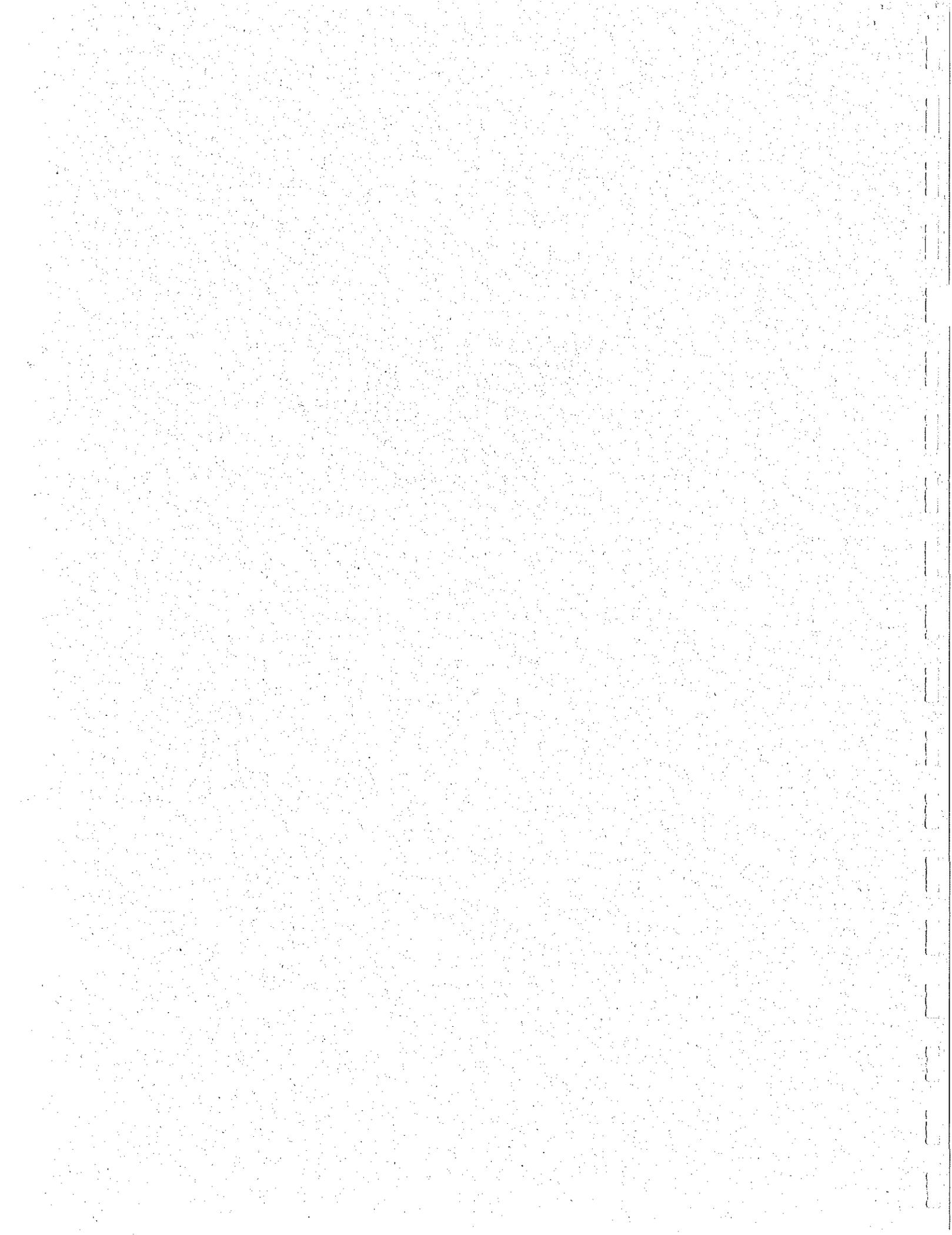


**REGION D RECYCLING & WASTE  
MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**BASIC FINANCIAL STATEMENTS  
(With Independent Auditors'  
Reports Thereon)**

**JUNE 30, 2008 AND 2007**

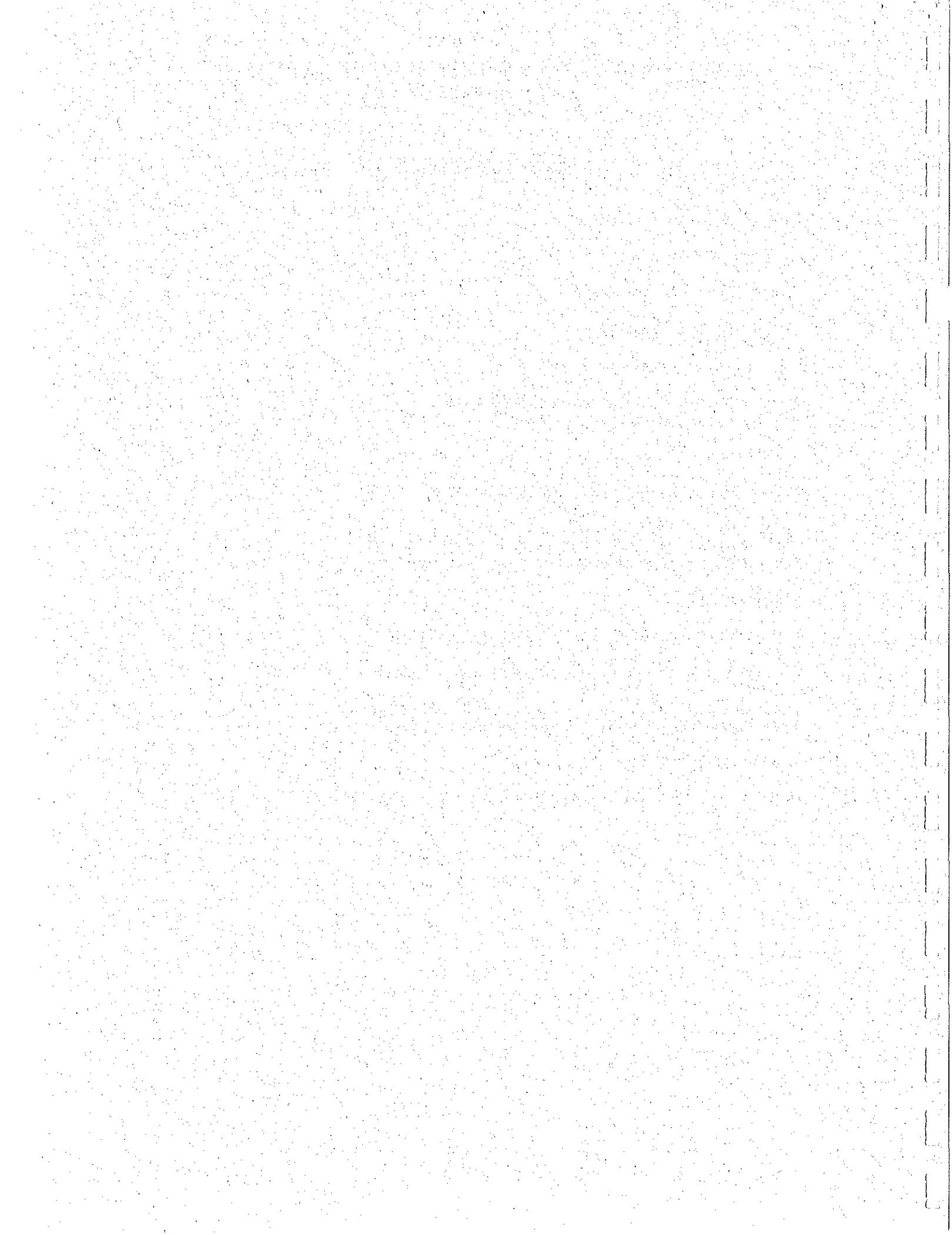
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**REGION D RECYCLING & WASTEMANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

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**SECTION I**  
**FINANCIAL STATEMENTS**

**ARTHUR WHITE & ASSOCIATES, L.L.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

302 Main Street  
Tarkio, Missouri 64491  
Telephone (660) 736-5811  
Fax (660) 736-4364

2400 Frederick, Suite 500  
St. Joseph, Missouri 64506  
Telephone (816) 233-2855  
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**INDEPENDENT AUDITORS' REPORT**

December 18, 2009

Board of Directors  
Region D Recycling &  
Waste Management District  
Clarksdale, Missouri 64430

We have audited the accompanying financial statements of the governmental activities and each major fund of the Region D Recycling & Waste Management District as of and for the year ended June 30, 2008 and as of and for the fifteen months ended June 30, 2007 which collectively comprise Region D Recycling & Waste Management District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Region D Recycling & Waste Management District's management. Our responsibility is to express opinions 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 audits provide a reasonable basis for our opinions.

