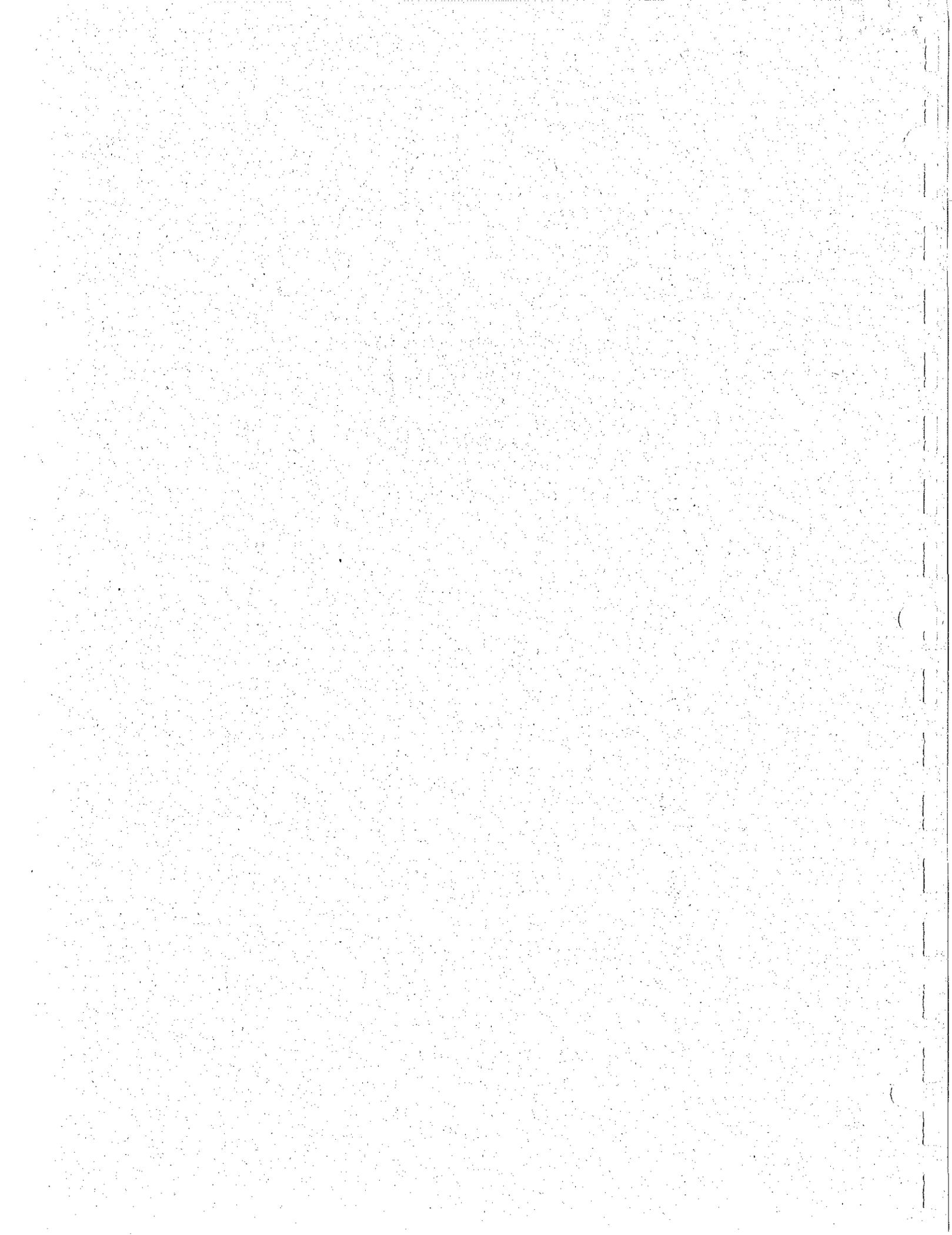


**NORTHWEST MISSOURI REGIONAL
SOLID WASTE MANAGEMENT
DISTRICT - REGION A
MARYVILLE, MISSOURI
BASIC FINANCIAL STATEMENTS
(With Independent Auditors'
Report Thereon)
JUNE 30, 2009 AND 2008**

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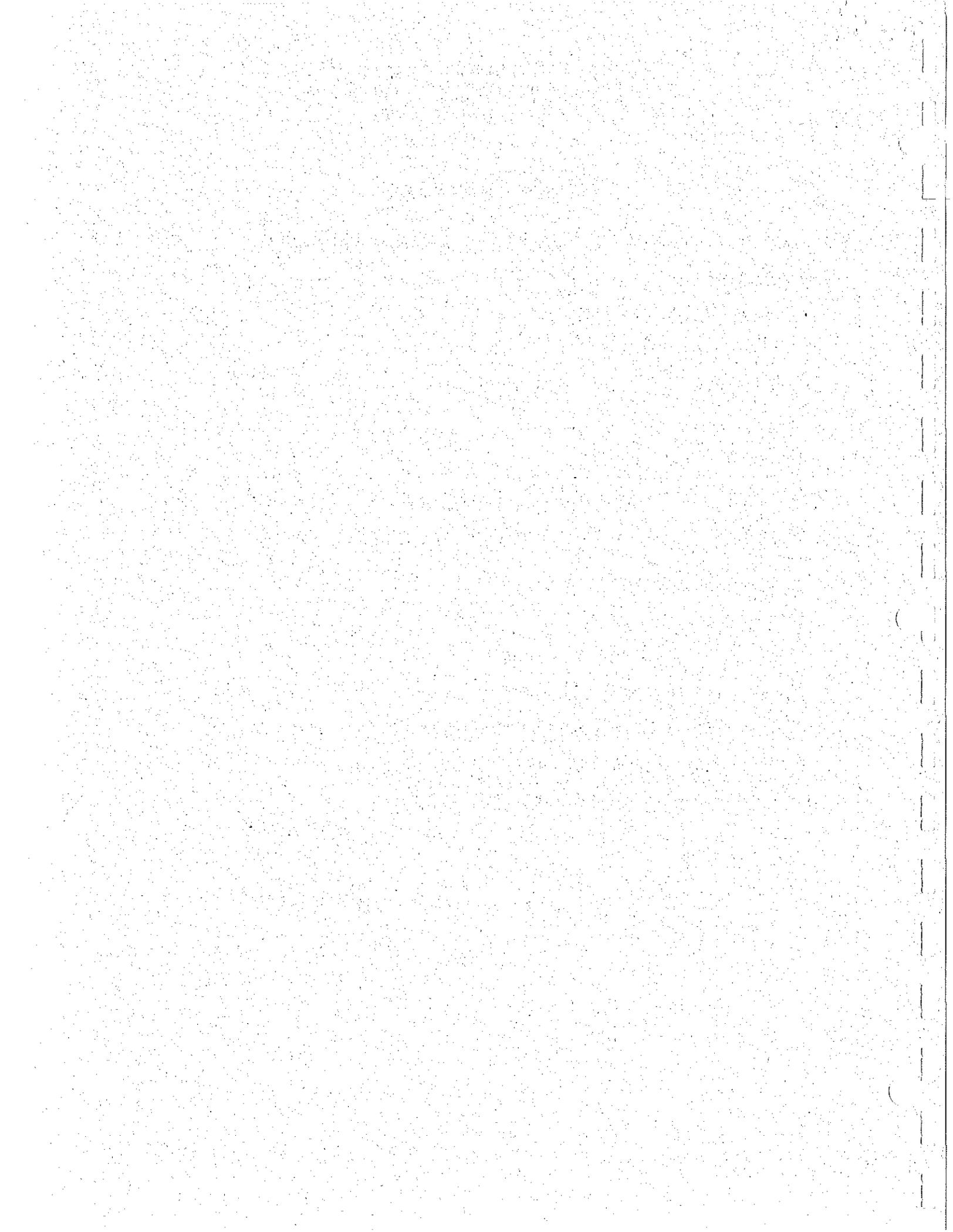


NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT – REGION A
MARYVILLE, MISSOURI

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SECTION I
BASIC FINANCIAL STATEMENTS

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ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

September 24, 2009

Executive Board
Northwest Missouri Regional Solid Waste
Management District – Region A
Maryville, Missouri 64468

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Northwest Missouri Regional Solid Waste Management District – Region A as of and for the years ended June 30, 2009 and 2008, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Northwest Missouri Regional Solid Waste Management District – Region A's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the Northwest Missouri Regional Solid Waste Management District – Region A as of June 30, 2009 and 2008, and its revenues, expenditures, and changes in fund balance for the years then ended, in conformity with accounting principles generally accepted in the United States of America, and the respective budgetary comparison for the General Fund and the Special Revenue Fund.

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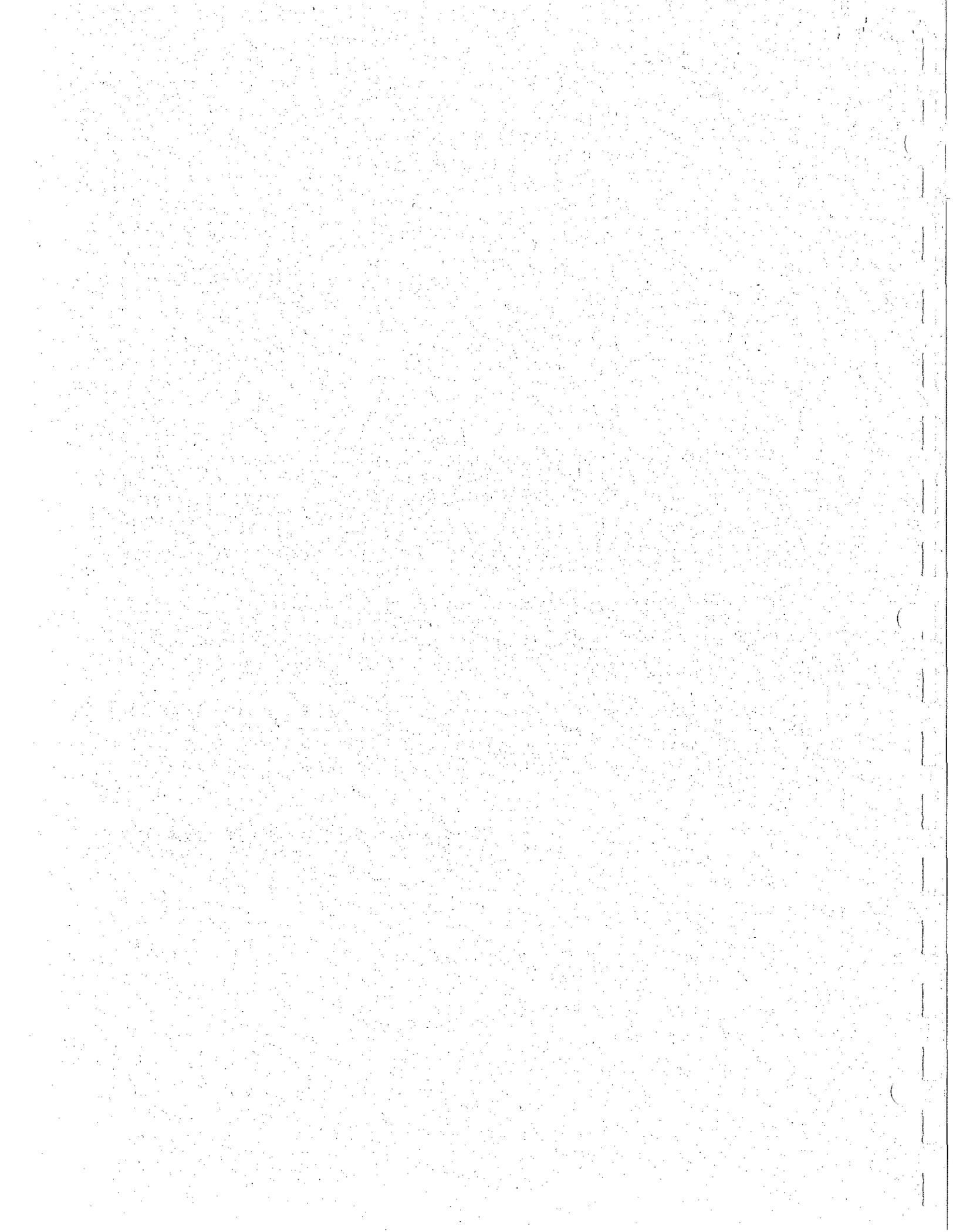
In accordance with Government Auditing Standards, we have also issued a report dated September 24, 2009, on our consideration of the Northwest Missouri Regional Solid Waste Management District – Region A's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 audits.

The management's discussion and analysis on pages 2 through 7 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information on pages 21 through 23 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Arthur White & Associates, L.L.C.

ARTHUR WHITE & ASSOCIATES, L.L.C.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008

The discussion and analysis of Northwest Missouri Regional Solid Waste Management District - Region A's (the District) financial performance provides an overview of the financial activity for fiscal years ending June 30, 2008 and June 30, 2009. Please read it in conjunction with the District's financial statements, notes to the financial statements, and other supplemental information, which immediately follows this section.

The management's discussion and analysis is presented to financial readers in accordance with Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* issued by the Governmental Accounting Standards Board (GASB) in June 1999. Specific comparative information from both fiscal years offers readers a reporting model to assist in evaluating the financial performance of the District.

FINANCIAL HIGHLIGHTS

Key financial highlights for Fiscal Year Ending June 30, 2008 and June 30, 2009 are as follows:

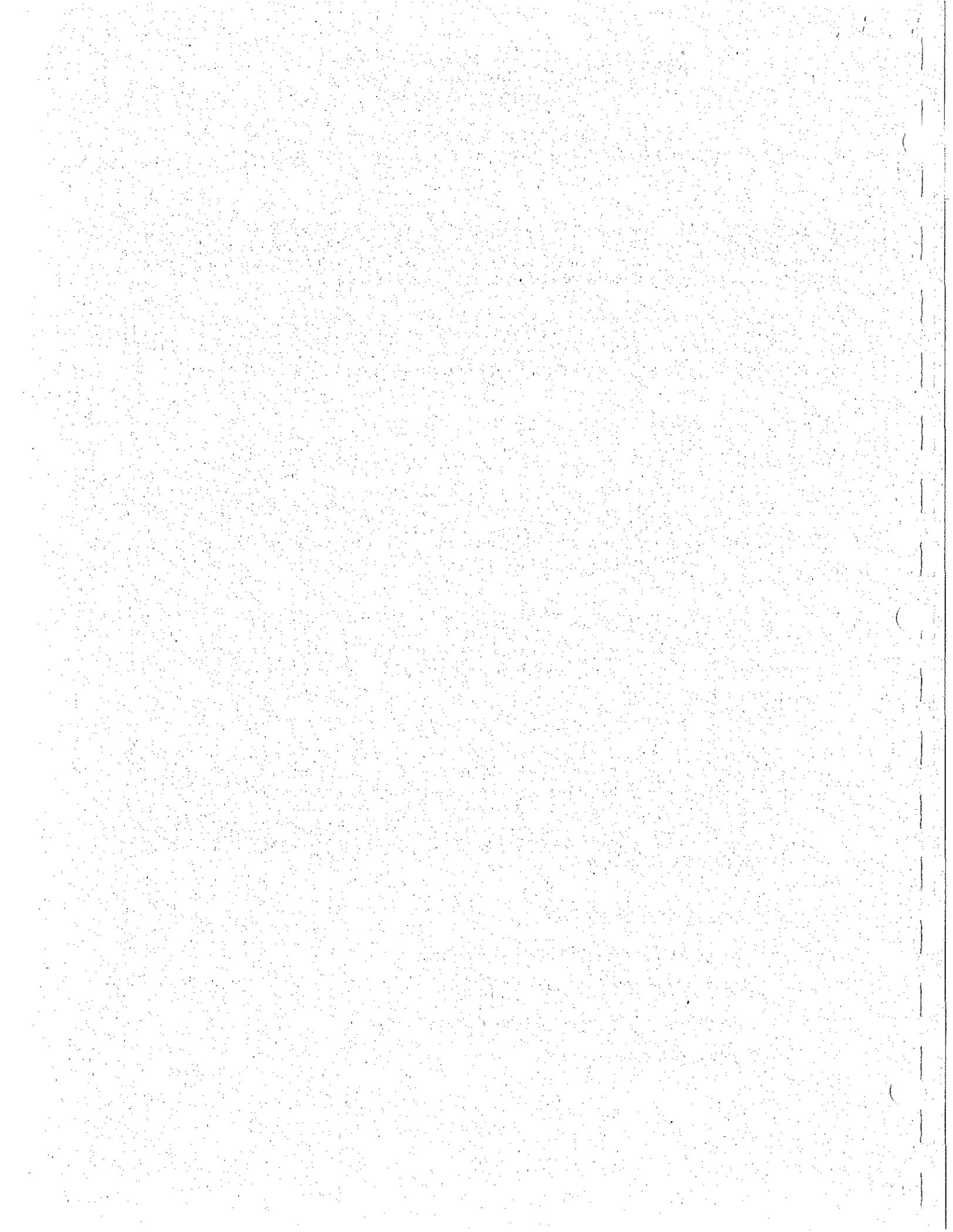
1. The total unrestricted net asset balance was \$5,461 at June 30, 2008. This is an increase of \$297 over the previous fiscal year. The difference is equal to the interest income earned throughout the year. The total unrestricted net asset balance was \$500 at June 30, 2009. This is a decrease of \$4,961 from the previous fiscal year. The decrease in unrestricted net assets was due to obligating interest to a subgrantee who requested additional funding due to overages that occurred in providing household hazardous waste and electronic waste collections.
2. Total grant revenue from State of Missouri Department of Natural Resources (DNR) was \$58,968 in fiscal year 2008 and \$101,206 in fiscal year 2009. This is an increase of \$42,238 for the fiscal year 2009. Subgrantees benefited the most from the increase in grant revenue. The District also received monies for plan implementation tasks that allowed workshops and educational promotions to be conducted.
3. Total expenditures for the fiscal year 2008 were \$59,144 and \$106,870 in fiscal year 2009. This is an increase of \$47,725 in fiscal year 2009. This increase is due to the fact that grant revenue increased.
4. Actual receipts of agency interest income were \$297 for the year ended June 30, 2008 and \$703 for the year ended June 30, 2009. This is an increase of \$406. Other revenue, however, decreased by \$176. Other revenue involves fees charged to individuals participating in region-wide collections and any donations received at the collections. There was no other revenue collected by the District in fiscal year 2009 due to no longer conducting region-wide collections directly by the District. Subgrantees are now responsible for any collections conducted and any fees or donations received by the subgrantee offset expenditures the District reimburses the subgrantee.

