



**SOLID WASTE MANAGEMENT DISTRICT "O"**  
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# CASEY AND COMPANY OF COLUMBIA, L.L.C.



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November 9, 2009

## INDEPENDENT AUDITORS' REPORT

To the Executive Board  
Solid Waste Management District "O"  
Springfield, Missouri

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MAY 21 2010

SWMP OPERATIONS

We have audited the accompanying financial statements of the governmental activities and General Fund of the Solid Waste Management District "O" (the "District"), as of and for the year ended June 30, 2009, which comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the Solid Waste Management District "O" as of June 30, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2009 on our consideration of the District's internal control over financial reporting and on 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* and should be considered in assessing the results of our audit.

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**SOLID WASTE MANAGEMENT DISTRICT "O"  
INDEPENDENT AUDITORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2009**

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The Solid Waste Management District "O" has not presented the managements' discussion and analysis that accounting principles generally accepted in the United States of America has determined to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the Solid Waste Management District "O"'s basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Casey and Company, LLC*

Casey and Company, L.L.C.  
Certified Public Accountants  
Columbia, Missouri

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**BASIC FINANCIAL STATEMENTS**

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2009**

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	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash	\$ 166,476
Capital assets, net of accumulated depreciation	<u>848</u>
Total Assets	\$ <u><u>167,324</u></u>
<b>LIABILITIES:</b>	
Accounts payable	\$ 5,937
Retainage payable	1,112
Deferred revenues	<u>155,907</u>
Total Liabilities	\$ <u>162,956</u>
<b>Net Assets:</b>	
Invested in capital assets, net of related debt	\$ 848
Restricted	<u>3,520</u>
Total Net Assets	\$ <u><u>4,368</u></u>

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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Governmental Activities
<b>Governmental Activities:</b>				
Program and subgrant expenditures -				
Solid Waste Services	\$ <u>(278,334)</u>	\$ -	\$ <u>277,148</u>	\$ <u>(1,186)</u>
Total Governmental Activities	\$ <u><u>(278,334)</u></u>	\$ -	\$ <u><u>277,148</u></u>	\$ <u>(1,186)</u>
		<b>General Revenues:</b>		
			Interest income	\$ <u>1,193</u>
			Change in net assets	\$ 7
<b>Net assets at beginning of year</b>			\$	<u>4,361</u>
<b>Net assets at end of year</b>			\$	<u><u>4,368</u></u>

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**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**BALANCE SHEET**  
**JUNE 30, 2009**

		General Fund
<b>Assets:</b>	\$	
Cash		<u>166,476</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>166,476</u></b>
<b>Liabilities and Fund Balance:</b>		
Accounts payable	\$	5,937
Retainage payable		1,112
Deferred revenues		<u>155,907</u>
<b>Total Liabilities</b>	<b>\$</b>	<b><u>162,956</u></b>
Fund balance - reserved	\$	<u>3,520</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$</b>	<b><u>166,476</u></b>
 <b>Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets</b>		
Total fund balance - governmental fund	\$	3,520
 Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds.		
These assets consist of:		
Computer equipment	\$	2,534
Accumulated depreciation		<u>(1,686)</u>
<b>Total capital assets, net</b>	<b>\$</b>	<b><u>848</u></b>
<b>Total net assets - governmental activities</b>	<b>\$</b>	<b><u>4,368</u></b>

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**SWMP OPERATIONS**

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	General Fund
<b>Revenues:</b>	
Intergovernmental	\$ 277,148
Interest income	1,193
<b>Total Revenues</b>	<b>\$ 278,341</b>
<b>Expenditures:</b>	
Administration-	
Consultive services	\$ 73,517
Professional services	5,800
Travel and training	7,216
Insurance	1,224
Office expense	2,121
Other	4,192
District grant expenditures-	
Equipment and other program services	184,006
<b>Total Expenditures</b>	<b>\$ 278,076</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>265</b>
<b>Fund balance - beginning of year</b>	<b>\$ 3,255</b>
<b>Fund balance - end of year</b>	<b>\$ 3,520</b>
<b>Total net change in fund balance - governmental fund</b>	<b>\$ 265</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense.	\$ (258)
Change in net assets of governmental activities	\$ 7

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SWMP OPERATIONS

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

MAY 21 2010

**1.A. Financial Reporting Entity**

SWMP OPERATIONS

The accompanying financial statements present the activity of the Solid Waste Management District "O" (the "District"). The District was formed pursuant to Section 260.305 of the Revised Statutes of Missouri, and its operation is under the control of an Executive Board under the oversight of the Missouri Department of Natural Resources. The District was formed in May 1992 and includes the counties of Christian, Dallas, Greene, Polk, and Webster. There are twenty cities within these counties that belong to the District. The District is not a component unit of another government organization.