Region D Recycling & Waste Management District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

As discussed in Note 1B, Region D Recycling & Waste Management District prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

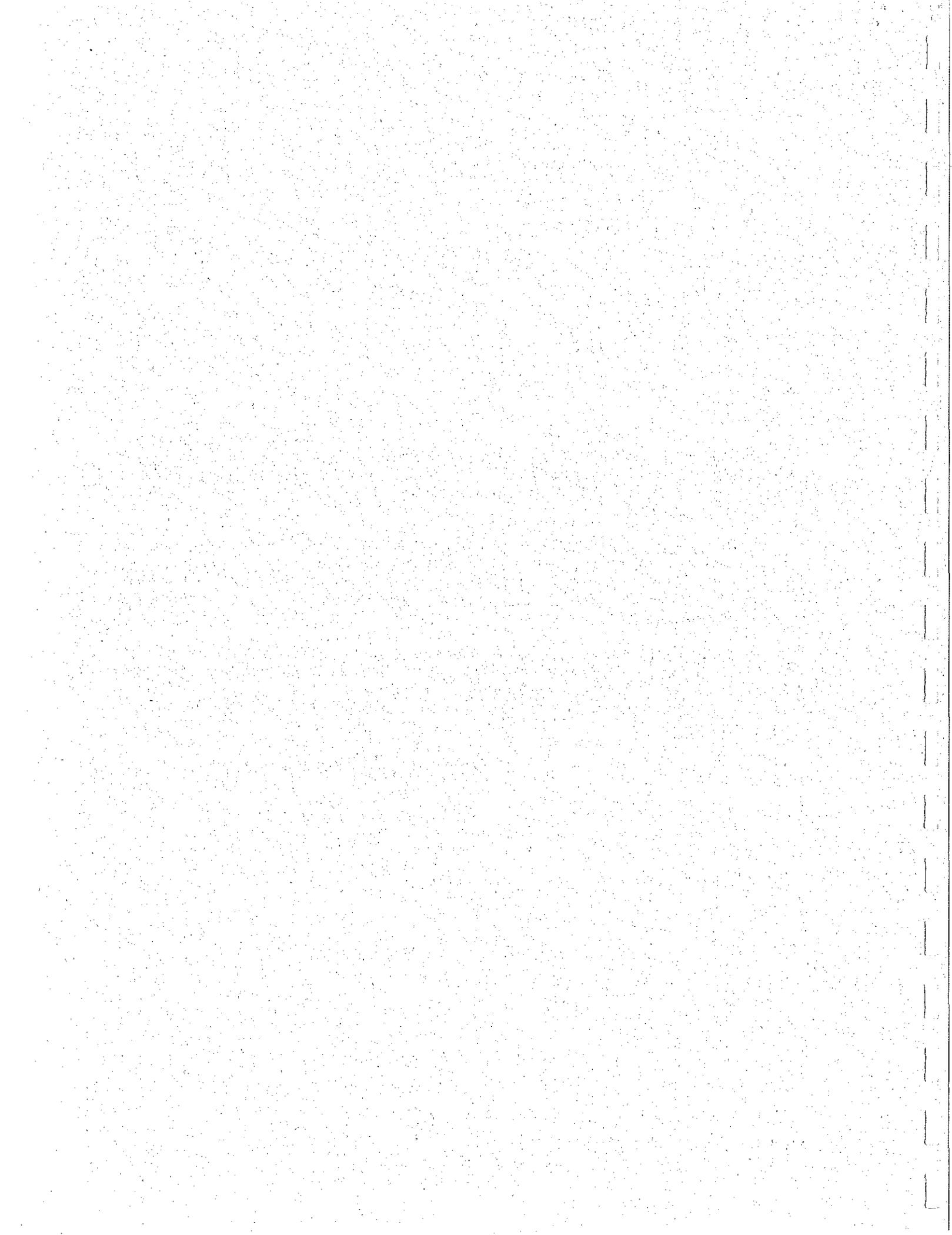
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Region D Recycling & Waste Management District as of June 30, 2008 and 2007, and its respective change in financial position for the periods then ended, on the basis of accounting described in Note 1B.

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 2009, on our consideration of the Region D Recycling & Waste Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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.

Our audits were made for the purpose of forming opinions on the financial statements taken as a whole. The supplemental information on pages 18 and 19 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 audits of the basic 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.