OVERVIEW OF FINANCIAL STATEMENTS

This financial section of the annual report consists of three parts:

1. Management's discussion and analysis (this section),
2. Financial statements including notes to the financial statements, and
3. Supplemental information.

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**NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI**

**MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008**

This annual report consists of a series of financial statements that provide an array of data to assist in evaluating the District's financial performance. Two types of financial statements used to assess fiscal accountability of the District are as follows:

1. **Government-wide Financial Statements** assists the financial statement user in assessing the medium- and long-term operational accountability of the District. They are prepared using the accrual basis of accounting. Government-wide financial statements include the following:
 - a) **Statement of Net Assets** reports information on the District's assets and liabilities, with the difference between the two reported as net assets, that is, equity. Assets and liabilities are presented in their order of liquidity. Namely, assets are presented in the order to their nearness to producing cash, and liabilities are presented in their nearness to consuming cash.
 - b) **Statement of Activities** presents information on the District's revenue and expenses, with the variance between the two reported as a change in net assets. Revenues are recognized in the accounting period in which they are earned, while expenses are recognized in the period incurred.

2. **Fund Financial Statements** assists the financial statement user in assessing short-term fiscal accountability of the District. They are prepared on a modified accrual basis of accounting. Fund financial statements include the following:
 - a) **The Balance Sheet – Governmental Funds** consists of a listing of assets, liabilities and fund balances and indicates the financial position of the District at a particular date.
 - b) **Statement of Revenue, Expenditures and Changes in Fund Balance** demonstrates how the District's fund balance changed during the year.

The **Notes to the Financial Statements** provide additional information essential to fully understand the data provided in the District's financial statements. The notes to the financial statements follow the order of the basic financial statements.

The statements & notes are followed by a section of **supplementary information and schedules** that further explain and support the financial statements.

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OVERVIEW OF SOLID WASTE CYCLES

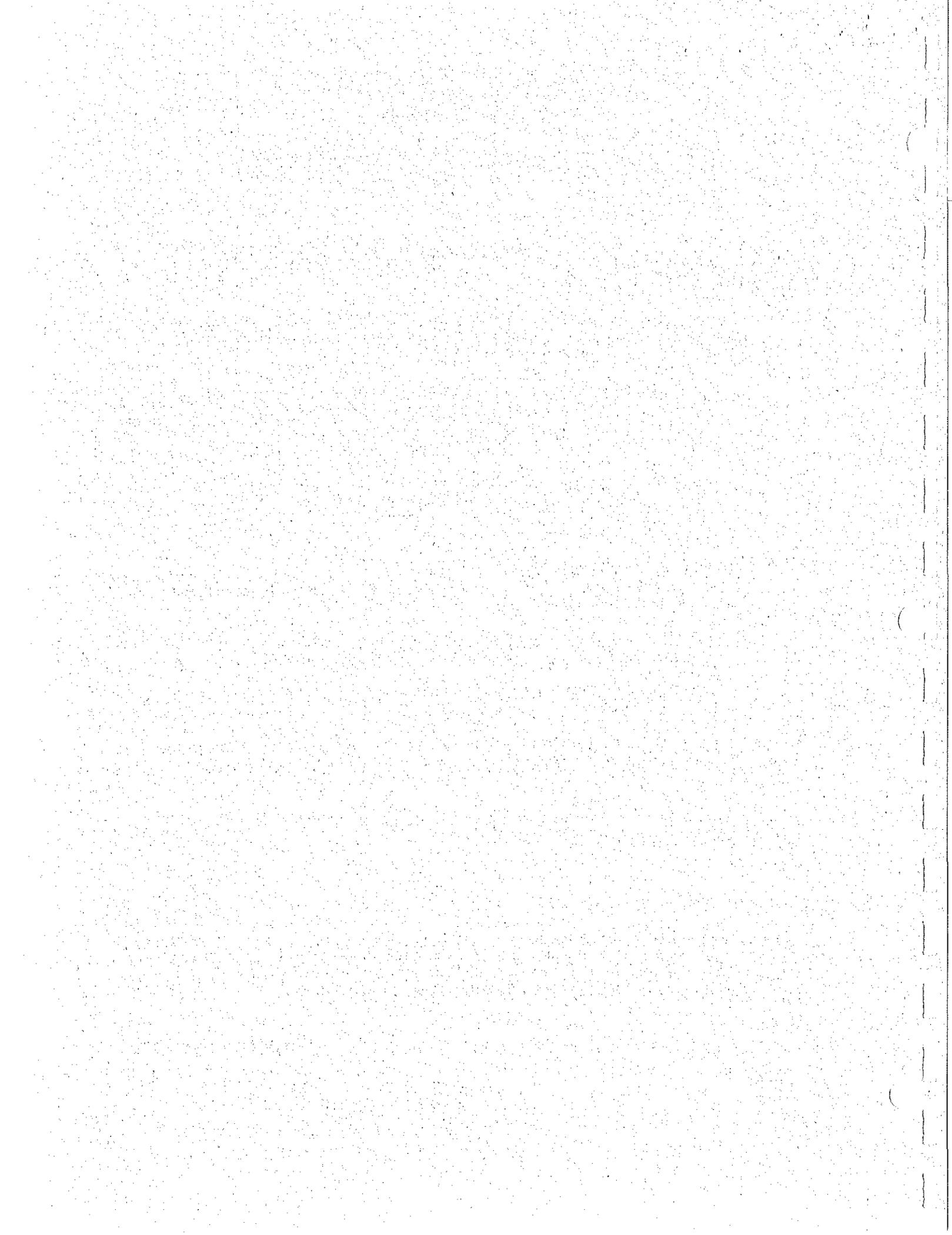
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Our analysis of the Solid Waste District begins with explaining the grant cycles which run parallel with other active grant cycles throughout the district's fiscal year. Understanding the cycles' time period is crucial when trying to understand the revenues and expenditures which have occurred in the fiscal year. Due to grant cycles and project amendments any given project may be active in more than one fiscal year.

TABLE 1

Table 1 provides a summary of the grant cycles that were active during the 2007-2008 and 2008-2009 fiscal years.

| Grant Cycle | Time Period |
|--------------|------------------------------|
| 2007 Cycle 1 | January 2007 – December 2007 |
| 2007 Cycle 2 | July 2007 – June 2008 |
| 2009 | July 2008 – June 2009 |



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008

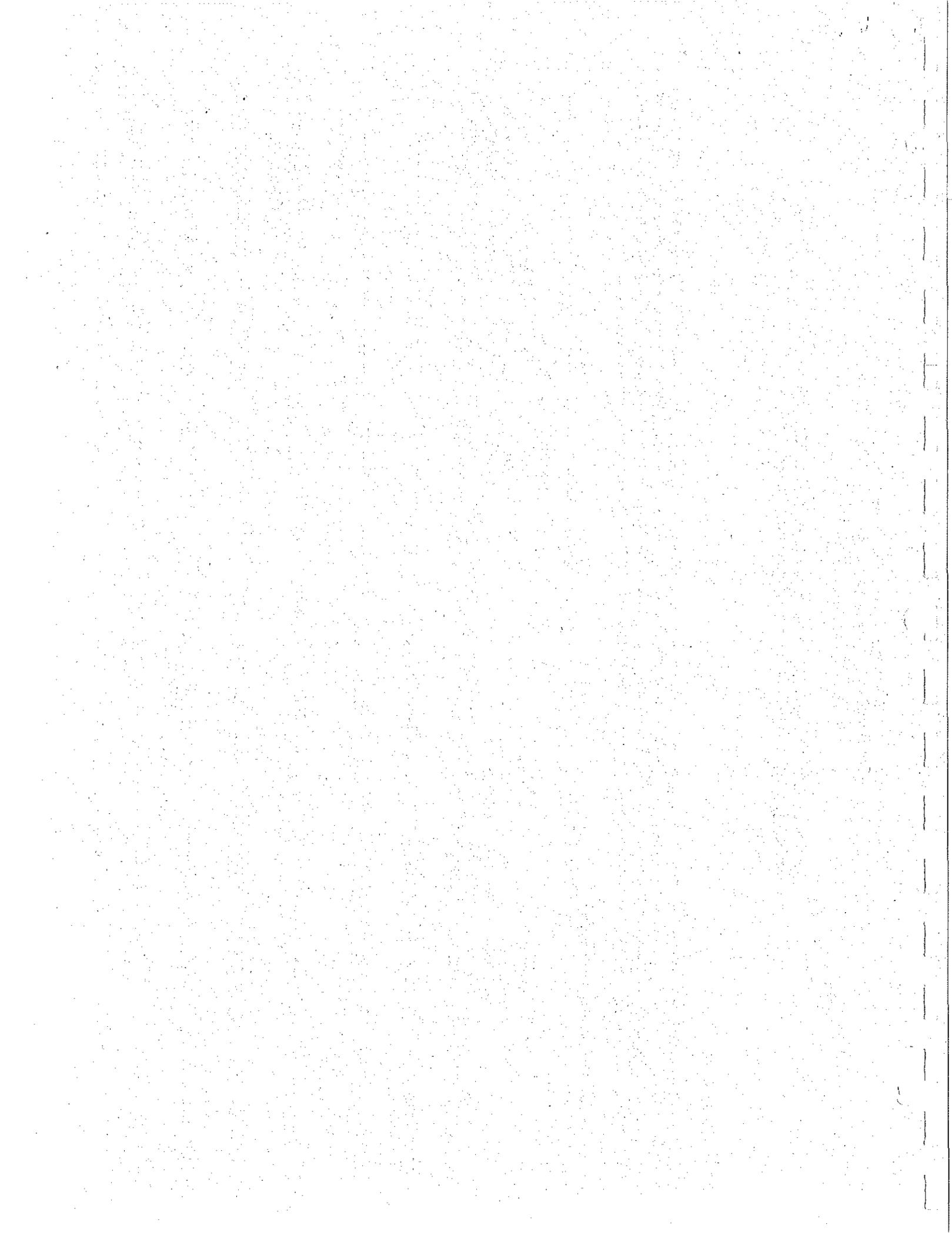
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BUDGET ANALYSIS

The following tables display the overall budget for the District for fiscal years 2008 and 2009. Each year, the District requests the amount of funds that District Operations (D.O.), Plan Implementation (P.I.), District Collections/Recycling (D.C.), and Subgrant projects will need to function efficiently. However, there are some projects that do not expend all the funds that were allocated to the project. When this happens, DNR allows the District to carryover the remaining amount of funds into another eligible project. It is imperative to note that 2007 Cycle 1 projects began before the start of the fiscal year and as a result expenses had been incurred prior to the start of the fiscal year.

TABLE 2: Fiscal Year Ending June 30, 2008

| Project | Original Budgeted Funds for Project | Funds Received from DNR | Funds Carried Forward to Project | Source, Carry Forward Funds | Project Costs Applied Prior to FY 2008 | Project Costs Applied During FY 2008 | Remaining Funds Carried Forward | Project to Benefit from Remaining Fund |
|----------------------------------|-------------------------------------|-------------------------|----------------------------------|----------------------------------|--|--------------------------------------|---------------------------------|--|
| D.O. 07 Cycle 1 | \$24,568.50 | \$24,568.50 | \$ 0.00 | N/A | \$ 97.00 | \$ 17,119.14 | \$ 7,352.36 | 09 P.I. |
| Albany, Subgrant 07 Cycle 1 | 16,011.24 | 15,509.84 | 501.40 | 2005 Grant City | 13,609.55 | 2,401.69 | 0.00 | N/A |
| Sobotka Oil, Subgrant 07 Cycle 1 | 9,719.76 | 9,058.66 | 661.10 | 2006 Cycle 1 D.C. | 7,316.11 | 2,072.15 | 331.50 | 09 RCOG Collection A |
| D.C. 07 Cycle 1 | 9,811.24 | 0.00 | 9,811.24 | 06 Cycle 1 D.O. | 4,883.57 | 0.00 | 3,370.67 1,557.00 | 07 Cycle 2 D.C. 09 RCOG Col A |
| D.O. 07 Cycle 2 | 24,033.50 | 24,033.50 | 0.00 | N/A | 0.00 | 19,003.92 | 5,029.58 | Future Projects |
| D.C. 07 Cycle 2 | 15,000.00 | 15,000.00 | 3,370.67 176.00 | 07 Cycle 1 D.C. Other Revenue | 0.00 | 18,546.67 | 0.00 | N/A |
| EnFire, Subgrant 07 Cycle 2 | 9,208.10 | 9,033.50 | 174.60 | 06 Cycle 1 Albany | 0.00 | 0.00 | 9,208.10 | Future Projects |



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

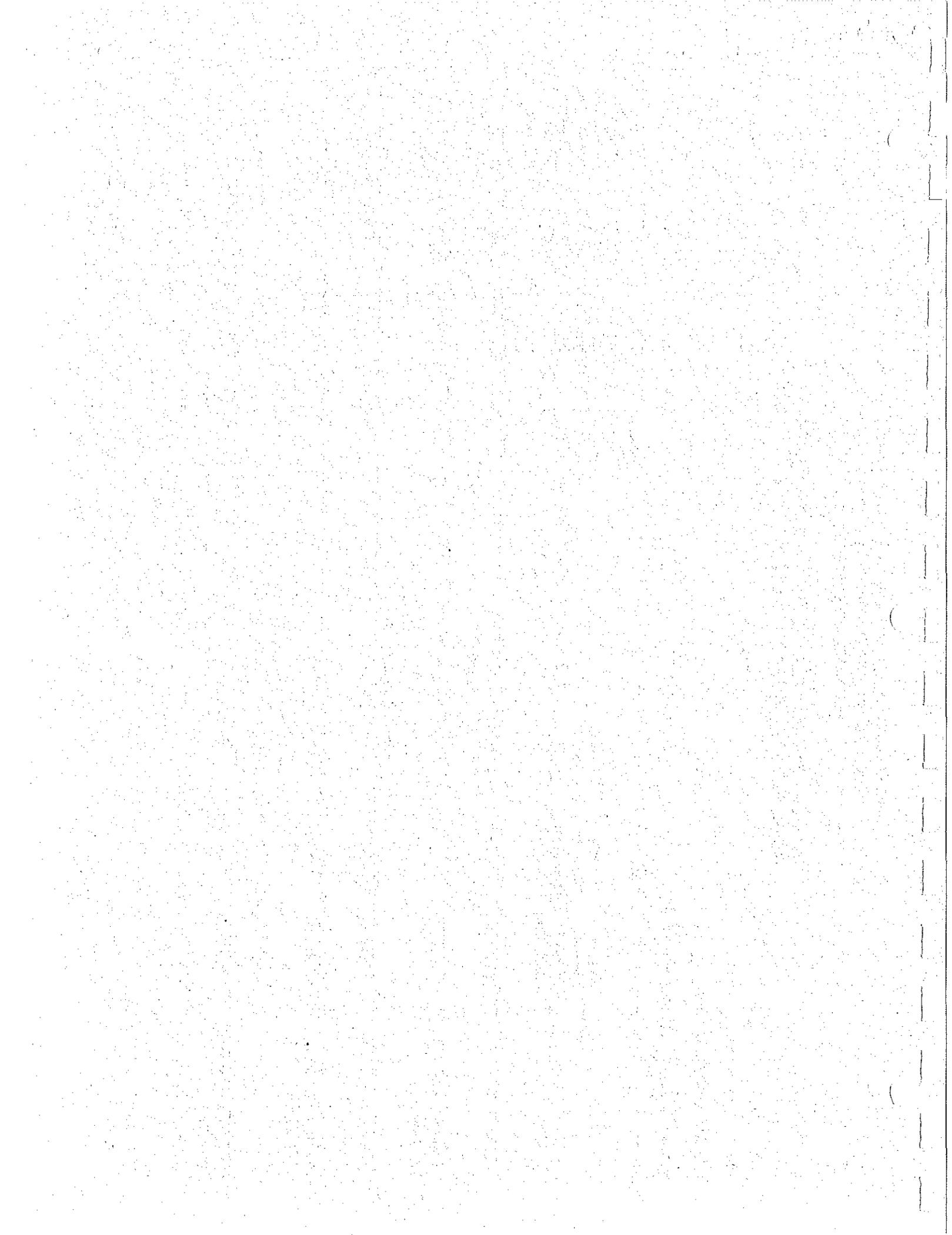
MANAGEMENT'S DISCUSSION AND ANALYSIS, CONTINUED
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008

BUDGET ANALYSIS (cont.)