**1.B. Basis of Presentation**

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues; however the District does not receive any taxes but operates substantially under grants received from the Missouri Department of Natural Resources.

The General Fund is the primary and only fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

**1.C. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the Statement of Net Assets and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds utilize a "current financial resources" measurement focus and the accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available.

Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grant revenue and interest income associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available when the District receives cash.

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)**

1.D. Assets, Liabilities, and Equity

Cash

For the purpose of financial reporting "cash" includes all demand accounts. The District has one interest-bearing demand checking account. Petty cash is also included in cash.

Capital Assets

The District's accounting reports capital assets and reports depreciation where appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. All capital assets are used in governmental operations and represent those assets owned by the District. Capital assets purchased through state grants by subgrantees are not included in the basic financial statements. The District must file a UCC-1 form or for those items that require a title through the Department of Revenue the District must be listed as the lien holder to perfect its security interest for all assets in excess of \$5,000 purchased by subgrantees. The security interest in the equipment shall be equivalent to the amount of funding provided for the purchase of the equipment. The security interest period begins on the start date of the project for a period of four years that will decrease at the rate of 25% per year until the period is up and then the security interest is relinquished on the part of the state. The capital asset then belongs to the subgrantee. The remaining security interest calculated by the District as of June 30, 2009 is \$175,246.

Government-Wide Statements

In the government-wide financial statements, capital assets owned by the District are accounted for as assets in the Statement of Net Assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The District has established a capitalization threshold of \$1,000 for recording its capital assets. The estimated useful life used on the District's equipment items is 5 years.

Fund Financial Statements

In the fund financial statements, capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Accounts Payable

Accounts payable represent invoices received after June 30, 2009 for goods and services received prior to year end.

Retainage Payable

Retainage payable represents amounts held from particular grant projects pending the completion of the project along with filing a final report with the Executive Board for approval.

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)**

Deferred Revenues

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grants received before the eligibility requirements are met are reported as deferred revenue.

Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. The District has no outstanding debt.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

The District has no unrestricted net assets since all monies in the District's bank accounts are to be used for future grant projects in accordance with regulations of the Missouri Department of Natural Resources.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is designated as reserved since these monies are to be used for future grant projects.

1.E. Revenues and Expenditures

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the District are reported as program revenues. The District has only one program:

Solid Waste Services                      Program revenues are intergovernmental revenues from the state of Missouri for solid waste services.

All other governmental revenues are reported as general.

1.F. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation). Actual results could differ from those estimates and assumptions.

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations.

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**2.A. Insured and Collateralized Deposits**

In accordance with state law, all uninsured deposits of municipal and state funds in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain State or political subdivision debt obligations, surety bonds, or certain letters of credit. At June 30, 2009, the District's deposits were entirely insured and collateralized.

**2.B. Budgetary Compliance**

The Solid Waste Management District is not required to adopt a legally enforceable budget by state law. A budget to actual schedule required by the Government Accounting Standards Board for required supplementary information will therefore not be presented.

**NOTE 3. CASH AND INVESTMENTS**

Disclosures are provided below to comply with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

The District's deposits at June 30, 2009 were not exposed to custodial credit risk because they were entirely covered by federal depositary insurance.

Investments and Custodial Credit Risk

Investments are limited by State law to the following:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that is either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper, and repurchase agreements with certain limitations.
- d. County, municipal, or school district tax-supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality, or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the Securities and Exchange Commission and in which investments consist of the investments mentioned in the previous paragraphs a, b, c, and d.

The District did not have any investments during the year ended June 30, 2009.