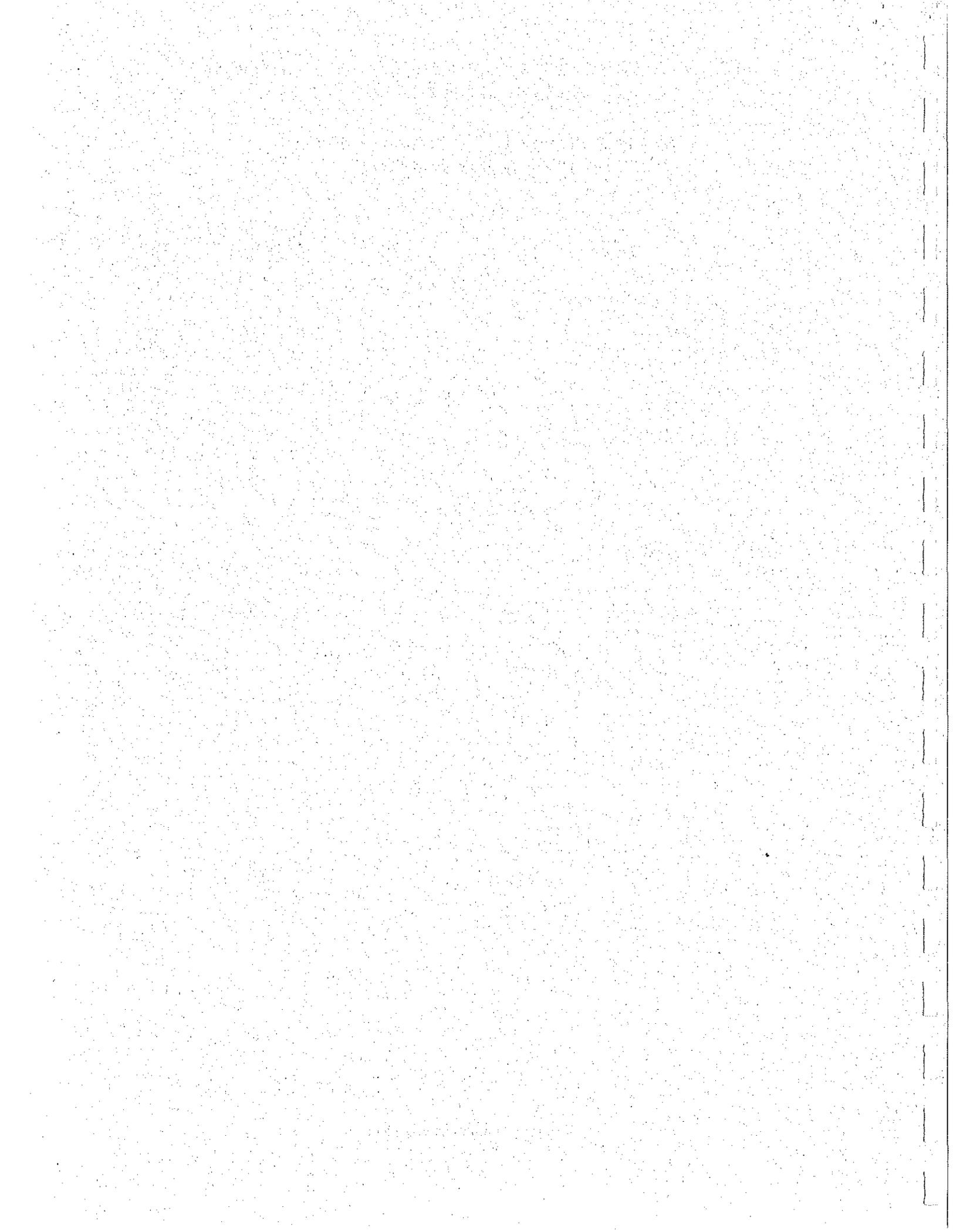


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**STATEMENTS OF NET ASSETS - CASH BASIS  
JUNE 30, 2008 AND 2007**

<u>ASSETS</u>	<u>Governmental Activities</u>	
	2008	2007
CURRENT ASSETS:		
Cash and cash equivalents	\$ 92,459	\$ 106,535
Certificates of deposit	68,517	63,296
Total current assets	160,976	169,831
TOTAL ASSETS	\$ 160,976	\$ 169,831
<u>NET ASSETS</u>		
NET ASSETS - CASH BASIS:		
Unrestricted	\$ 160,976	\$ 169,831
TOTAL NET ASSETS - CASH BASIS	\$ 160,976	\$ 169,831

See Notes to Financial Statements.

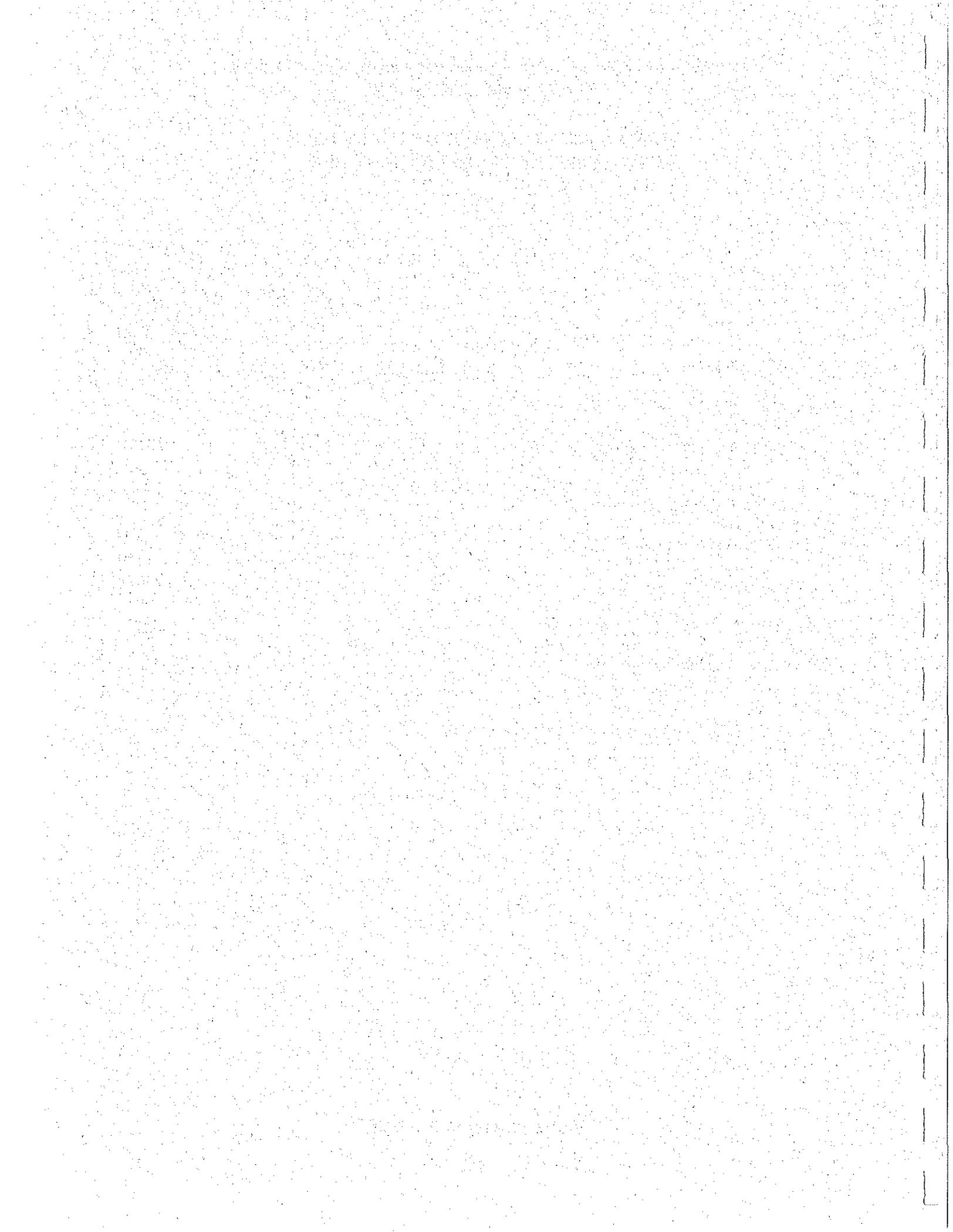


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2008**

		<u>Program Receipts</u>	<u>Net Receipts and Change in Net Assets</u>
Functions and Programs	<u>Disbursements</u>	<u>Operating Grants and Contributions</u>	<u>Primary Governmental Activities</u>
<b>Primary Government:</b>			
<b>Governmental Activities:</b>			
Recycling and waste management	\$ 153,378	\$ 131,372	\$ (22,006)
<b>General Revenues:</b>			
Unrestricted investment earnings			7,082
Miscellaneous			6,069
Total general revenues			<u>13,151</u>
Change in net assets			(8,855)
Net Assets - Cash Basis - Beginning of year			<u>169,831</u>
Net Assets - Cash Basis - End of year			<u>\$ 160,976</u>

See Notes to Financial Statements.



**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE FIFTEEN MONTHS ENDED JUNE 30, 2007**

		<u>Program Receipts</u>	<u>Net Receipts and Change in Net Assets</u>
Functions and Programs	<u>Disbursements</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
<b>Primary Government:</b>			
<b>Governmental Activities:</b>			
Recycling and waste management	\$ 228,906	\$ 141,213	\$ (87,693)
<b>General Receipts:</b>			
Unrestricted investment earnings			4,055
Miscellaneous			5,816
Total general receipts			<u>9,871</u>
Change in net assets			(77,822)
Net Assets - Cash Basis - Beginning of period			<u>247,653</u>
Net Assets - Cash Basis - End of period			<u>\$ 169,831</u>

See Notes to Financial Statements.