TABLE 3: Fiscal Year Ending June 30, 2009

| Project | Budgeted Funds for Project | Funds Received from DNR | Funds Carried Forward to Project | Source, Carry Forward Funds | Project Costs Applied Prior to FY 2009 | Project Costs Applied During FY 2009 | Remaining Funds Carried Forward | Project to Benefit from Remaining Funds |
|-----------------------------------|----------------------------|-------------------------|--|---|--|--------------------------------------|---------------------------------|---|
| D.O. 09 | \$ 31,078.58 | \$ 31,078.58 | \$ 0.00 | N/A | \$ 0.00 | \$ 27,316.15 | \$ 3,762.43 | 09 RCOG Collection C |
| P.I. 09 | 28,171.11 | 17,243.43 | 7,352.36 3,575.32 | 07 Cycle 1 D.O. 06 Cycle 2 P.I. | 0.00 | 25,356.23 | 2,814.88 | 09 RCOG Collection C |
| RCOG Collection A, 09 Subgrant | 7,700.00 | 4,672.48 | 771.82 367.20 331.50 1,557.00 | 06 Cycle 2 D.C. 06 Cycle 2 Service Lube 07 Cycle 1 Sobotka 07 Cycle 1 D.C. | 0.00 | 2,730.30 | 4,969.70 | 09 RCOG Collection C |
| RCOG Collection B, 09 Subgrant | 14,000.00 | 14,000.00 | 0.00 | N/A | 0.00 | 8,120.16 | 5,879.84 | 09 RCOG Collection C |
| RCOG Collection C, 09 Subgrant | 12,500.00 | 12,500.00 | 3,762.43 2,814.88 4,969.70 5,879.84 5,662.97 | 09 D.O. 09 P.I. 09 RCOG Collection A 09 RCOG Collection B Interest | 0.00 | 35,589.82 | 0.00 | N/A |
| Opportunity Workshop, 09 Subgrant | 7,756.70 | 7,756.70 | 0.00 | N/A | 0.00 | 7,756.70 | 0.00 | N/A |

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**NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008**

ANALYSIS OF REVENUE AND EXPENITURES

Grant Revenue

The District receives grant revenue from the DNR. DNR allows the district to defer revenue from district operations, plan implementation, and subgrants into a future grant cycle if the district does not expend all the funds. The schedule of deferred revenue was shown in the preceding table. The subsequent table displays the sources of revenue and compares the two fiscal years.

TABLE 4

Table 4 totals the revenues the district accumulated in fiscal year 2007-2008 and 2008-2009

| Revenues | Year Ended June 30, | | Difference |
|-----------------|---------------------|----------------|---------------|
| | 2008 | 2009 | |
| Grant Revenue | \$ 58,968 | \$ 101,206 | \$ 42,238 |
| Interest Income | 297 | 703 | 406 |
| Other Revenue | 176 | - | (176) |
| TOTALS | 59,441 | 101,909 | 42,468 |

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Expenditures

The expenses for fiscal year 2009 have increased in the amount of \$42,467 from the previous fiscal year 2008. The increase in expenditures is due to the fact the District received more funds than the previous year. Table 5 shows the breakdown of expenditures into the three categories of District operations/plan implementation, collections/recycling, and subgrants. However, due to regulation changes in 2009 plan implementation was an addition to a prior category and collections/recycling was no longer a category. Subgrants funded collections and recycling in fiscal year 2009.

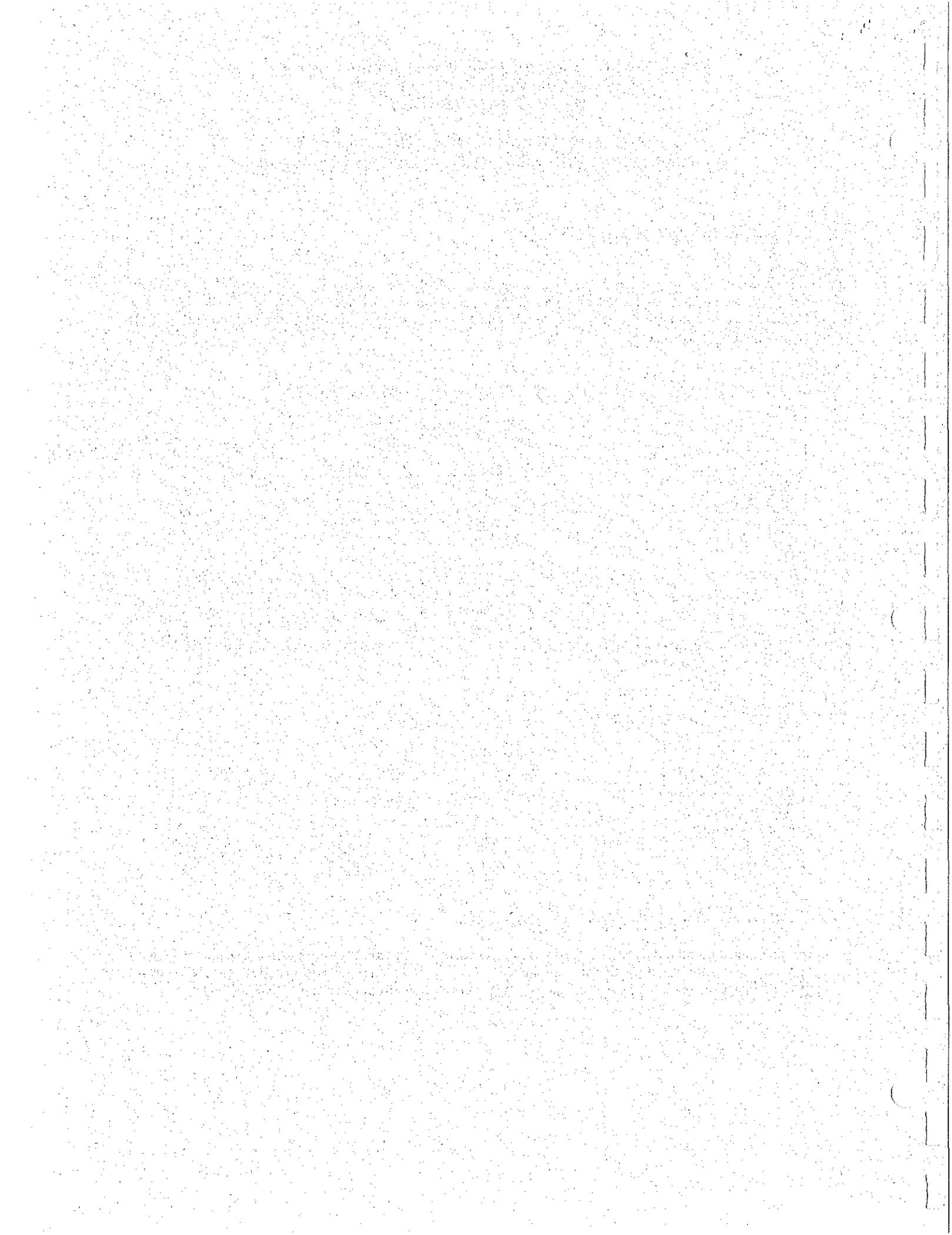
TABLE 5

Table 5 totals the expenditures the District accumulated in fiscal year 2008 and 2009.

| Expenses | Year Ended June 30, | | Difference |
|--|---------------------|----------------|---------------|
| | 2008 | 2009 | |
| District Operations/ Plan Implementation | \$ 36,123 | \$ 52,673 | \$ 16,550 |
| Collections/Recycling | 18,547 | - | (18,547) |
| Subgrants | 4,474 | 54,197 | 49,723 |
| TOTALS | 59,144 | 106,870 | 47,726 |

ANALYSIS OF ASSETS, LIABILITIES, AND NET ASSETS

Over time, increases and decreases in the District's net assets are an indicator of whether its financial position is improving or declining, respectively. Additionally, other factors must be considered when examining the District's financial status. Tables 6 summarize changes in net assets from Fiscal Year 2008 to 2009.



**NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2008**

TABLE 6

Table 6 provides a summary of the District's net assets for the year ended June 30, 2009 compared to 2008:

| | June 30, 2009 | June 30, 2008 |
|---------------------------|---------------|-----------------|
| Current & other Assets | \$55,516 | \$44,748 |
| Total Assets | 55,516 | 44,748 |
| Total Liabilities | 55,016 | 39,287 |
| NET ASSETS | \$ 500 | \$ 5,461 |
| Unrestricted Fund Balance | 500 | 5,461 |
| NET ASSETS | \$ 500 | \$ 5,461 |

The District's net assets were \$500 as of June 30, 2009. Of this amount, \$500 is undesignated and unreserved.

Total net assets decreased by \$4,961 for the year ending June 30, 2009, compared to the prior year.

ECONOMIC FACTORS

The District operates in a five-county area of Northwest Missouri and relies solely on DNR grant funds to operate. The District expects to maintain the current level of funds from DNR and will maintain a similar budget for the upcoming fiscal year.

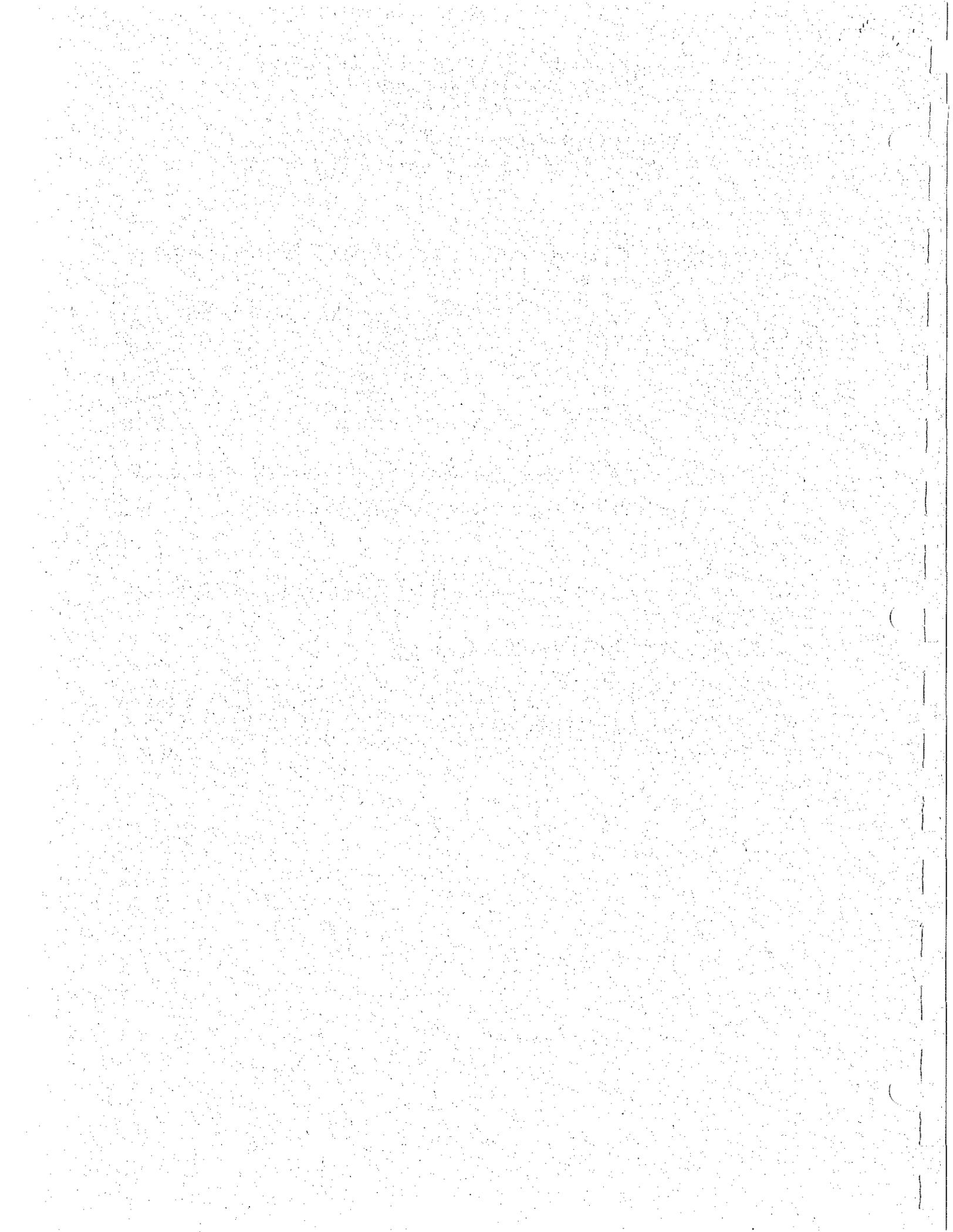
CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's constituents, residents and funding agency with a general overview of its finances and to demonstrate the accountability for funding it receives. Questions concerning any of the information provided in this report or request for additional information should be addressed to: Northwest Missouri Regional Solid Waste Management District, 114 West Third Street, Maryville, Missouri 64468.

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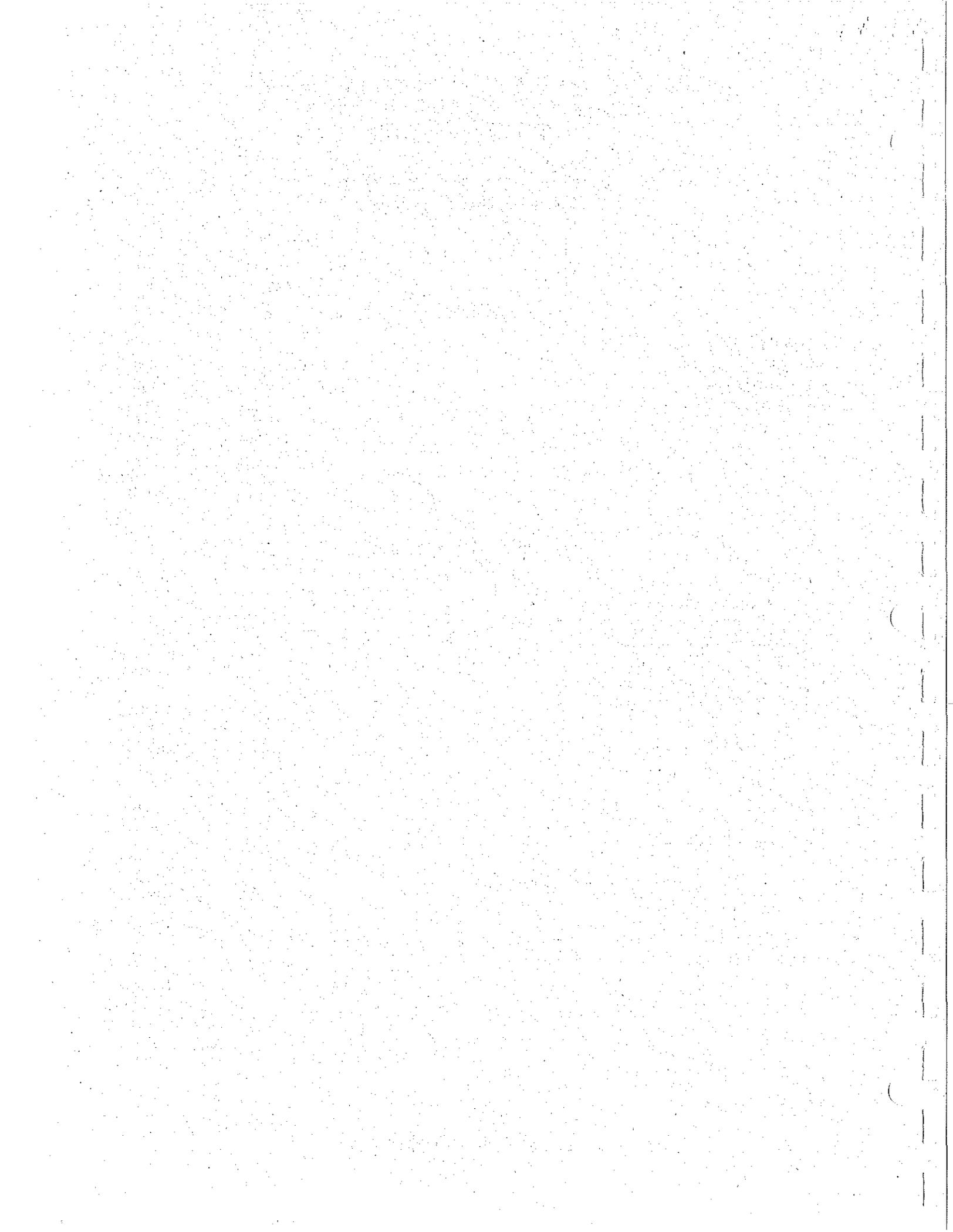
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