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

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**NOTE 4. CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2009, is as follows:

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2008
Computer equipment	\$ 2,534	\$ -	\$ -	\$ 2,534
Total	\$ 2,534	\$ -	\$ -	\$ 2,534
Less accumulated depreciation for:				
Computer equipment	\$ (1,428)	\$ (258)	\$ -	\$ (1,686)
Total accumulated depreciation	\$ (1,428)	\$ (258)	\$ -	\$ (1,686)
Capital assets, net	\$ 1,106	\$ (258)	\$ -	\$ 848

Depreciation expense for governmental activities of \$258 was charged to Solid Waste Services in the Statement of Activities.

**NOTE 5. RISK MANAGEMENT**

The District purchases commercial insurance to provide coverage for the various types of risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

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November 9, 2009

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Department of Natural Resources  
and  
Solid Waste Management District "O"  
Executive Board

We have audited the financial statements of the governmental activities and General Fund of the Solid Waste Management District "O" (the "District"), as of and for the year ended June 30, 2009, which comprise the District's basic financial statements and have issued our report thereon dated November 9, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Solid Waste Management District "O"'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Solid Waste Management District "O"'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Solid Waste Management District "O"'s internal control over financial reporting.

*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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Solid Waste Management District "O"'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, the Executive Board, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

*Casey and Company, LLC*  
Casey and Company, L.L.C.  
Certified Public Accountants  
Columbia, Missouri

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN**  
**AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE**  
**WITH *GOVERNMENT AUDITING STANDARDS***

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In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Solid Waste Management District "O" on the applicable finding in the prior audit report issued for the year ended June 30, 2008.

Finding:

The net assets/fund balance as of June 30, 2007 was incorrectly reported and was adjusted by \$39,598 due to a previous accounting error in presentation of security interest on equipment held by subgrantees.

Recommendation:

The District ensure that transactions to the accounting system have been posted correctly and the Executive Board review the financial statements more thoroughly to ensure that the financial statements are correctly stated.

Staus:

Implemented.

The audit report did not disclose any noncompliance and internal control findings that are material to the financial statements of the District.

**SUPPLEMENTARY INFORMATION**

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**SUMMARY OF CASH BALANCE**  
**JUNE 30, 2009**

Project	Beginning Program Funding Amount	Carryover Funds Obligated	Interest Income Allocated to Projects	Total Program Funding	Total Program Disbursements	June 30, 2009 Grants Cash Balance
O2006-02 Urban district Alliance; Glass Pickup	\$ 19,140	-	-	19,140	4,238	14,902 O
O2007-05 Polk County; Recycling Trailer Purchase	14,500	-	-	14,500	14,200	300 O
O2007-06 City of Springfield; Recycling Bins and Fencing Purchase	22,500	-	-	22,500	17,925	4,575 O
O2007-07 District "O"; HHW Collection	-	26,000	-	26,000	-	26,000 O
O2007-09 Webster County; Recycling Trailer Purchase	14,500	-	-	14,500	-	14,500 O
O2007-10 Ozark Correctional Center; Waste Food Composting	15,921	-	-	15,921	14,626	1,295 O
O2007-12 Fiber Management, LLC; Industrial Grinder/Shredder Purchase	46,292	-	-	46,292	46,294	(2) O
O2008-01 District "O" FY 2008 Operations Grant	79,975	12,876	5,233	98,084	82,317	15,767 O
O2008-02 Central Street Recycling Coalition	11,699	-	-	11,699	11,699	-
O2008-03 Enterprises Unlimited Cardboard Recycling	49,750	-	-	49,750	16,950	32,800 O
O2008-04 Fiber Management Small Business Recycling	30,000	-	-	30,000	25,500	4,500 O
O2008-05 Greenway Recycling; Office Paper Recycling	6,400	-	-	6,400	-	6,400 O
O2008-06 Recycling Bins in Marshfield Parks	13,575	-	-	13,575	13,575	-
O2008-07 Recycling at Missouri State University	17,310	-	-	17,310	7,724	9,586 O
O2008-08 Chose Environmental Excellence Special Event Recycling	19,024	-	-	19,024	-	19,024 O
O2008-09 Springfield Government Plaza Recycling Program	6,845	-	-	6,845	-	6,845 O
O2008-10 Springfield Victory Mission Baler and Forklift Purchase	42,570	-	-	42,570	42,551	19 O
<b>Totals</b>	<b>\$ 410,001</b>	<b>\$ 38,876</b>	<b>\$ 5,233</b>	<b>454,110</b>	<b>\$ 297,599</b>	<b>\$ 156,511</b>