**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

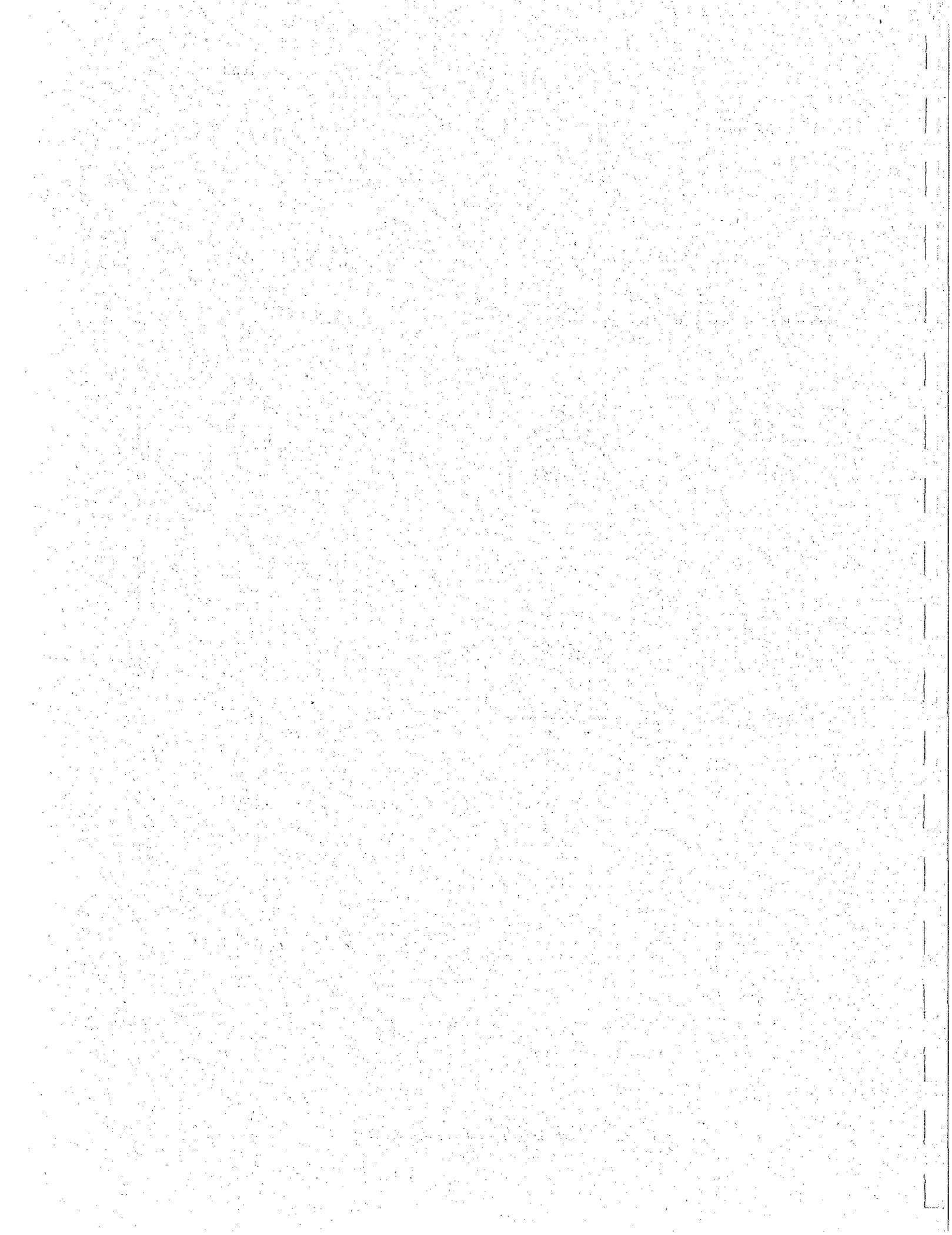
**BALANCE SHEETS - GOVERNMENTAL FUNDS - CASH BASIS  
JUNE 30, 2008 AND 2007**

	2008		
	General	Special Revenue	Total
<u>ASSETS</u>			
ASSETS:			
Cash and cash equivalents	\$ 92,459		\$ 92,459
Certificates of deposit	68,517		68,517
TOTAL ASSETS	\$ 160,976	\$ -	\$ 160,976
 <u>FUND EQUITY</u>			
FUND EQUITY:			
Fund balance, unreserved and undesignated	\$ 160,976		\$ 160,976
Total	160,976		160,976
TOTAL FUND EQUITY	\$ 160,976	\$ -	\$ 160,976

2007

<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
\$ 106,535		\$ 106,535
<u>63,296</u>		<u>63,296</u>
\$ 169,831	\$ -	\$ 169,831
\$ 169,831		\$ 169,831
<u>169,831</u>		<u>169,831</u>
\$ 169,831	\$ -	\$ 169,831

See Notes to Financial Statements.

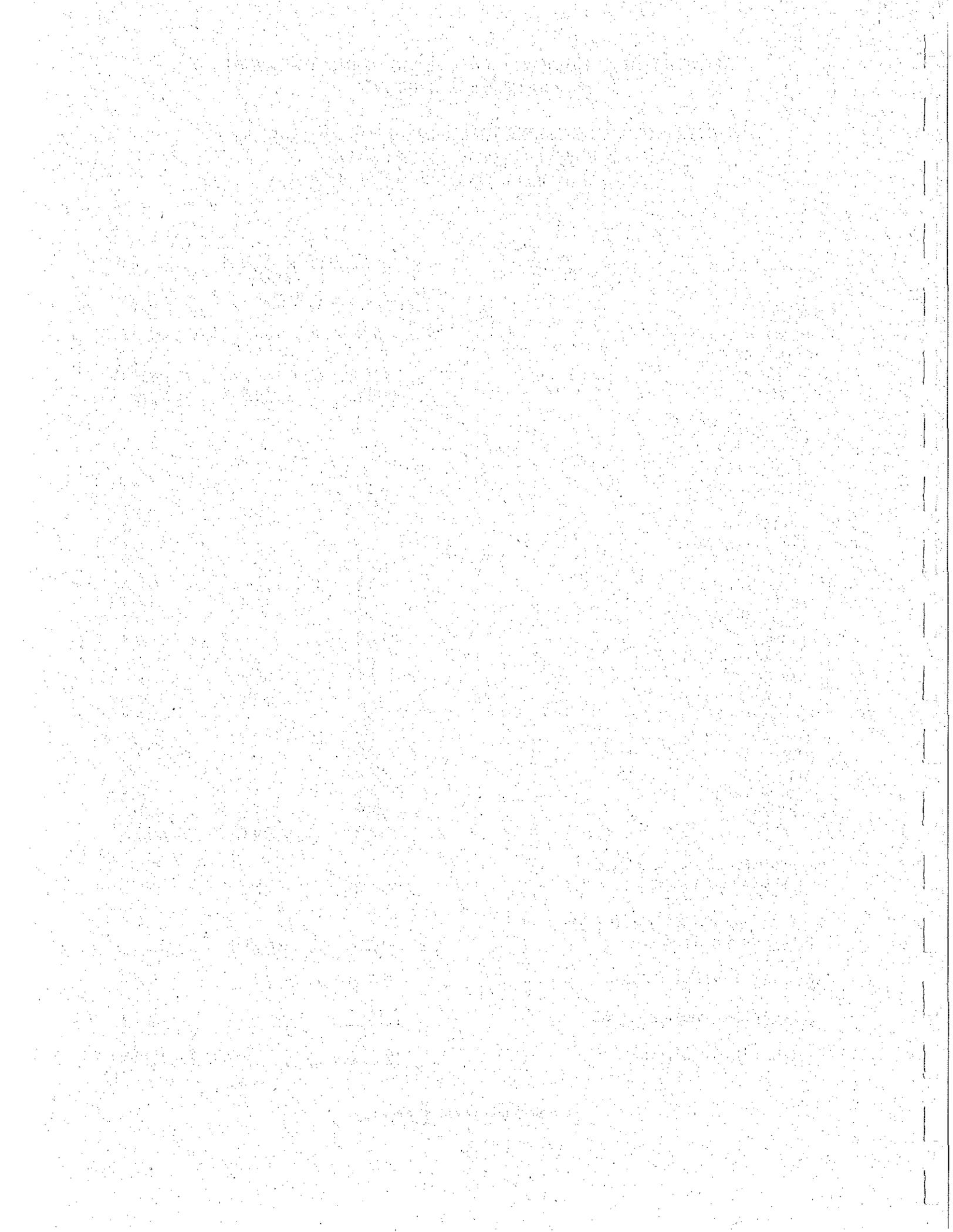


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2008**

	Governmental Funds		
	General	Special Revenue	Total
<b>RECEIPTS:</b>			
State grants	\$ 44,399	\$ 86,973	\$ 131,372
Interest income	7,082		7,082
Miscellaneous	4,784	1,285	6,069
Total	<u>56,265</u>	<u>88,258</u>	<u>144,523</u>
<b>DISBURSEMENTS:</b>			
Current:			
Salaries and wages	43,409		43,409
Deferred compensation	1,950		1,950
Travel	1,674	1,145	2,819
Board expenses	124	19	143
Training and education	325		325
Telephone	1,232		1,232
Printing and postage	366	5,709	6,075
Supplies	349	1,165	1,514
Equipment lease	1,227		1,227
Insurance	6,434		6,434
Dues and subscriptions	313	29	342
Advertising	301	3,580	3,881
Contractors and laborers		37,857	37,857
Office expense	607		607
Repairs and maintenance	360	857	1,217
Taxes	3,148		3,148
Rent	2,990		2,990
Professional fees	4,280	660	4,940
Capital outlay	20,955	12,313	33,268
Total	<u>90,044</u>	<u>63,334</u>	<u>153,378</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(33,779)</b>	<b>24,924</b>	<b>(8,855)</b>
<b>OTHER FINANCING SOURCES (USES) -</b>			
Operating transfers in (out)	<u>24,924</u>	<u>(24,924)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(8,855)</b>	<b>-</b>	<b>(8,855)</b>
<b>FUND BALANCE - Beginning of year</b>	<u>169,831</u>	<u>-</u>	<u>169,831</u>
<b>FUND BALANCE - End of year</b>	<u>\$ 160,976</u>	<u>\$ -</u>	<u>\$ 160,976</u>

See Notes to Financial Statements.