STATEMENTS OF NET ASSETS
JUNE 30, 2009 AND 2008

| | <u>2009</u> | <u>2008</u> |
|---|----------------------|----------------------|
| <u>ASSETS</u> | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 55,016 | \$ 36,421 |
| Account receivable | | 7,827 |
| Prepaid expenses | 500 | 500 |
| Total current assets | <u>55,516</u> | <u>44,748</u> |
| TOTAL ASSETS | <u>\$ 55,516</u> | <u>\$ 44,748</u> |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| LIABILITIES: | | |
| Accounts payable from restricted assets | \$ 1,164 | \$ 573 |
| Accounts payable from restricted assets - related party | 39,614 | 10,521 |
| Deferred grant revenue obligated for grants from restricted assets | | 13,955 |
| Deferred grant revenue to be obligated for future grants from restricted assets | 14,238 | 14,238 |
| Total liabilities | <u>55,016</u> | <u>39,287</u> |
| NET ASSETS: | | |
| Unrestricted | 500 | 5,461 |
| Total net assets | <u>500</u> | <u>5,461</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 55,516</u> | <u>\$ 44,748</u> |

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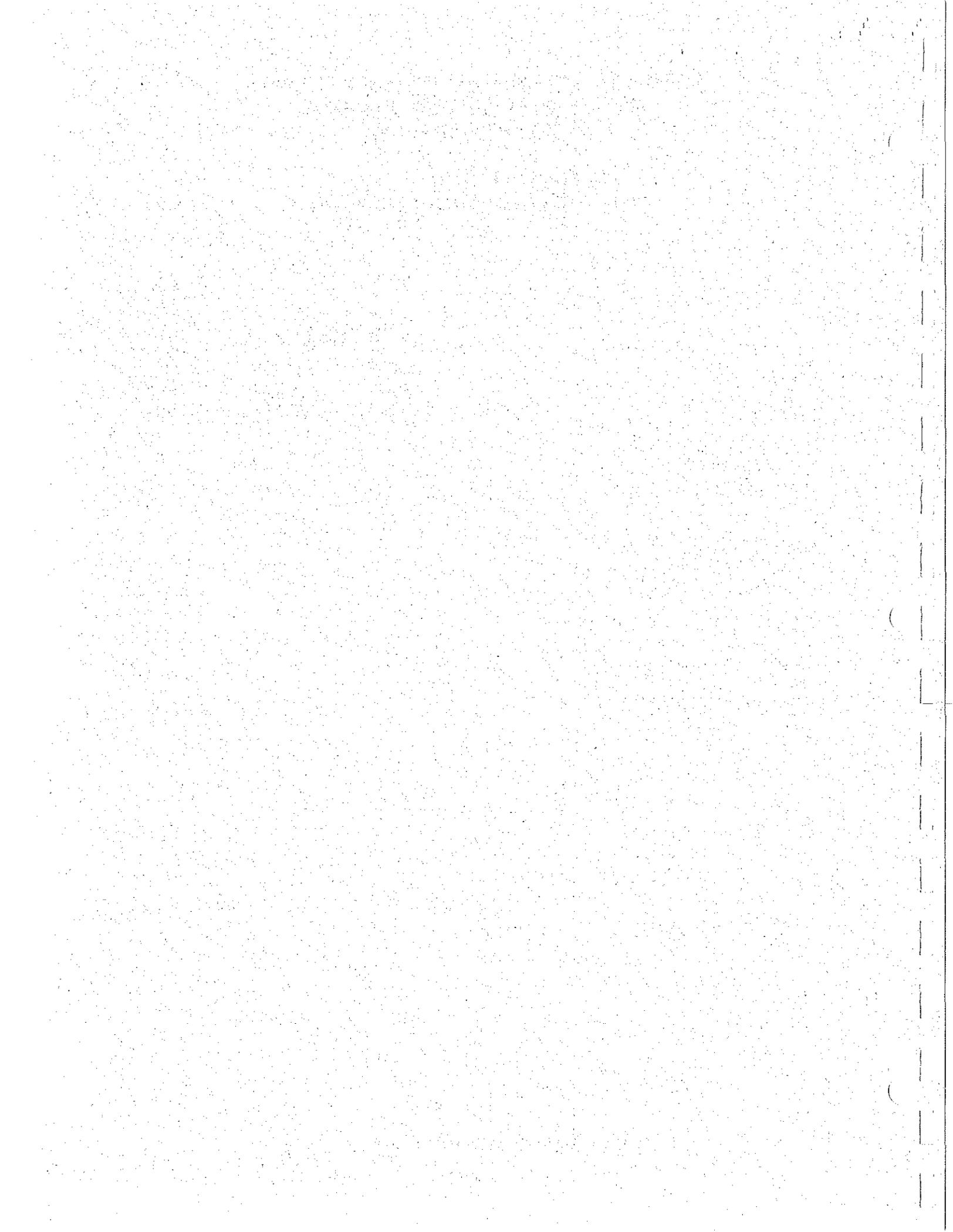
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

| | | Program Revenues | | Net Revenue and Change in Net Assets |
|----------------------------------|------------|--|--|---|
| Functions and Programs | Expenses | Capital Grants and Contributions | Operating Grants and Contributions | Primary Government Governmental Activities |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General Government | \$ 106,870 | \$ 7,757 | \$ 93,449 | \$ (5,664) |
| General Revenues: | | | | |
| Unrestricted investment earnings | | | | 703 |
| Total general revenues | | | | 703 |
| Change in net assets | | | | (4,961) |
| Net Assets - Beginning of year | | | | 5,461 |
| Net Assets - End of year | | | | \$ 500 |

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See Notes to Financial Statements.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008

| Functions and Programs | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Net Revenue and Change in Net Assets</u> |
|----------------------------------|------------------|---|---|---|
| | | <u>Capital Grants and Contributions</u> | <u>Operating Grants and Contributions</u> | <u>Primary Government Governmental Activities</u> |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General Government | <u>\$ 59,144</u> | <u>\$ 4,474</u> | <u>\$ 54,494</u> | <u>\$ (176)</u> |
| General Revenues: | | | | |
| Unrestricted investment earnings | | | | 297 |
| Other | | | | 176 |
| Total general revenues | | | | <u>473</u> |
| Change in net assets | | | | 297 |
| Net Assets - Beginning of year | | | | <u>5,164</u> |
| Net Assets - End of year | | | | <u>\$ 5,461</u> |

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See Notes to Financial Statements.

NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

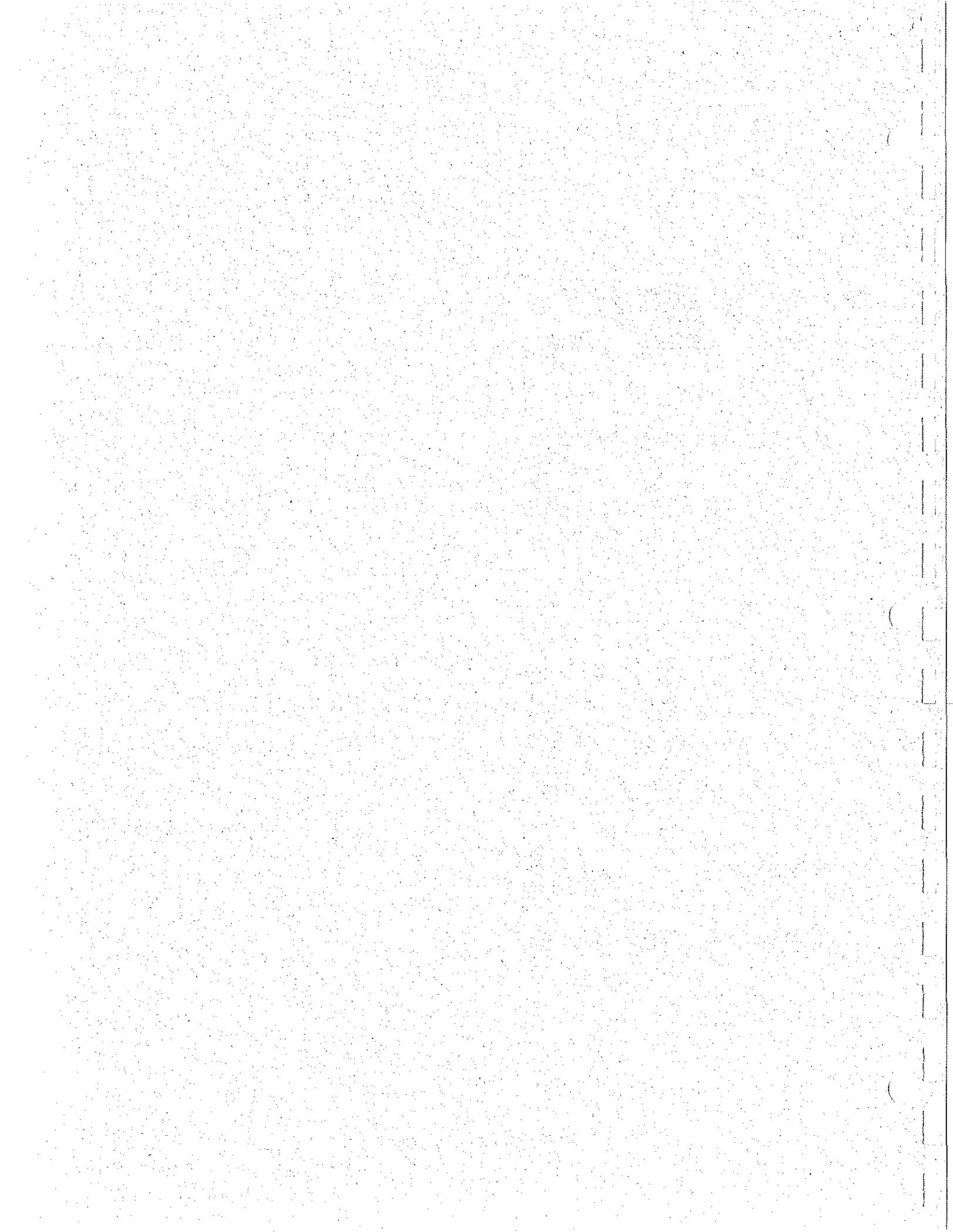
BALANCE SHEETS - GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS
JUNE 30, 2009 AND 2008

| | 2009 | | |
|--|--------------------|----------------------------|----------------------|
| | Governmental Funds | | |
| | <u>General</u> | <u>Special Revenue</u> | <u>Total</u> |
| <u>ASSETS</u> | | | |
| CURRENT ASSETS: | | | |
| Cash and cash equivalents | \$ 500 | \$ 54,516 | \$ 55,016 |
| Account receivable | | | |
| Prepaid expenses | | \$ 500 | 500 |
| Total current assets | <u>500</u> | <u>55,016</u> | <u>55,516</u> |
| TOTAL ASSETS | <u>\$ 500</u> | <u>\$ 55,016</u> | <u>\$ 55,516</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | | |
| CURRENT LIABILITIES: | | | |
| Accounts payable | | \$ 1,164 | \$ 1,164 |
| Accounts payable - related party | | 39,614 | 39,614 |
| Deferred grant revenue obligated for grants | | | - |
| Deferred grant revenue obligated for future grants | | <u>14,238</u> | <u>14,238</u> |
| Total current liabilities | | <u>55,016</u> | <u>55,016</u> |
| FUND EQUITY: | | | |
| Fund balance unreserved and undesignated | \$ 500 | | 500 |
| Total | <u>500</u> | | <u>500</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 500</u> | <u>\$ 55,016</u> | <u>\$ 55,516</u> |

| 2008 | | |
|--------------------|-----------------|---------------|
| Governmental Funds | | |
| General | Special Revenue | Total |
| \$ 5,461 | \$ 30,960 | \$ 36,421 |
| | 7,827 | 7,827 |
| | 500 | 500 |
| <u>5,461</u> | <u>39,287</u> | <u>44,748</u> |
| \$ 5,461 | \$ 39,287 | \$ 44,748 |
| | \$ 573 | \$ 573 |
| | 10,521 | 10,521 |
| | 13,955 | 13,955 |
| | 14,238 | 14,238 |
| | <u>39,287</u> | <u>39,287</u> |
| \$ 5,461 | | 5,461 |
| <u>5,461</u> | | <u>5,461</u> |
| \$ 5,461 | \$ 39,287 | \$ 44,748 |

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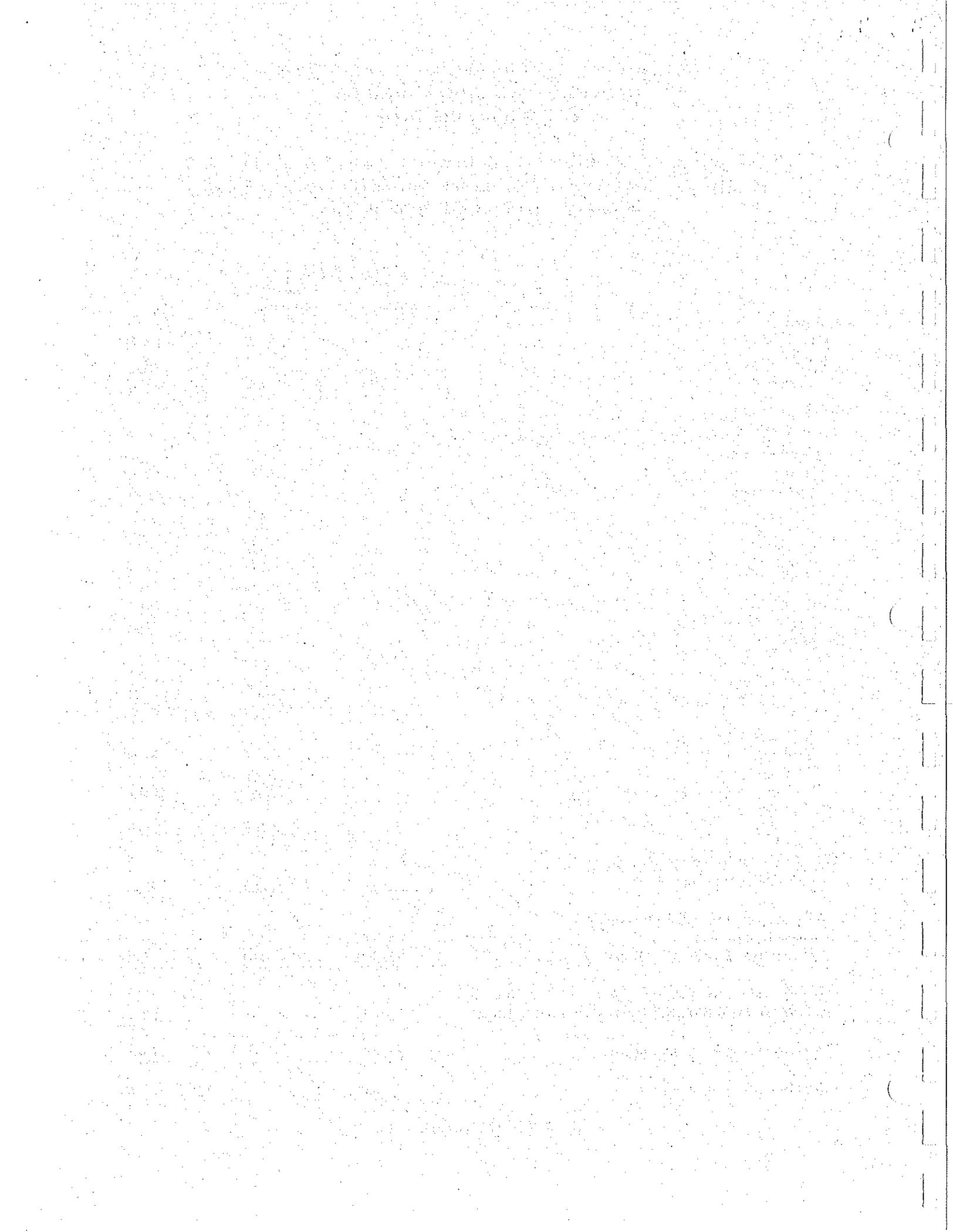
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2009

| | Governmental Funds | | Total |
|---|--------------------|--------------------|----------------|
| | General | Special Revenue | |
| REVENUE: | | | |
| Grant revenue | | \$ 101,206 | \$ 101,206 |
| Interest income | \$ 703 | | 703 |
| Total | <u>703</u> | <u>101,206</u> | <u>101,909</u> |
| EXPENDITURES: | | | |
| Current - District Operations/Plan Implementation (Administration): | | | |
| Salaries and wages | | 21,802 | 21,802 |
| Fringe | | 3,016 | 3,016 |
| Contract labor | | 4,000 | 4,000 |
| Travel | | 2,102 | 2,102 |
| Equipment | | 158 | 158 |
| Supplies | | 12,145 | 12,145 |
| Professional services | | 875 | 875 |
| Advertising | | 1,170 | 1,170 |
| Insurance | | 1,000 | 1,000 |
| Membership/subscription | | 125 | 125 |
| Miscellaneous | | 27 | 27 |
| Overhead | | 1,986 | 1,986 |
| Indirect costs | | 4,267 | 4,267 |
| Total District Operations Expenditures | | <u>52,673</u> | <u>52,673</u> |
| Current - Subgrants: | | | |
| Equipment | | 7,757 | 7,757 |
| Collections | | 46,440 | 46,440 |
| Total Subgrant Expenditures | | <u>54,197</u> | <u>54,197</u> |
| Total | | <u>106,870</u> | <u>106,870</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | <u>703</u> | <u>(5,664)</u> | <u>(4,961)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfer to other funds | (5,664) | 5,664 | - |
| NET OTHER FINANCING SOURCES (USES) | <u>(5,664)</u> | <u>5,664</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | (4,961) | - | (4,961) |
| FUND BALANCE - Beginning of year | <u>5,461</u> | <u>-</u> | <u>5,461</u> |
| FUND BALANCE - End of year | <u>\$ 500</u> | <u>\$ -</u> | <u>\$ 500</u> |

