	-
2005157	Load Leveler	5,826	11,465 D	-	17,291	-	17,291	-
2005158	Bushyhead Road Refuse Recovery	4,763	(866) B	-	3,897	-	3,897	-
2005159	Columbia College Expanded Recycling Program	5,000	-	-	5,000	-	4,612	388 O
2005160	Mr. Bag-It Costume	2,625	(236) B	-	2,389	-	2,389	-
2005161	Reusables Expansion	3,696	-	-	3,696	-	3,696	-
2005162	Bagger System	3,750	-	-	3,750	-	3,750	-
2005025	Plan Implementation Grant/District Operations Grant for 2005	146,000	(3,354) A	-	142,646	-	142,646	-
Totals		\$ 1,143,753	\$ 17,607	\$ 10,500	\$ 1,171,860	\$ 68,964	\$ 652,102	\$ 450,794

A Leftover funds carried over to project H2007001 Identified interest income July 2001-June 2007 50,703 U
 B Leftover funds carried over to project H2007004 Identified program income July 2002-June 2007 18,957 U
 C Leftover funds carried over from: 2004091(\$2,402); 2004093(\$3,075); 2004097(\$536); and 2004100(\$129) Interest/program income obligated to H2007001 (10,500) O
 D Leftover from prior years' projects Adjusted cash balance June 30, 2007 \$ 509,954
 Reconciled Bank balances \$ 517,759
 Excess funds held in bank accounts unidentified \$ 7,805

O = Obligated
 U = Unobligated