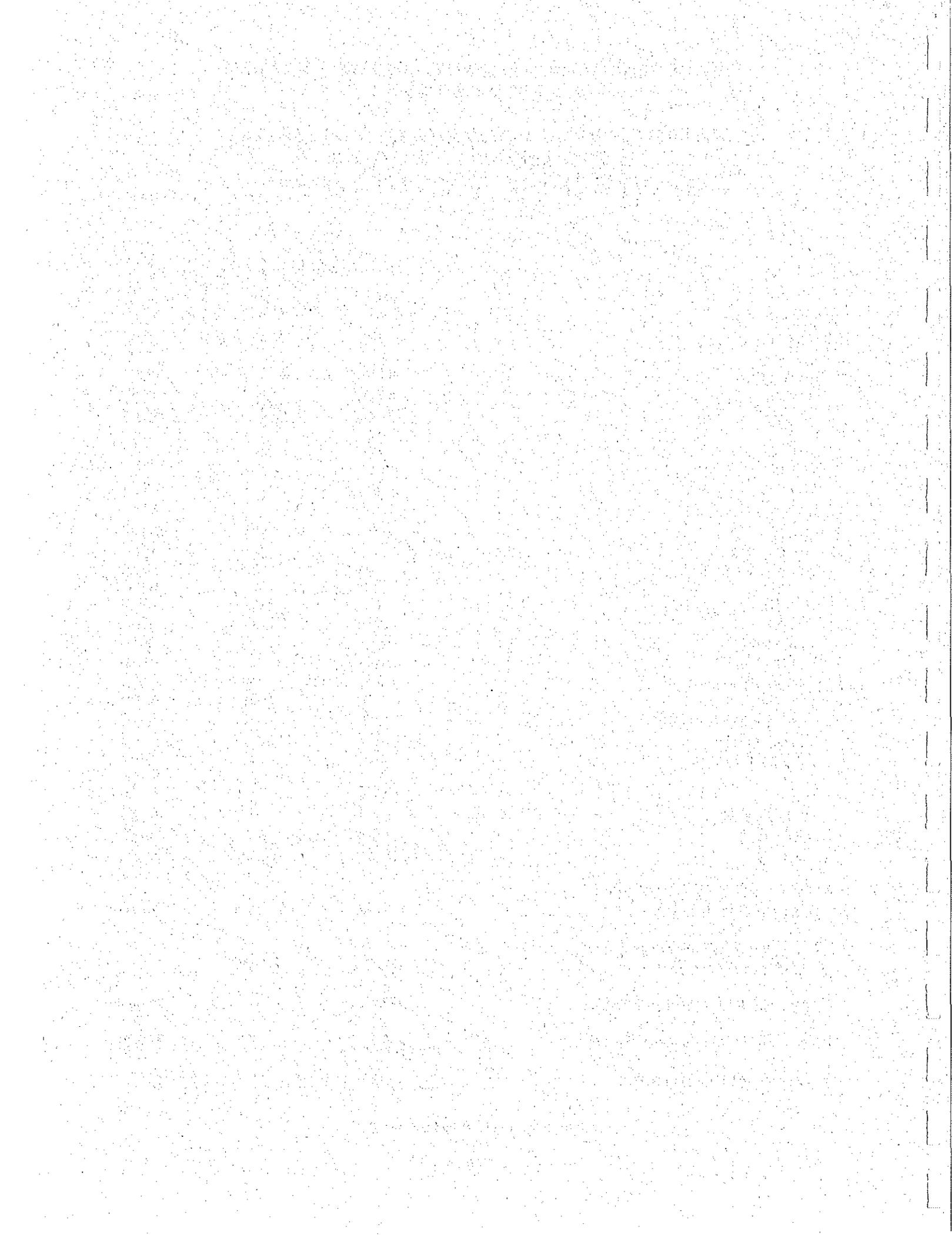


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCES - CASH BASIS  
FOR THE FIFTEEN MONTHS ENDED JUNE 30, 2007**

	Governmental Funds		
	General	Special Revenue	Total
<b>RECEIPTS:</b>			
State grants	\$ 61,324	\$ 72,282	\$ 133,606
Local match	7,607		7,607
Interest income	4,055		4,055
Miscellaneous	4,738	1,078	5,816
Total	<u>77,724</u>	<u>73,360</u>	<u>151,084</u>
<b>DISBURSEMENTS:</b>			
Current:			
Salaries and wages	45,790		45,790
Deferred compensation	1,425		1,425
Travel	308	3,174	3,482
Board expenses		727	727
Training and education	(9)	487	478
Telephone	1,533		1,533
Printing and postage	302	3,306	3,608
Supplies	651	1,211	1,862
Equipment lease	1,525	300	1,825
Insurance	7,880		7,880
Dues and subscriptions	250	152	402
Advertising	618	5,031	5,649
Contractors and laborers	776	97,045	97,821
Office expense	100		100
Repairs and maintenance	2,139	325	2,464
Taxes	4,333		4,333
Rent	3,975		3,975
Professional fees	371	745	1,116
Capital outlay	1,400	43,036	44,436
Total	<u>73,367</u>	<u>155,539</u>	<u>228,906</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	4,357	(82,179)	(77,822)
<b>OTHER FINANCING SOURCES (USES) - Operating transfers in (out)</b>	<u>(82,179)</u>	<u>82,179</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(77,822)	-	(77,822)
<b>FUND BALANCE - Beginning of period</b>	<u>247,653</u>	<u>-</u>	<u>247,653</u>
<b>FUND BALANCE - End of period</b>	<u>\$ 169,831</u>	<u>\$ -</u>	<u>\$ 169,831</u>

See Notes to Financial Statements.



**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Region D Recycling & Waste Management District (the District) is organized under Chapter 260 (Environmental Control), Section 300 RSMo and serves the Missouri counties of Andrew, Clinton, and DeKalb. The District operates under the direction of an executive board appointed by a solid waste management council primarily composed of members who represent the political subdivisions within the boundaries of the region. The District provides the following services as authorized by its charter: review applications for permits for solid waste processing facilities and solid waste disposal areas, prepare a solid waste management plan for the district, identify illegal dump sites, educate the public of responsible waste management practices, establish procedures to minimize the introduction of small quantities of hazardous waste into the solid waste stream, and to assure adequate capacity to manage waste which is not otherwise removed from the solid waste stream.