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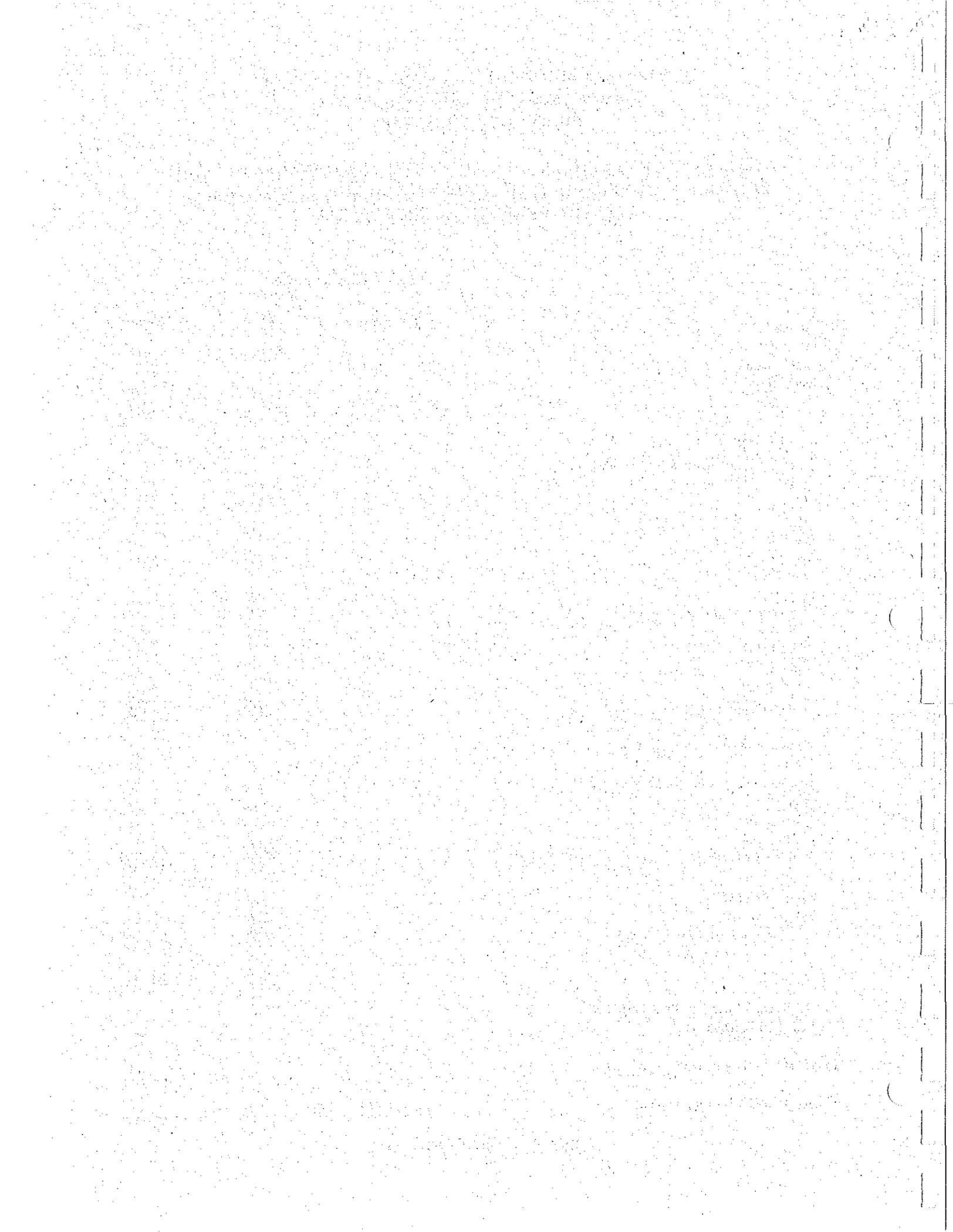
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2008

| | Governmental Funds | | |
|---|--------------------|--------------------|-----------------|
| | General | Special Revenue | Total |
| REVENUE: | | | |
| Grant revenue | | \$ 58,968 | \$ 58,968 |
| Interest income | \$ 297 | | 297 |
| Other revenue | | 176 | 176 |
| Total | <u>297</u> | <u>59,144</u> | <u>59,441</u> |
| EXPENDITURES: | | | |
| Current - District Operations (Administration): | | | |
| Salaries and wages | | 16,184 | 16,184 |
| Fringe | | 2,589 | 2,589 |
| Travel | | 4,241 | 4,241 |
| Training | | 525 | 525 |
| Supplies | | 1,748 | 1,748 |
| Advertising | | 992 | 992 |
| Insurance | | 1,000 | 1,000 |
| Memberships and subscriptions | | 125 | 125 |
| Audit | | 4,000 | 4,000 |
| Miscellaneous | | 10 | 10 |
| Overhead | | 1,123 | 1,123 |
| Indirect costs | | 3,586 | 3,586 |
| Total District Operations Expenditures | | <u>36,123</u> | <u>36,123</u> |
| Current - Collections and Recycling: | | | |
| Travel | | 213 | 213 |
| Snacks/food for volunteers and events | | 310 | 310 |
| Supplies | | 68 | 68 |
| Advertising | | 484 | 484 |
| Contractual | | 17,472 | 17,472 |
| Total Collections and Recycling Expenditures | | <u>18,547</u> | <u>18,547</u> |
| Current - Subgrants: | | | |
| Equipment | | 4,474 | 4,474 |
| Total Subgrant Expenditures | | <u>4,474</u> | <u>4,474</u> |
| Total | | <u>59,144</u> | <u>59,144</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | 297 | - | 297 |
| FUND BALANCE - Beginning of year | <u>5,164</u> | - | <u>5,164</u> |
| FUND BALANCE - End of year | <u>\$ 5,461</u> | \$ - | <u>\$ 5,461</u> |

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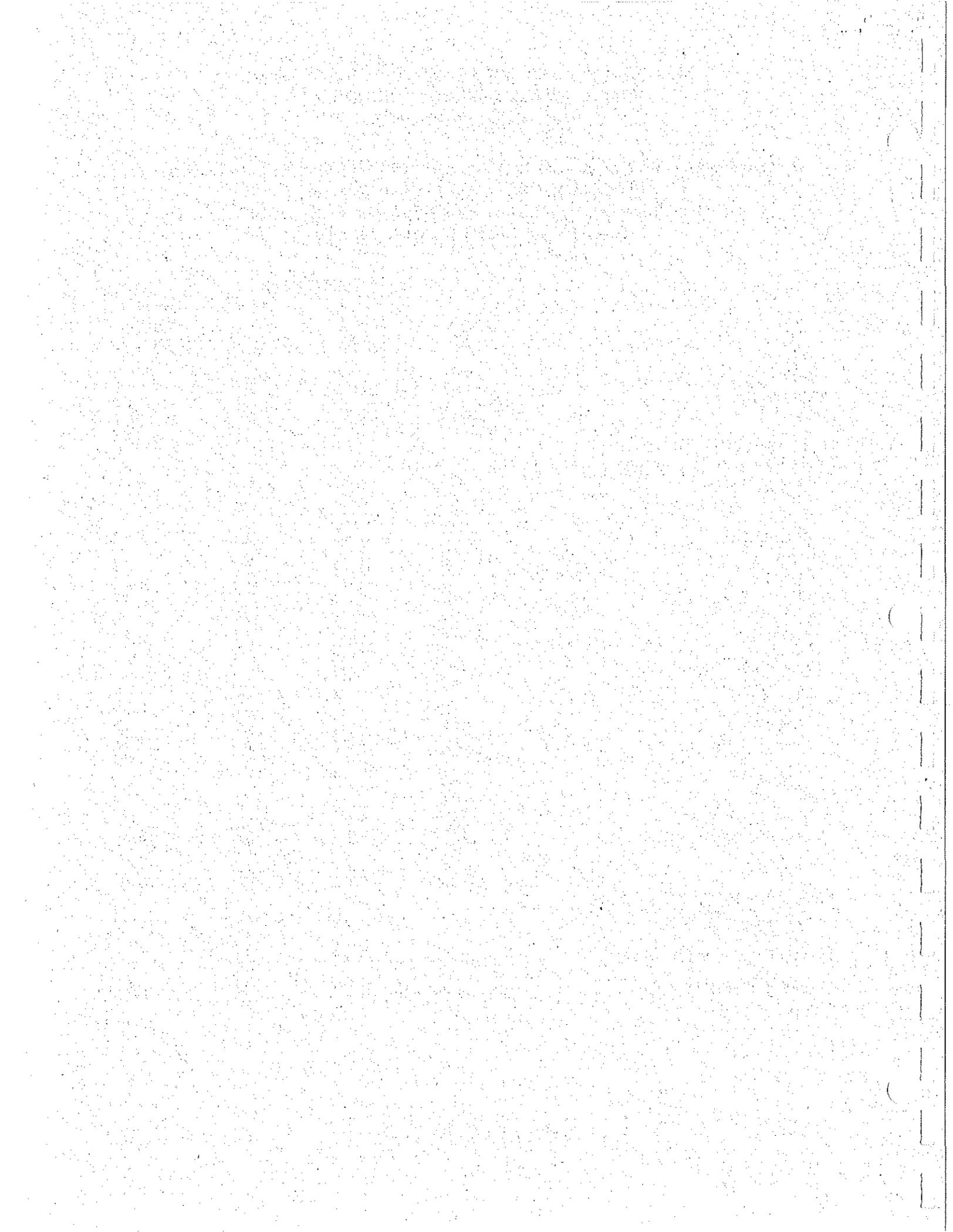
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2009

| | Governmental Funds | | | Variance Favorable (Unfavorable) |
|---|--------------------|-------------------|----------------|--|
| | Original Budget | Final Budget | Actual | |
| REVENUE: | | | | |
| Grant revenue | \$ 101,206 | \$ 101,206 | \$ 101,206 | \$ - |
| Interest income | | | 703 | 703 |
| Total | <u>101,206</u> | <u>101,206</u> | <u>101,909</u> | <u>703</u> |
| EXPENDITURES: | | | | |
| District Operations (Administration) | | | | |
| Salaries and wages | 19,694 | 21,832 | 21,802 | 30 |
| Fringe | 2,906 | 2,986 | 3,016 | (30) |
| Training | 700 | - | - | - |
| Contract labor | - | 4,000 | 4,000 | - |
| Travel | 7,400 | 2,111 | 2,102 | 9 |
| Equipment | - | 158 | 158 | - |
| Supplies | 18,250 | 12,179 | 12,145 | 34 |
| Professional services | 1,020 | 875 | 875 | - |
| Advertising | 2,500 | 1,171 | 1,170 | 1 |
| Insurance | 1,000 | 1,000 | 1,000 | - |
| Membership/subscription | 125 | 125 | 125 | - |
| Miscellaneous | - | - | 27 | (27) |
| Overhead | 1,639 | 1,972 | 1,986 | (14) |
| Indirect costs | 4,015 | 4,233 | 4,267 | (34) |
| Total District Operations | <u>59,249</u> | <u>52,642</u> | <u>52,673</u> | <u>(31)</u> |
| Subgrants | | | | |
| Equipment | 7,757 | 7,757 | 7,757 | - |
| Collections | 34,200 | 48,155 | 46,440 | 1,715 |
| Total Subgrants | <u>41,957</u> | <u>55,912</u> | <u>54,197</u> | <u>1,715</u> |
| Total | <u>101,206</u> | <u>108,554</u> | <u>106,870</u> | <u>1,684</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | | | | |
| | - | (7,348) | (4,961) | 2,387 |
| FUND BALANCE - Beginning of year | | | | |
| | <u>5,461</u> | <u>5,461</u> | <u>5,461</u> | <u>-</u> |
| FUND BALANCE - End of year | | | | |
| | <u>\$ 5,461</u> | <u>\$ (1,887)</u> | <u>\$ 500</u> | <u>\$ 2,387</u> |

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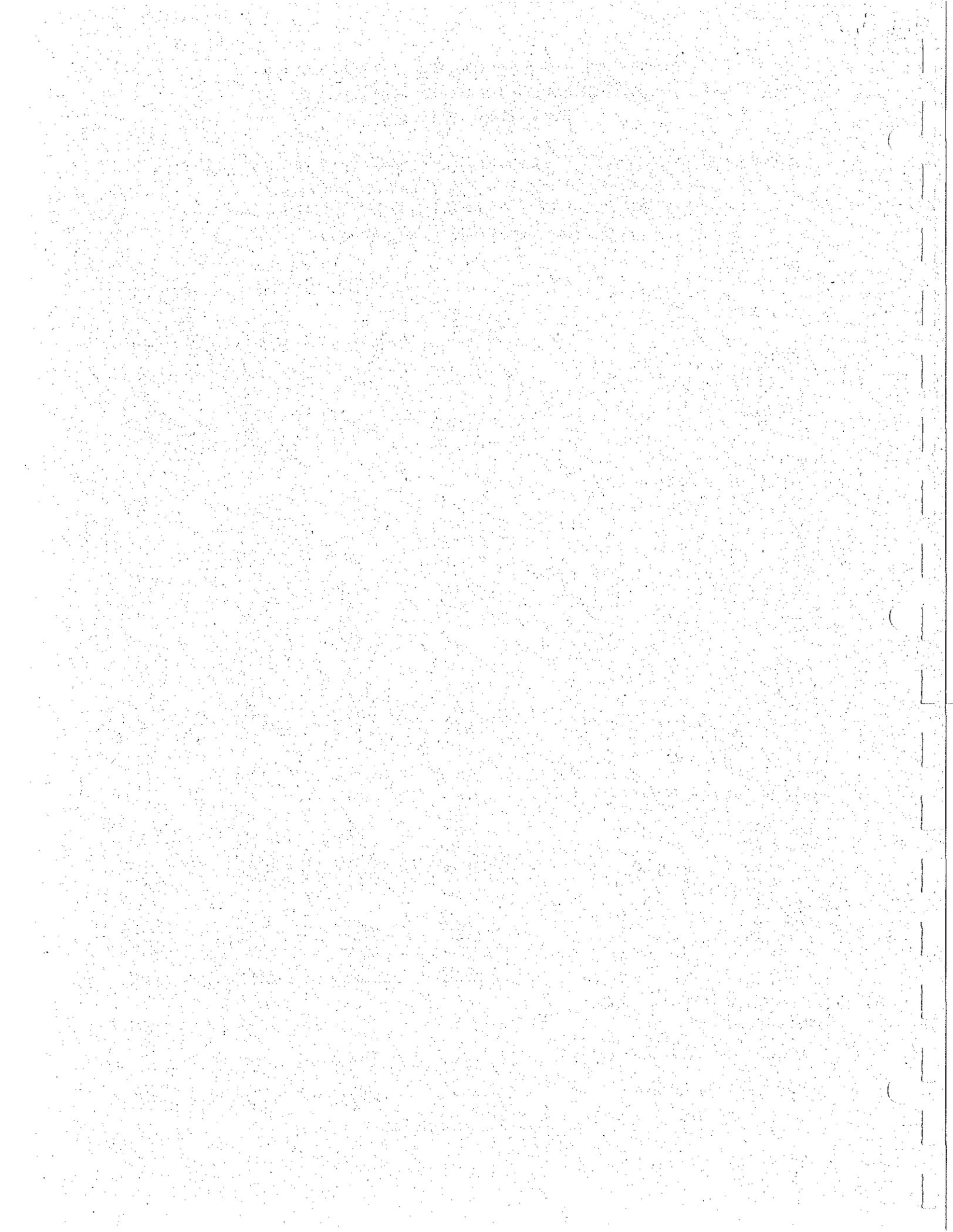
NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
GOVERNMENTAL FUNDS - MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2008

| | Governmental Funds | | | Variance Favorable (Unfavorable) |
|---|--------------------|------------------|-----------------|--|
| | Original Budget | Final Budget | Actual | |
| REVENUE: | | | | |
| Grant revenue | \$ 77,518 | \$ 80,889 | \$ 58,968 | \$ (21,921) |
| Interest income | | | 297 | 297 |
| Other revenue | | 176 | 176 | - |
| Total | <u>77,518</u> | <u>81,065</u> | <u>59,441</u> | <u>(21,624)</u> |
| EXPENDITURES: | | | | |
| District Operations (Administration) | | | | |
| Salaries and wages | 25,654 | 15,002 | 16,184 | (1,182) |
| Fringe | 4,024 | 3,347 | 2,589 | 758 |
| Travel | 5,976 | 4,498 | 4,241 | 257 |
| Training | 650 | 525 | 525 | - |
| Supplies | 1,400 | 1,406 | 1,748 | (342) |
| Advertising | 2,153 | 941 | 992 | (51) |
| Insurance | | 1,000 | 1,000 | - |
| Memberships/subscriptions | 125 | 125 | 125 | - |
| Audit | 800 | 4,000 | 4,000 | - |
| Miscellaneous | | 10 | 10 | - |
| Overhead | 1,936 | 1,137 | 1,123 | 14 |
| Indirect costs | 5,787 | 3,316 | 3,586 | (270) |
| Total District Operations | <u>48,505</u> | <u>35,307</u> | <u>36,123</u> | <u>(816)</u> |
| Collections and Recycling | | | | |
| Travel | 200 | 213 | 213 | - |
| Snacks/food for volunteers and events | 300 | 310 | 310 | - |
| Supplies | 190 | 68 | 68 | - |
| Advertising | 1,000 | 484 | 484 | - |
| Contractual | 13,310 | 17,472 | 17,472 | - |
| Total Collections and Recycling | <u>15,000</u> | <u>18,547</u> | <u>18,547</u> | <u>-</u> |
| Subgrants | | | | |
| Equipment | 14,013 | 14,013 | 4,474 | 9,539 |
| Total Subgrants | <u>14,013</u> | <u>14,013</u> | <u>4,474</u> | <u>9,539</u> |
| Total | <u>77,518</u> | <u>67,867</u> | <u>59,144</u> | <u>8,723</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | | | | |
| | - | 13,198 | 297 | (12,901) |
| FUND BALANCE - Beginning of year | | | | |
| | <u>5,164</u> | <u>5,164</u> | <u>5,164</u> | <u>-</u> |
| FUND BALANCE - End of year | | | | |
| | <u>\$ 5,164</u> | <u>\$ 18,362</u> | <u>\$ 5,461</u> | <u>\$ (12,901)</u> |

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See Notes to Financial Statements.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT – REGION A
MARYVILLE, MISSOURI

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009 AND 2008

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SWMP OPERATIONS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northwest Missouri Regional Solid Waste Management District (the District) was formed in Region A, pursuant to RSMo., Section 260.305, and was officially recognized by the Missouri Department of Natural Resources in 1991. The District includes the counties of Atchison, Gentry, Holt, Nodaway and Worth and their participating cities with a population of 500 or more. 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 purpose of the District is to promote cooperation in solving solid waste management problems and to promote resource recovery and recycling. The District's responsibilities include planning requirements as established by the Solid Waste Management Program, and the administration of grant funds made available to the District from the Solid Waste Management Fund, in accordance with RSMo. Section 260.335.2.