O = Obligated  
U = Unobligated

1 Carryover Unobligated consists of the following:  
O2006-10 \$6,300  
O2006-11 25  
O2007-03 120

2 This amount represent the total bank fees incurred but not allocated to any specific grant.

Unobligated interest income		3,818	U
Carryover Unobligated	1	6,445	U
Total Bank Fees Incurred	2	(413)	
Petty cash on hand		115	
Adjusted cash balance	\$	<u>166,476</u>	
Total Cash Balance	\$	<u>166,476</u>	
Difference	\$	<u>-</u>	

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**SCHEDULE OF SUBGRANT EXPENDITURES BY GRANT NUMBER**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Grant Number	Project Grant Description	Expenditures
O2006-02	Urban Districts Alliance Glass Pickup Expenses	\$ 4,238
O2006-08	Enterprises Unlimited Truck and Forklift Purchase	2,550
O2007-01	District "O" 2007 Operations Grant	5,750
O2007-02	Christian County Trailer and Yard Box Purchase	1,650
O2007-03	Computer Recycling Center Electric Conveyor Purchase	356
O2007-05	Polk County Recycling Trailer Purchase	14,200
O2007-06	City of Springfield Recycling Bins and Fencing Purchase	17,925
O2007-08	Computer Recycling Center Shredder Purchase	6,150
O2007-10	Ozark Correctional Center Waste Food Composting	14,626
O2007-11	City of Rogersville Recycling Trailer and Gravel Surface	1,398
O2007-13	Computer Recycling Center Promo	291
O2007-14	Drury University Campus Recycling Program	2,688
O2008-01	District "O" 2008 Operations Grant	88,255
O2008-02	Drury/Central Street Recycling Coalition	11,699
O2008-03	Enterprises Unlimited	16,950
O2008-04	Fiber Management Small Business Recycling	25,500
O2008-06	Recycling Bins in Marshfield Parks	13,575
O2008-07	Missouri State University Recycling	7,724
O2008-10	Springfield Victory Mission Baler	42,551
	<b>Total Subgrant Expenditures</b>	<b>\$ 278,076</b>

**SOLID WASTE MANAGEMENT DISTRICT "O"**  
**SCHEDULE OF CAPITAL ASSETS HELD BY SUBGRANTEES**  
**JUNE 30, 2009**

<b>ASSET</b>	<b>PURCHASE PRICE OR GRANT AMOUNT</b>	<b>PROJECT</b>	<b>SUBGRANTEE</b>
Trailer	\$ 7,064	O2003137	Polk County
Trailer for Cardboard	12,205	O2004133	City of Republic
Forklift	18,859	O2005143	Computer Recycling Center
Trailer for Glass	13,175	O2006-01	City of Republic
Baler	11,466	O2006-05	Webster County
Skid Loader	20,140	O2006-07	Ozarks Correctional Institute
Forklift	11,650	O2006-08	Enterprises Unlimited
Recycling Trailer	14,117	O2006-11	City of Rogersville
Cargo Trailer	7,350	O2007-05	Polk County
Dump Trailer	6,850	O2007-05	Polk County
3 Recycling Containers	16,425	O2007-06	City of Springfield
Shredder	41,000	O2007-08	Computer Recycling Center
Cardboard Trailer	9,320	O2007-11	City of Rogersville
Shredder	46,294	O2007-12	Fiber Management
Glass Recycling Bin	6,012	O2007-14	Drury College
3-30 Yd Recycling Bins	18,400	O2007-15	Nestle Purina
2 Roll Off Bins	11,699	O2008-02	Drury University
Shredder	16,950	O2008-03	Enterprises Unlimited
Baler	11,238	O2008-10	Victory Mission
Forklift	29,574	O2008-10	Victory Mission
<b>Total</b>	<b>\$ <u>329,788</u></b>		

**Notes:**

The above includes those equipment items that the District/State has security interest in for which there is a UCC-1 filed or a title filed with the Department of Revenue listing the District as the lien holder. The District does not maintain any listing of equipment items that are below the required state threshold of \$5,000 for security interest purposes.