A. Principles Determining Scope of 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.

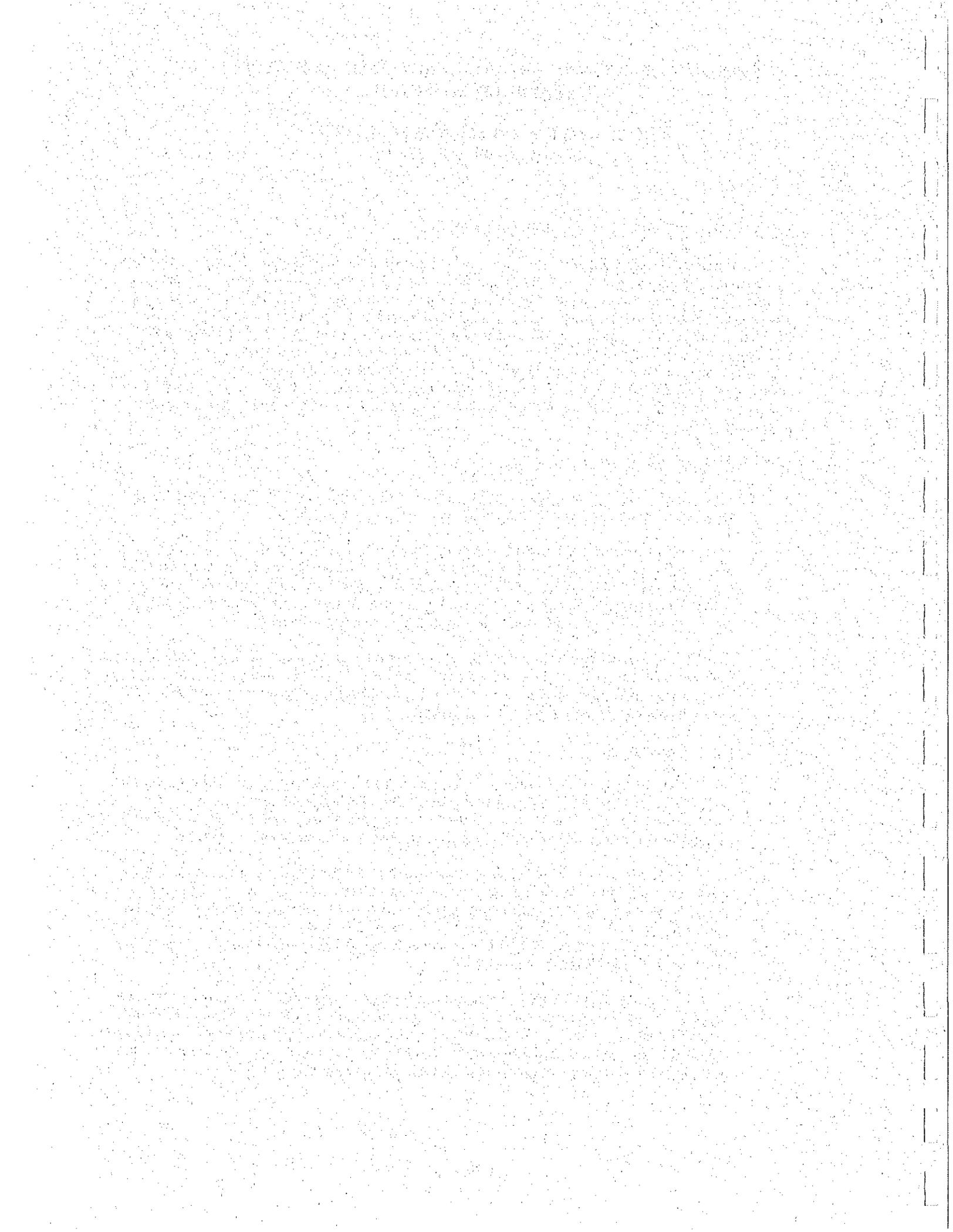
The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component in the District's financial statements. In addition, the District is not aware of any entity which would exercise such oversight resulting in the District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

B. Basis of Accounting:

The accounting records are maintained on the cash basis of accounting. The cash basis of accounting generally omits recognition of accounts receivable, pre-paid expenses, accounts payable, and accrued expenses. These items would need to be recognized for the financial statements to be in accordance with accounting principles generally accepted in the United States of America.

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, with interfund activities removed. Governmental activities include programs supported primarily by taxes, state and federal 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 the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include grants, contributions and interest on investments restricted to meeting the operational or capital requirements of a particular function. Other items not properly included among program receipts are reported instead as general receipts.



REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Accounting, Continued:

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, receipts, and disbursements. The following funds are used by the District:

Governmental Funds:

**General Fund** - The General Fund is the main 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 receipts derived from earmarked receipt sources that are restricted to disbursement for specified purposes.

The major sources of receipts are grants, state financial assistance, local contributed cash, and other receipts as discussed below:

**State Grant Receipts** - Grant receipts are recognized in the period received, regardless of the period it is related to. Such receipts are subject to review by the funding agency and may result in disallowance in subsequent periods.

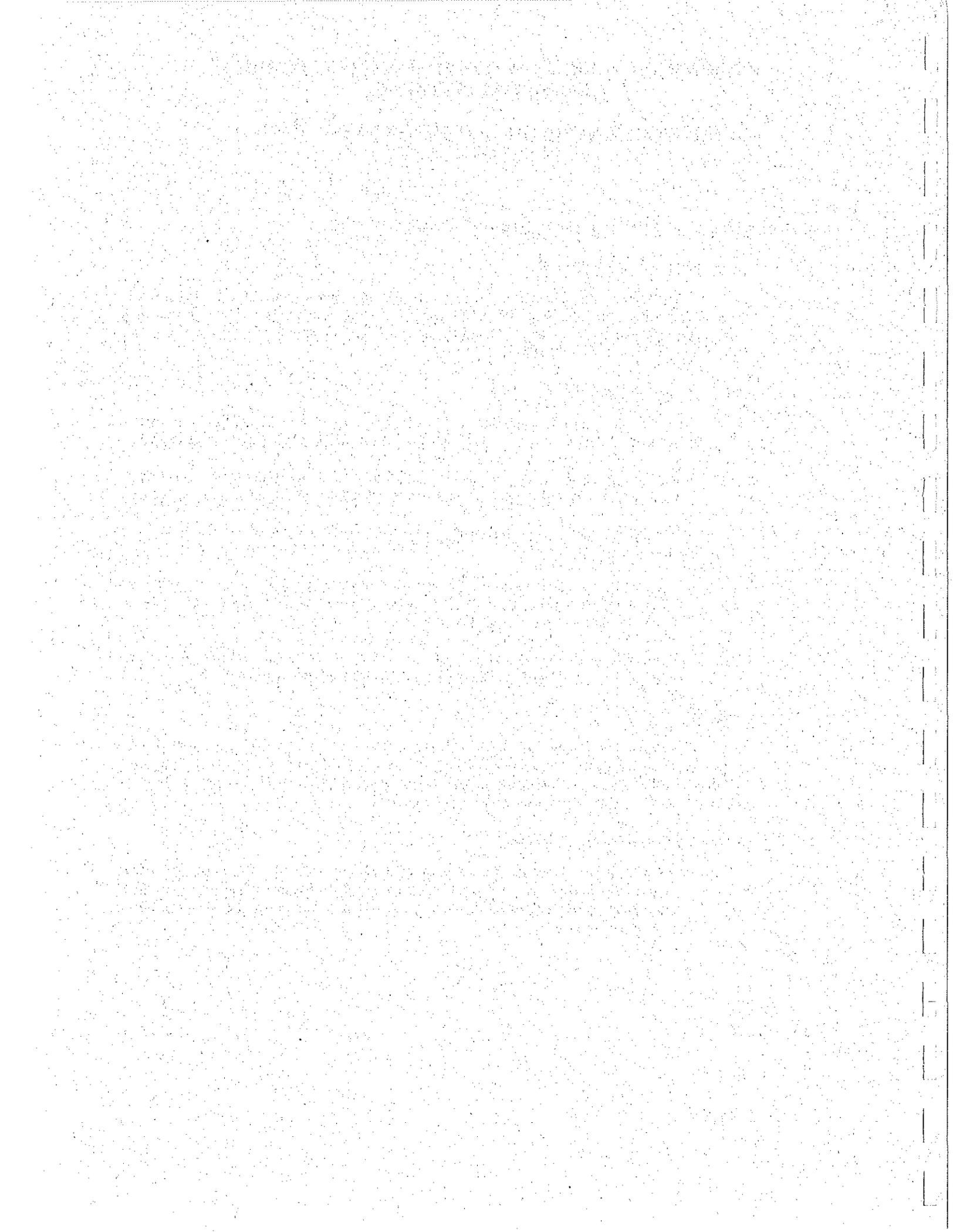
**Other Receipts** - Other receipts are composed primarily of interest and charges for services. Interest income and charges for services are recorded as receipts when received.