The District is comprised of a council and an executive board of seven members, four with a two year term each and three with a one year term each. The Chairman and Secretary/Treasurer of the Council appoint board members from each county. The District's activities are administered by the Northwest Missouri Regional Council of Governments, located in Maryville, Missouri.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America, as applicable to governments. The following is a summary of the more significant policies:

A. Reporting Entity:

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

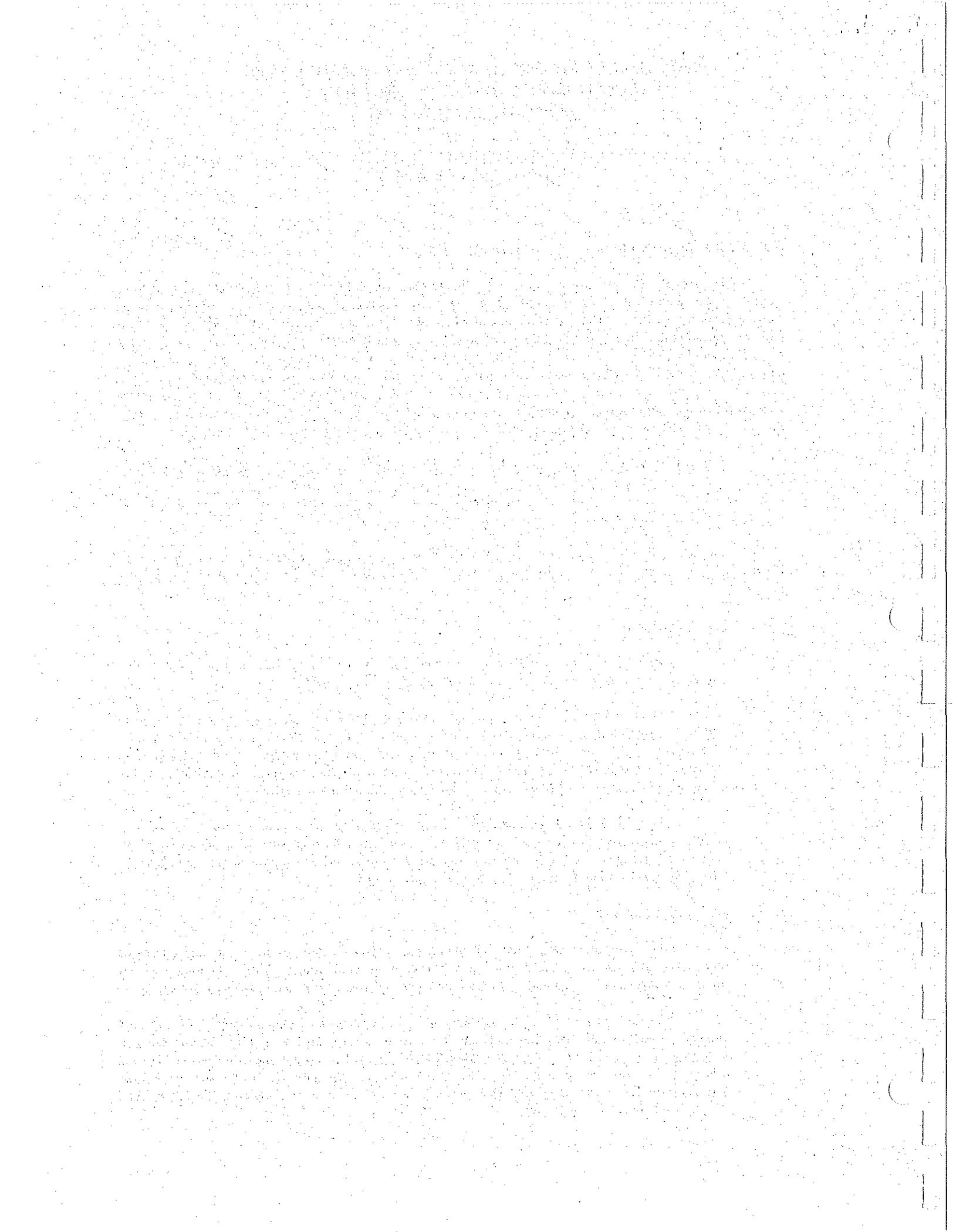
The District has developed criteria to determine whether outside agencies should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component in the District's financial statements. In addition, the District is not aware of any entity which would exercise such oversight resulting in the District being considered a component unit of another entity.

B. Basis of Presentation:

The government-wide financial statements use an economic resources measurement focus and are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.

The governmental fund types (General Fund and Special Revenue Funds) use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT – REGION A
MARYVILLE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009 AND 2008

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

SWMP OPERATIONS

B. Basis of Presentation, continued:

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the District as a whole excluding fiduciary activities and component units that are fiduciary in nature, with interfund activities removed. Governmental activities include programs supported primarily by state grants, local sources, and other intergovernmental revenues. The District has no business-type activities that rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates how other people or entities that participate in programs the District operates have shared in the payment of direct costs. The "capital grants and contributions" column includes amounts paid by organizations outside the District that are to be used to purchase, construct, or renovate capital assets associated with a specific program. The "operating grants and contributions" column includes amounts paid by organizations outside the District to help meet the operational requirements of a given function. If revenue is not program revenue, it is general revenue used to support all of the District's functions.

The accounts of the District are organized on the basis of funds, each of which is a separate accounting entity. The operations of each fund are accounted for through a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. The following funds are used by the District:

Governmental Funds:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for revenues derived from earmarked revenue sources that are restricted to expenditures for specified purposes.

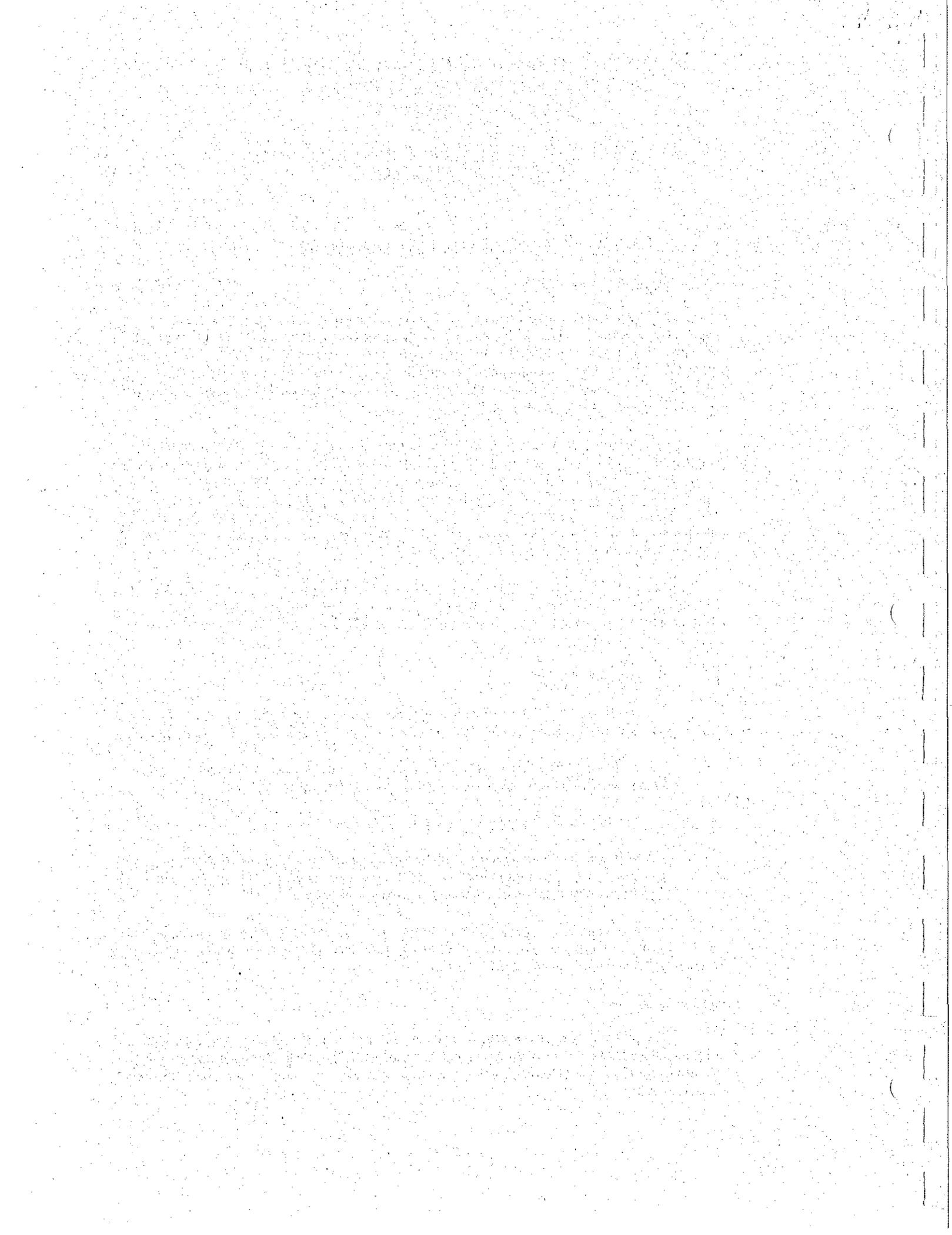
The major source of revenue is state grants, as discussed below:

Grant Revenue - Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. Such revenue is subject to review by the funding agency and may result in disallowance in subsequent periods.

Deferred revenue arises when grant amounts exceed allowable expenditures as of the end of the fiscal year. In subsequent periods, as allowable expenditures are made, the liability for deferred revenue is decreased as revenue is recognized.

C. Accounting Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009 AND 2008

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SWMP OPERATIONS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Capital Assets:

The District purchases equipment, vehicles and other capital assets for member communities and organizations with the proceeds from various grants, as part of its mission to encourage proper solid waste management. These capital assets are not reported as assets in the financial statements of the District. Once the capital assets are transferred to the recipient they remain the property of the recipient, with the District having only a security interest in the capital assets that cost more than \$5,000. If at any time the recipient of the assets should dispose of or otherwise forfeit the capital assets donated by the District, then the District will resume ownership.

A summary of the value of the District's security interest in capital assets is as follows:

| | |
|------------------------|----------|
| Vehicles and equipment | \$88,620 |
|------------------------|----------|

E. Restricted Resources:

It is the District's policy to use restricted resources first, then unrestricted resources as needed, when both restricted and unrestricted resources are available.

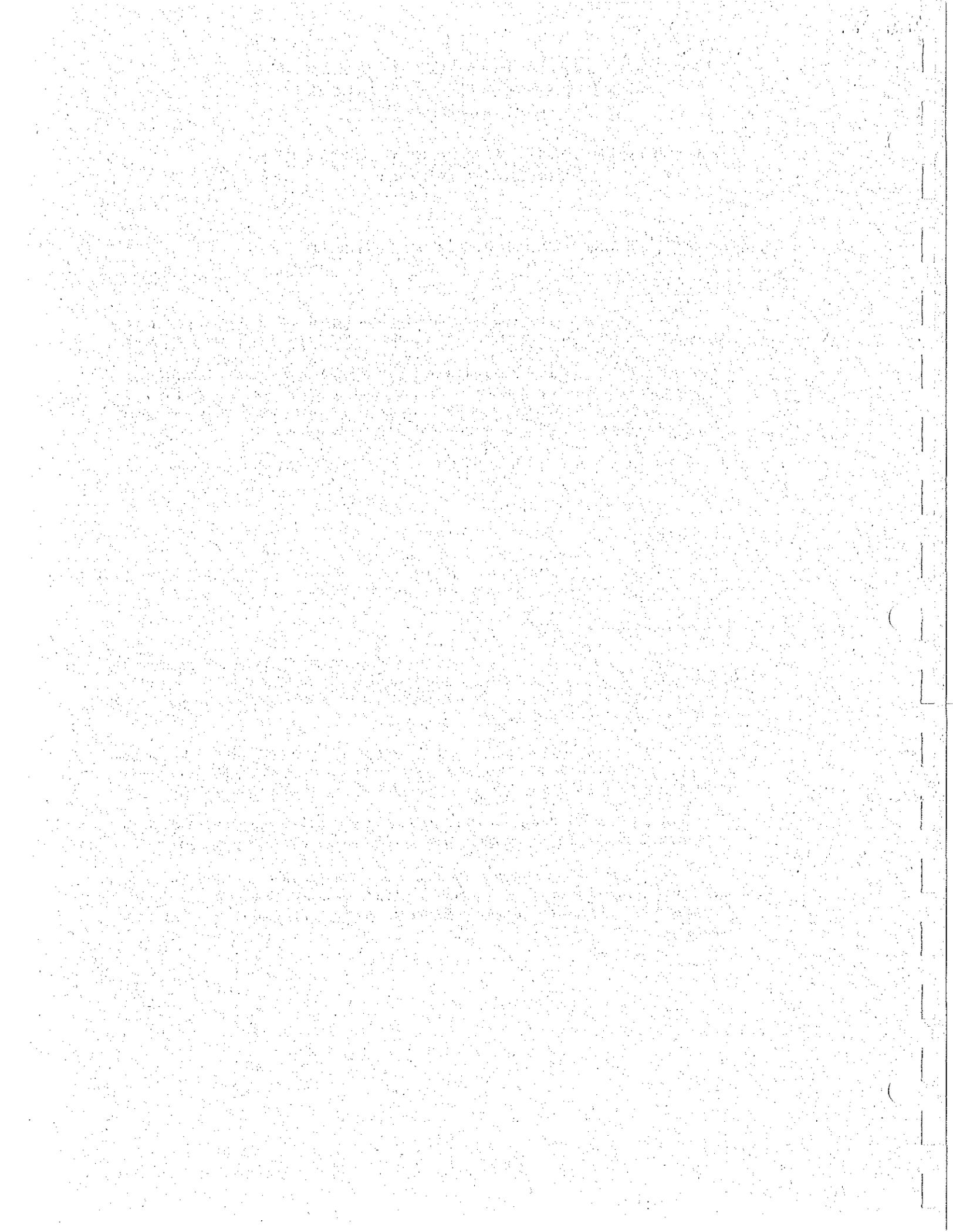
F. Budgets and Budgetary Accounting:

In accordance with the District's bylaws, the executive board is responsible for preparing an annual budget. After being prepared, the annual budget will then be presented to the council for approval at the July Council Meeting. The operating budget covers all funds and includes proposed revenues and expenditures for the upcoming cycle.

The District's primary funding source is state grants which have grant periods and cycles that may or may not coincide with the District's fiscal year. These grants normally are for a twelve-month period; however, they can be awarded for periods shorter or longer than twelve months.

Because of the District's dependency on federal, state and local budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding.

The resultant annual budget is subject to constant change within the fiscal year due to: increases or decreases in actual grant awards from those estimated, changes in grant periods, unanticipated grant awards not included in the budget, and expected grant awards which fail to materialize.



NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT – REGION A
MARYVILLE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009 AND 2008

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2. CASH AND INVESTMENTS

The District complies with various restrictions on deposits and investments which are imposed by state statute as follows:

A. Cash:

Deposits - All deposits with financial institutions must be collateralized in an amount at least equal to uninsured deposits. At June 30, 2009, the carrying amount of the District's deposits was \$55,016 and the bank balance was \$54,966. Of the bank balance, \$54,966 was covered by federal depository insurance.