C. Capital Assets:

Capital acquisitions are reflected as disbursements at cost when paid in governmental funds. Since accounting records are maintained on the cash basis of accounting, capital acquisitions are also reflected as disbursements on the government-wide statement of activities. No depreciation has been provided in conformity with the cash basis of accounting.

D. Accumulated Compensated Absences:

Vacation time and sick leave are considered disbursements in the period paid. Vacation amounts which are unused and vested in the employee are payable upon termination. Sick leave amounts which are unused and vested in the employee are payable up to forty hours upon termination.



REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008 AND 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

E. Budgets and Budgetary Accounting:

The budget committee submits to the full District membership a proposed annual operating budget for adoption at the District's annual meeting. The operating budget covers all funds and includes proposed revenues and expenditures for the upcoming year.

The District's primary funding source is state grants which have grant periods 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, receipts estimates are based upon the best available information as to potential sources of funding at the time the budget is adopted.

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.

F. Transfers:

Operating transfers are the distribution of local cash resources to grant projects requiring local cash match in accordance with the terms and conditions of the grant contract. Local funds are derived from state financial assistance received from annual state legislature appropriations and other receipts.

G. Fair Value:

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably approximates fair value.

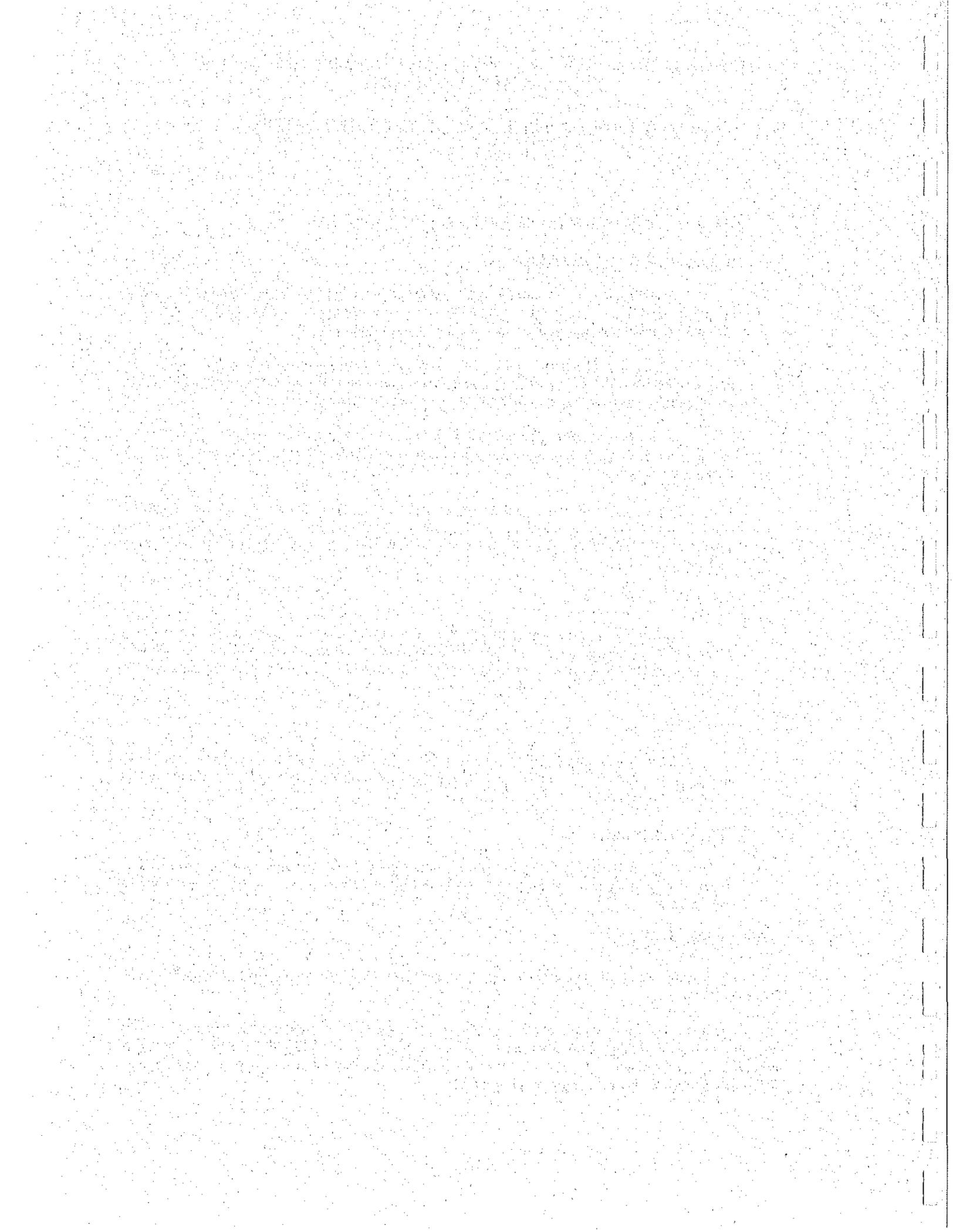
H. Restricted Resources:

It is the District's policy to use restricted resources first, and then unrestricted as needed, when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

2. CASH AND INVESTMENTS

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

All deposits with financial institutions must be collateralized in an amount at least equal to uninsured deposits. At June 30, 2008, the bank balance of the District's deposits was \$113,288, which was covered by federal depository insurance. At June 30, 2007, the bank balance of the District's deposits was \$113,337, which was covered by federal depository insurance.



**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008 AND 2007**

2. CASH AND INVESTMENTS, CONTINUED

The District may invest in certificates of deposit, bonds of the State of Missouri, any wholly-owned corporation of the United States, or in other short-term obligations of the United States. The District had \$68,517 and \$63,296 invested in certificates of deposit at June 30, 2008 and 2007, respectively. All certificates of deposit were covered by federal depository insurance at June 30, 2008 and 2007.

3. TRANSFERS

The following is a summary of transfers in and out for all funds for the year ending June 30, 2008:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 24,924	
Special Revenue Fund	—	\$ 24,924
Totals	<u>\$ 24,924</u>	<u>\$ 24,924</u>

The following is a summary of transfers in and out for all funds for the fifteen months ending June 30, 2007:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund		\$ 82,179
Special Revenue Fund	\$ 82,179	—
Totals	<u>\$ 82,179</u>	<u>\$ 82,179</u>

The District must match certain State awards with local monies. The District transfers these monies received in the General Fund to the Special Revenue Fund as the disbursement of State awards are made.