At June 30, 2008, the carrying amount of the District's deposits was \$36,421 and the bank balance was \$36,421. Of the bank balance, \$36,421 was covered by federal depository insurance.

B. Restricted Cash:

Cash is restricted to be used only for purposes as set forth in grant agreements with the Department of Natural Resources.

C. Investments:

The District may invest in certificates of deposits, bonds of the State of Missouri or any wholly-owned corporation of the United States, or in other short-term obligations of the United States. The District had no such investments at June 30, 2009.

3. DEFERRED REVENUE

As described in Note 1, it is the District's policy to record revenue in the period earned. Under grant regulations, grant resources are earned, and recognized, in the period in which grant funds are expended. If a grant's program year extends beyond the District's fiscal year end, the amount of unexpended grant funds as of the District's fiscal year end is recorded as deferred revenue. Consequently, as grant funds are expended during the District's subsequent fiscal year, the deferred revenue as of the prior fiscal year end is recognized as revenue. The amount of deferred revenue as of June 30, 2009 and 2008 is \$14,238 and \$28,193, respectively.

4. RELATED PARTY TRANSACTION

The District is related to the Northwest Missouri Regional Council of Governments (the Council) by sharing office space. In addition, the District has entered into a contract with the Council for administrative and accounting services. The District has also entered into contracts with the Council for collection programs. The total amount paid to the Council for these contracts were \$74,171 and \$28,878 during the years ended June 30, 2009 and 2008, respectively. The District has an account payable to the Council at June 30, 2009 and 2008 of \$39,614 and \$10,521, respectively, for the Council's fees for administrative, planning, and collection contracts that have not been reimbursed by the District. The District has an account payable to members of the board of directors for travel reimbursement at June 30, 2008 of \$573.

1950

NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT – REGION A
MARYVILLE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009 AND 2008

5. ECONOMIC DEPENDENCY

The District receives a substantial amount of its support from the state. If a significant reduction in this level of state support were to occur, it may have an effect on the District's programs.

6. CONTINGENCY

The District receives state funding for specific purposes that are subject to review and audit. These reviews and audits could lead to requests for reimbursement or to withholding of future funding for expenditures disallowed under, or other noncompliance with, the terms of the grants and funding.

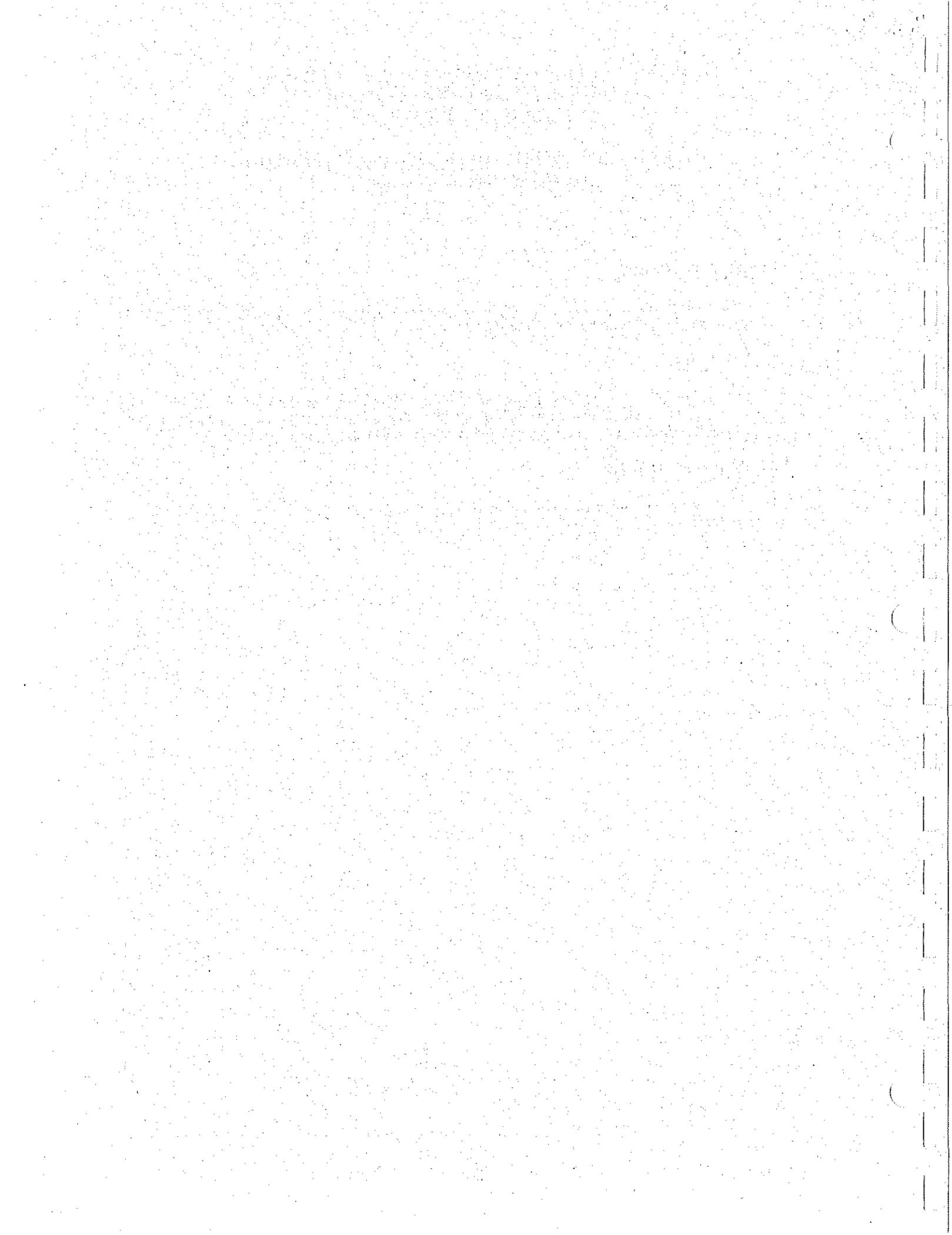
7. INTERFUND TRANSFERS

The general fund transferred \$5,664 to the special revenue fund in the year ended June 30, 2009 for the purposes of covering expenditures in excess of grant receipts.

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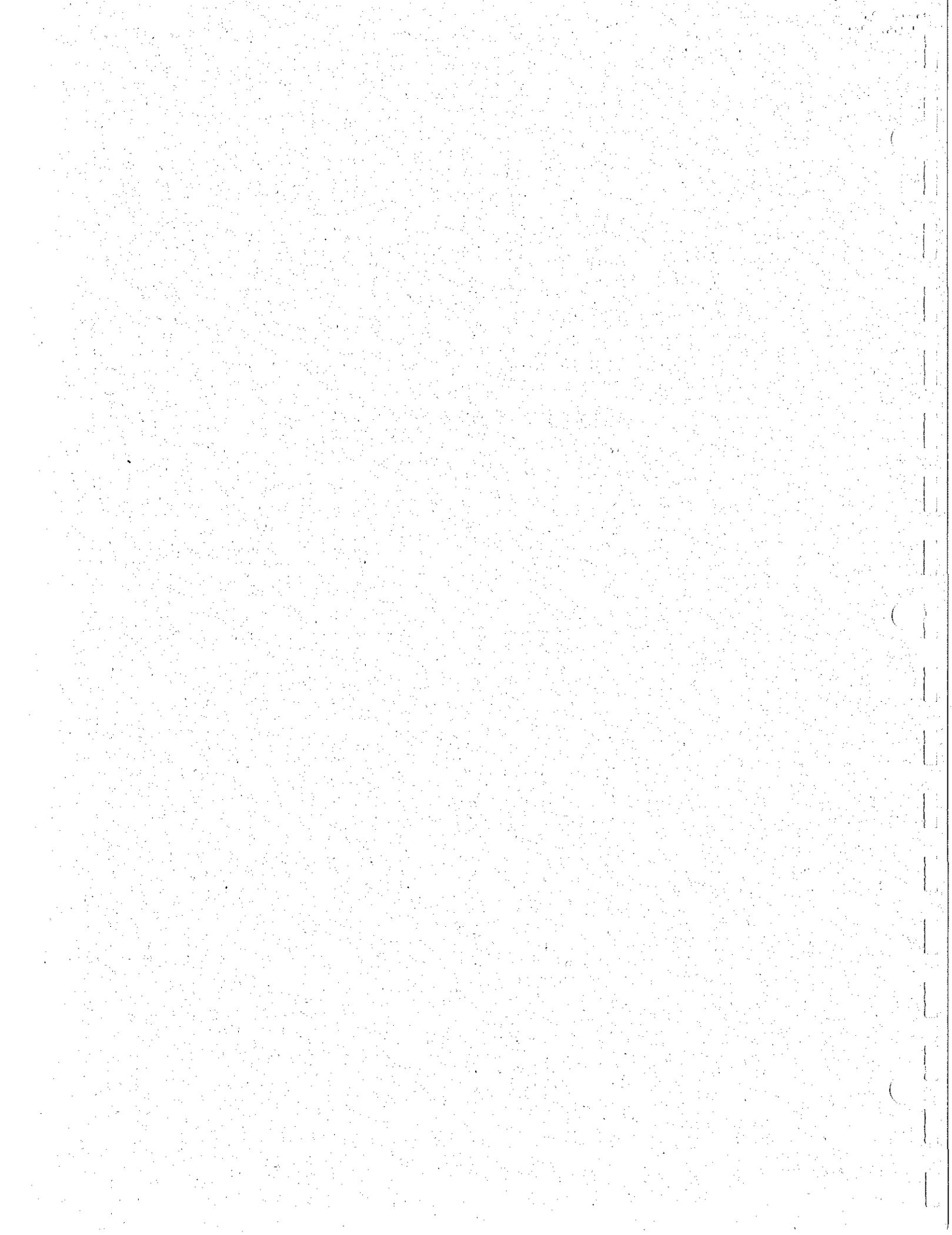


SUPPLEMENTAL SCHEDULES

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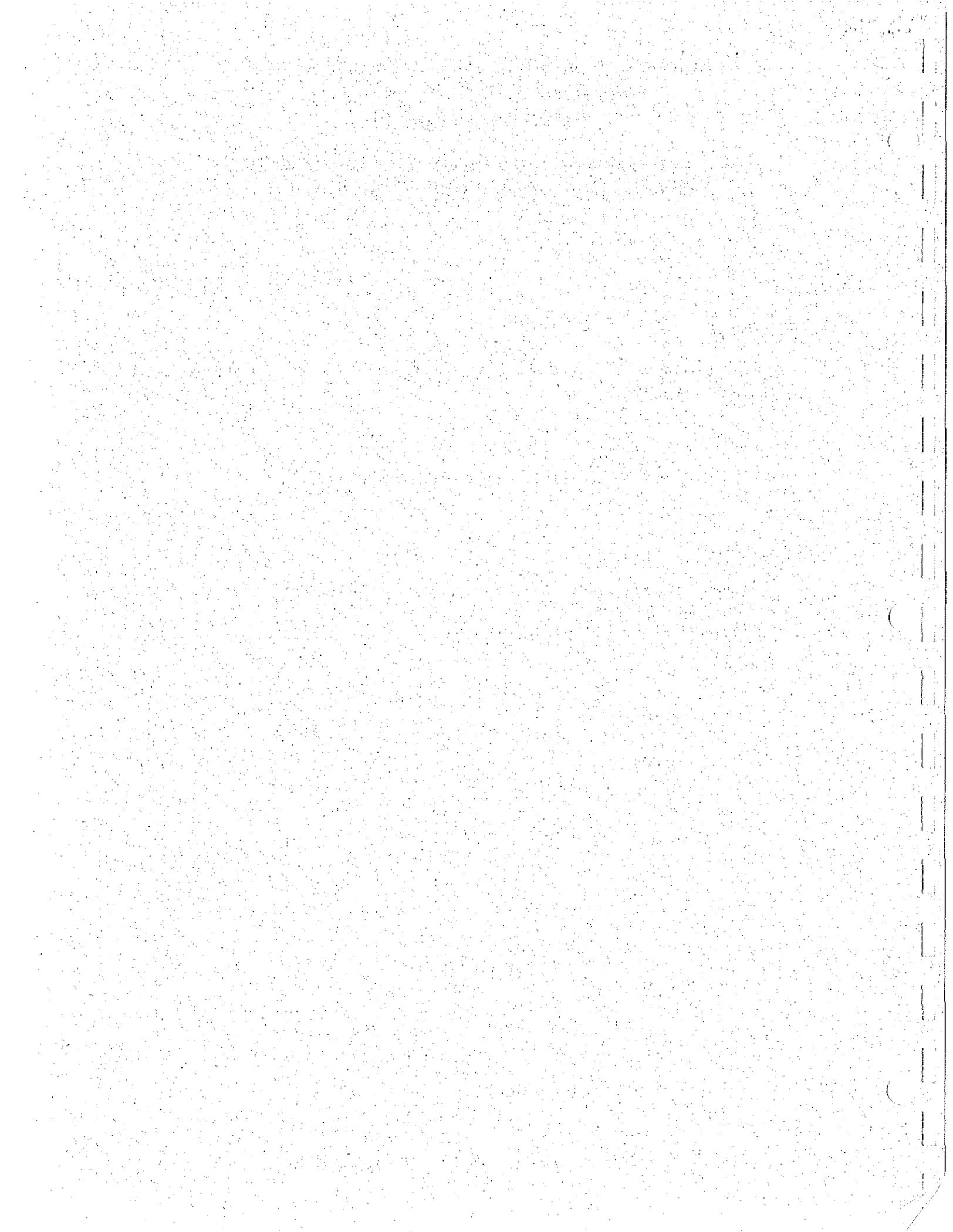


NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI

SUPPLEMENTAL SCHEDULE OF SUBGRANT EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2009 | 2008 |
|---|-----------|----------|
| Equipment: | | |
| 2007 Funding: | | |
| Albany - wood chipper | | \$ 2,402 |
| Sobotka Oil - antifreeze recycler | | 2,072 |
| 2009 Funding: | | |
| Opportunity Workshop - forklift | \$ 7,757 | |
| Collections: | | |
| 2009 Funding: | | |
| NWMORCOG - Collection A (waste tire) | 2,730 | |
| NWMORCOG - Collection B (waste tire) | 8,120 | |
| NWMORCOG - Collection C (HHW and E-waste) | 35,590 | |
| | \$ 54,197 | \$ 4,474 |

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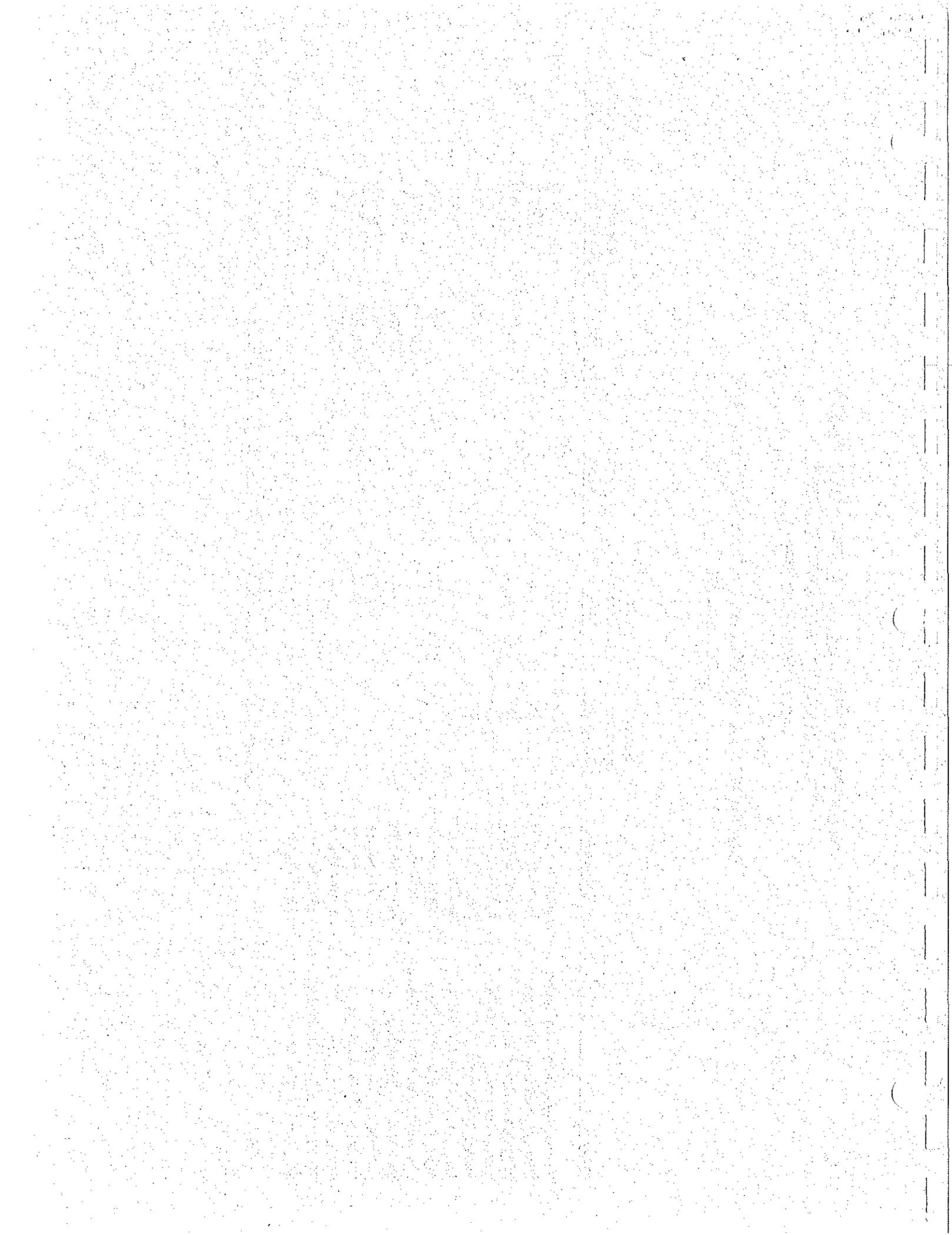


**NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI**

**SUPPLEMENTAL SCHEDULE OF DEFERRED REVENUE
JUNE 30, 2009**

| <u>Program</u> | <u>Cycle Period</u> | <u>Deferred Revenues Beginning</u> | <u>Cash Received from DNR</u> | <u>Other Cash Received</u> | <u>Costs Applied</u> | <u>Revenues Reallocated</u> | <u>Deferred Revenues Ending</u> |
|-----------------------------------|---------------------|------------------------------------|-------------------------------|----------------------------|----------------------|-----------------------------|---------------------------------|
| Plan Implementation - 06 funding | Jul 06 - Jun 07 | \$ 3,575 | | | | \$ (3,575) | \$ - |
| District collections - 06 funding | Jul 06 - Jun 07 | 772 | | | | (772) | - |
| Subgrants - 06 funding | Jul 06 - Jun 07 | 367 | | | | (367) | - |
| District operations - 07 funding | Feb 07 - Dec 07 | 7,352 | | | | (7,352) | - |
| Subgrants - 07 funding | Feb 07 - Dec 07 | 332 | | | | (332) | - |
| District collections - 07 funding | Feb 07 - Dec 07 | 1,557 | | | | (1,557) | - |
| District operations - 09 funding | Jul 08 - Sept 09 | | \$ 31,079 | | \$ (27,316) | (3,763) | - |
| Plan Implementation - 09 funding | Jul 08 - Sept 09 | | 17,243 | | (25,356) | 8,113 | - |
| Collection A - 09 funding | Jul 08 - Sept 09 | | 4,672 | | (2,730) | (1,942) | - |
| Collection B - 09 funding | Jul 08 - Sept 09 | | 14,000 | | (8,120) | (5,880) | - |
| Collection C - 09 funding | Jul 08 - Sept 09 | | 12,500 | \$ 5,663 | (35,590) | 17,427 | - |
| Subgrants - 09 funding | Jul 08 - June 09 | | 7,757 | | (7,757) | | - |
| District Operations - 07 funding | Future Project | 5,030 | | | | | 5,030 |
| Subgrant - 07 funding | Future Project | 9,208 | | | | | 9,208 |
| Total | | \$ 28,193 | \$ 87,251 | \$ 5,663 | \$ (106,869) | \$ - | \$ 14,238 |

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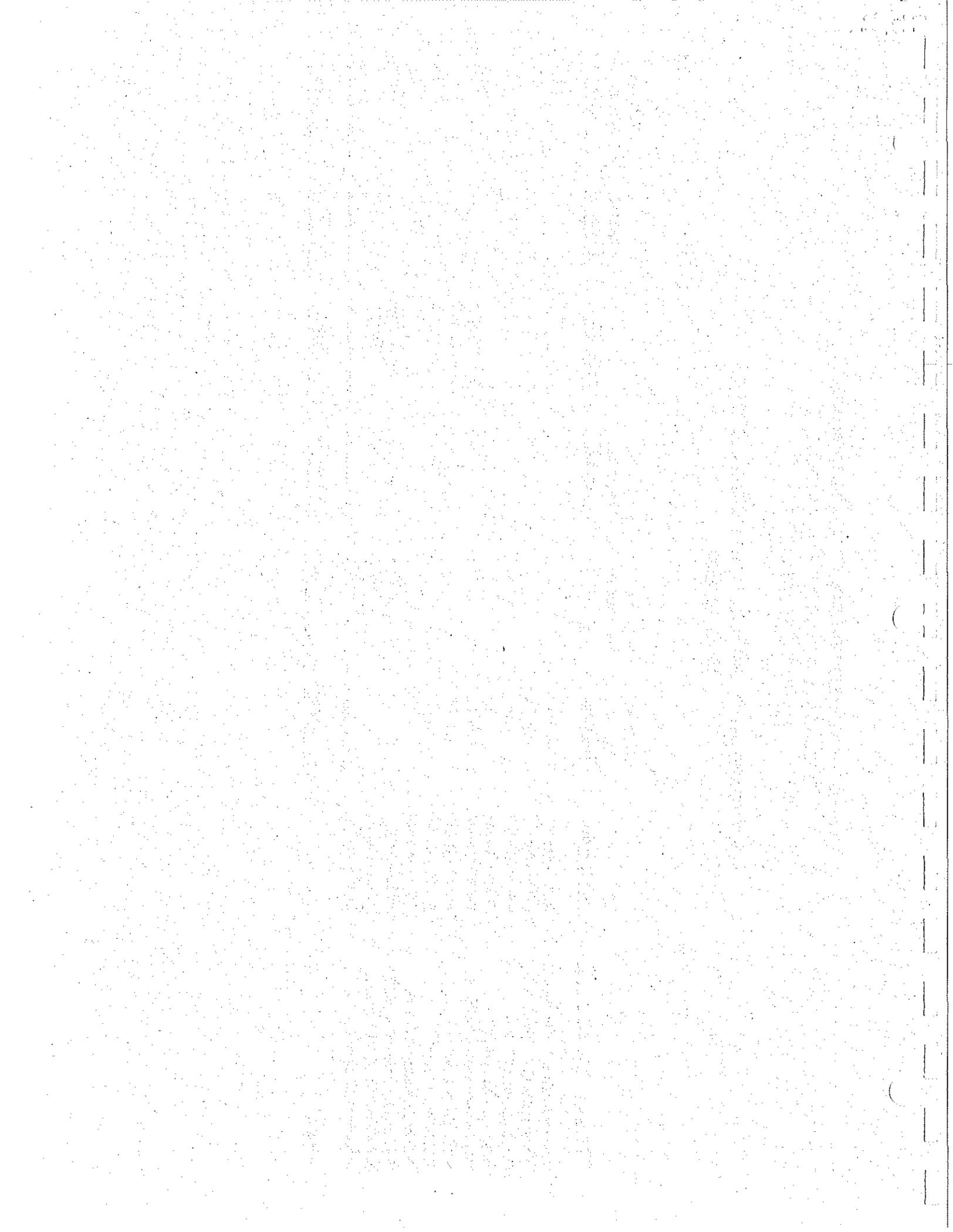


**NORTHWEST MISSOURI REGIONAL SOLID WASTE
MANAGEMENT DISTRICT - REGION A
MARYVILLE, MISSOURI**

**SUPPLEMENTAL SCHEDULE OF DEFERRED REVENUE
JUNE 30, 2008**

| <u>Program</u> | <u>Cycle Period</u> | <u>Deferred Revenues Beginning</u> | <u>Cash Received from DNR</u> | <u>Other Cash Received</u> | <u>Costs Applied</u> | <u>Revenues Reallocated</u> | <u>Deferred Revenues Ending</u> |
|-----------------------------------|---------------------|------------------------------------|-------------------------------|----------------------------|----------------------|-----------------------------|---------------------------------|
| Plan implementation - 06 cycle 2 | Jul 06 - Jun 07 | \$ 3,575 | | | | | \$ 3,575 |
| District collections - 06 cycle 2 | Jul 06 - Jun 07 | 772 | | | | | 772 |
| Subgrants - 06 cycle 2 | Jul 06 - Jun 07 | 367 | | | | | 367 |
| Subgrants - 06 cycle 1 | Feb 06 - Dec 06 | 175 | | | | \$ (175) | - |
| District operations - 07 cycle 1 | Feb 07 - Dec 07 | 24,472 | | | \$ (17,119) | | 7,353 |
| Subgrants - 07 cycle 1 | Feb 07 - Dec 07 | 2,402 | | | (2,402) | | - |
| Subgrants - 07 cycle 1 | Feb 07 - Dec 07 | 2,404 | | | (2,073) | | 331 |
| District collections - 07 cycle 1 | Feb 07 - Dec 07 | 4,928 | | | | (3,371) | 1,557 |
| District operations - 07 cycle 2 | Jul 07 - Jun 08 | | \$ 24,034 | | (19,004) | | 5,030 |
| District collections - 07 cycle 2 | Jul 07 - Jun 08 | | 15,000 | \$ 176 | (18,547) | 3,371 | - |
| Subgrants - 07 cycle 2 | Jul 07 - Jun 08 | | 9,033 | | | 175 | 9,208 |
| Total | | \$ 39,095 | \$ 48,067 | \$ 176 | \$ (59,145) | \$ - | \$ 28,193 |

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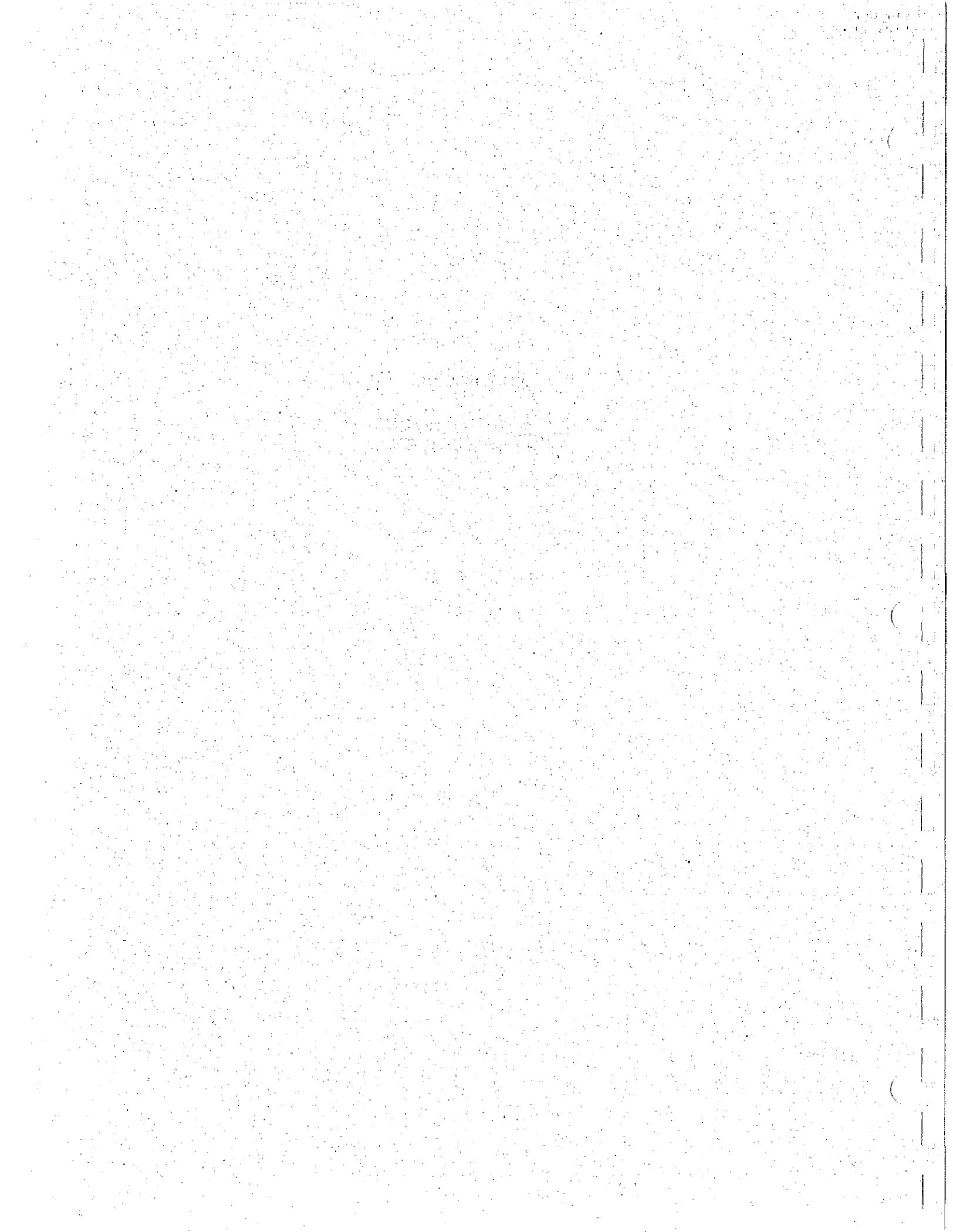


SECTION II
INTERNAL CONTROL
AND COMPLIANCE

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ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' 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

September 24, 2009

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Executive Board
Northwest Missouri Regional Solid Waste
Management District – Region A
Maryville, Missouri

We have audited the financial statements of the governmental activities and each major fund of the Northwest Missouri Regional Solid Waste Management District – Region A (the District) as of and for the years ended June 30, 2009 and 2008, and have issued our report thereon dated September 24, 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.

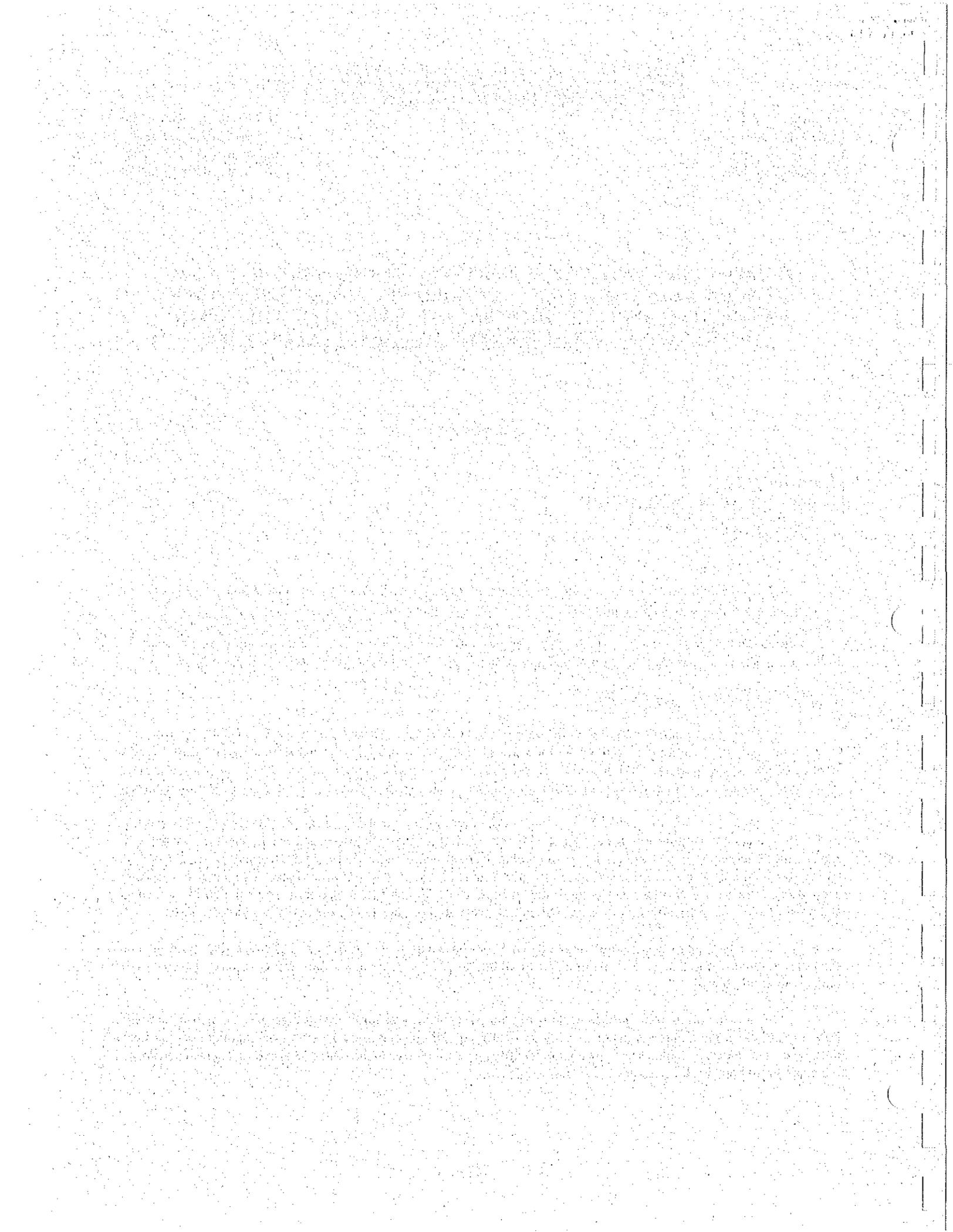
Internal Control Over Financial Reporting

In planning and performing our audit, we considered District'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 the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of 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 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.



Executive Board
Northwest Missouri Regional Solid Waste
Management District – Region A

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 is required to be reported under Government Auditing Standards.

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

Arthur White & Associates, L.L.C.

ARTHUR WHITE & ASSOCIATES, L.L.C.

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