4. RELATED PARTY TRANSACTION

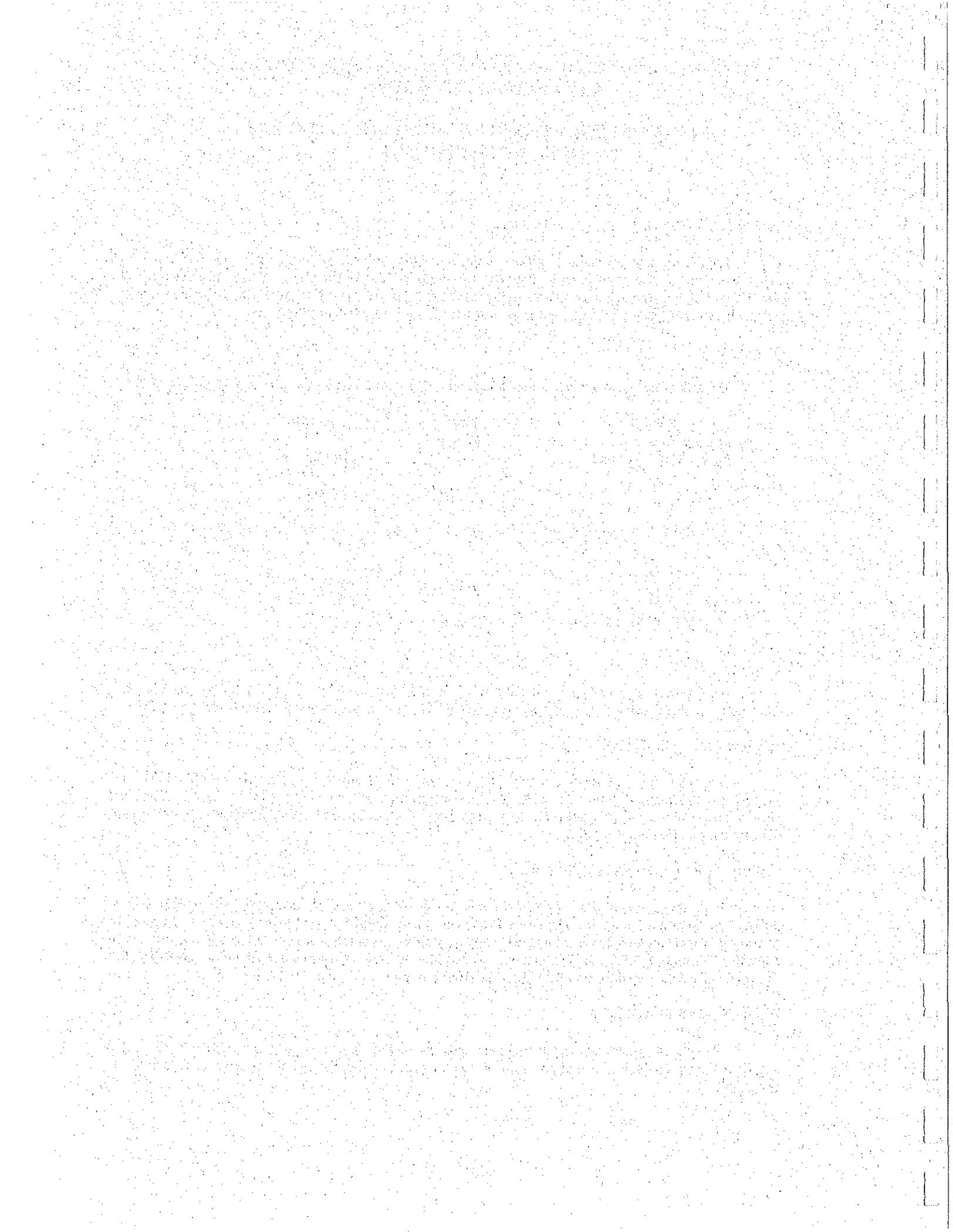
The District has entered into an operating lease for office space from the City of Clarksdale, Missouri. The lease went into effect November, 1995, and is renewed on a month-to-month basis. The District disbursed \$2,990 for rent to the City of Clarksdale, Missouri, during the year ended June 30, 2008, and \$3,750 for the fifteen months ended June 30, 2007.

5. DEFERRED COMPENSATION PLAN

Following six months of employment, full-time employees are eligible to participate in the District's deferred compensation program. The District can contribute to a full-time employee's program. The plan is administered by Nationwide Life Insurance Company. Employee contributions were \$1,200 for the year ended June 30, 2008, and \$1,400 for the fifteen months ended June 30, 2007. Employer contributions were \$1,950 for the year ended June 30, 2008, and \$1,425 for the fifteen months ended June 30, 2007.

6. ECONOMIC DEPENDENCY

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



**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

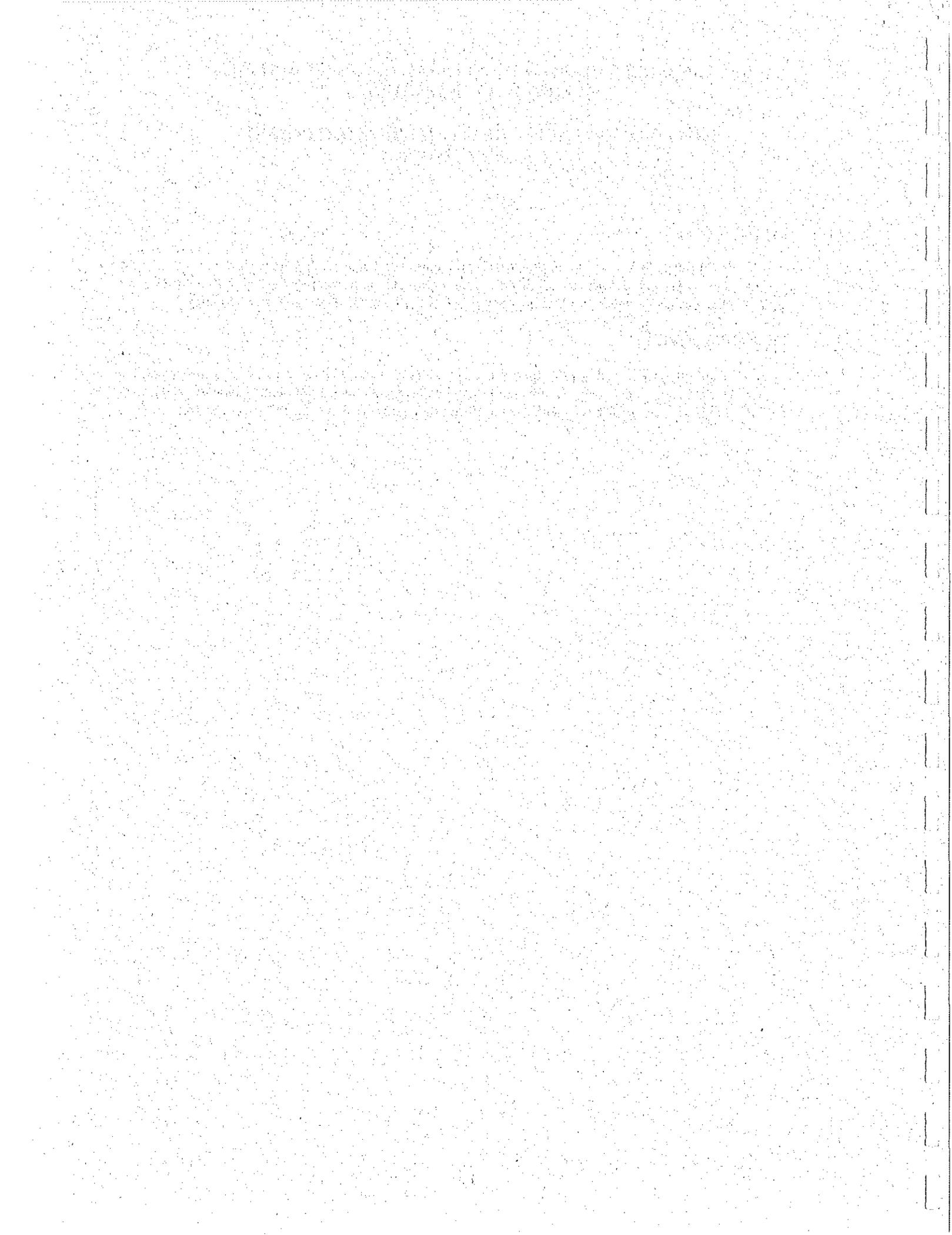
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2008 AND 2007**

**7. 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.

**8. LEASING ACTIVITY**

The District leases equipment for use in its operations. None of these leases have a noncancellable lease terms in excess of one year. Equipment rental disbursements for the year ended June 30, 2008, were \$1,227. Equipment rental disbursements for the fifteen months ended June 30, 2007, were \$1,825.



**SECTION II**  
**INTERNAL CONTROL AND COMPLIANCE**

# ARTHUR WHITE & ASSOCIATES, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

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Tarkio, Missouri 64491  
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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

December 18, 2009

Board of Directors  
Region D Recycling &  
Waste Management District  
Clarksdale, Missouri 64430

We have audited the financial statements of the governmental activities and each major fund of Region D Recycling & Waste Management District as of and for the year ended June 30, 2008, and as of and for the fifteen months ended June 30, 2007, which collectively comprise the Region D Recycling & Waste Management District's basic financial statements and have issued our report thereon dated December 18, 2009. 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.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Region D Recycling & Waste Management District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Region D Recycling & Waste Management District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Region D Recycling & Waste Management 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 Region D Recycling & Waste Management District'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 Region D Recycling & Waste Management District's financial statements that is more than inconsequential will not be prevented or detected by the Region D Recycling & Waste Management District'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 Region D Recycling & Waste Management District's internal control.

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.

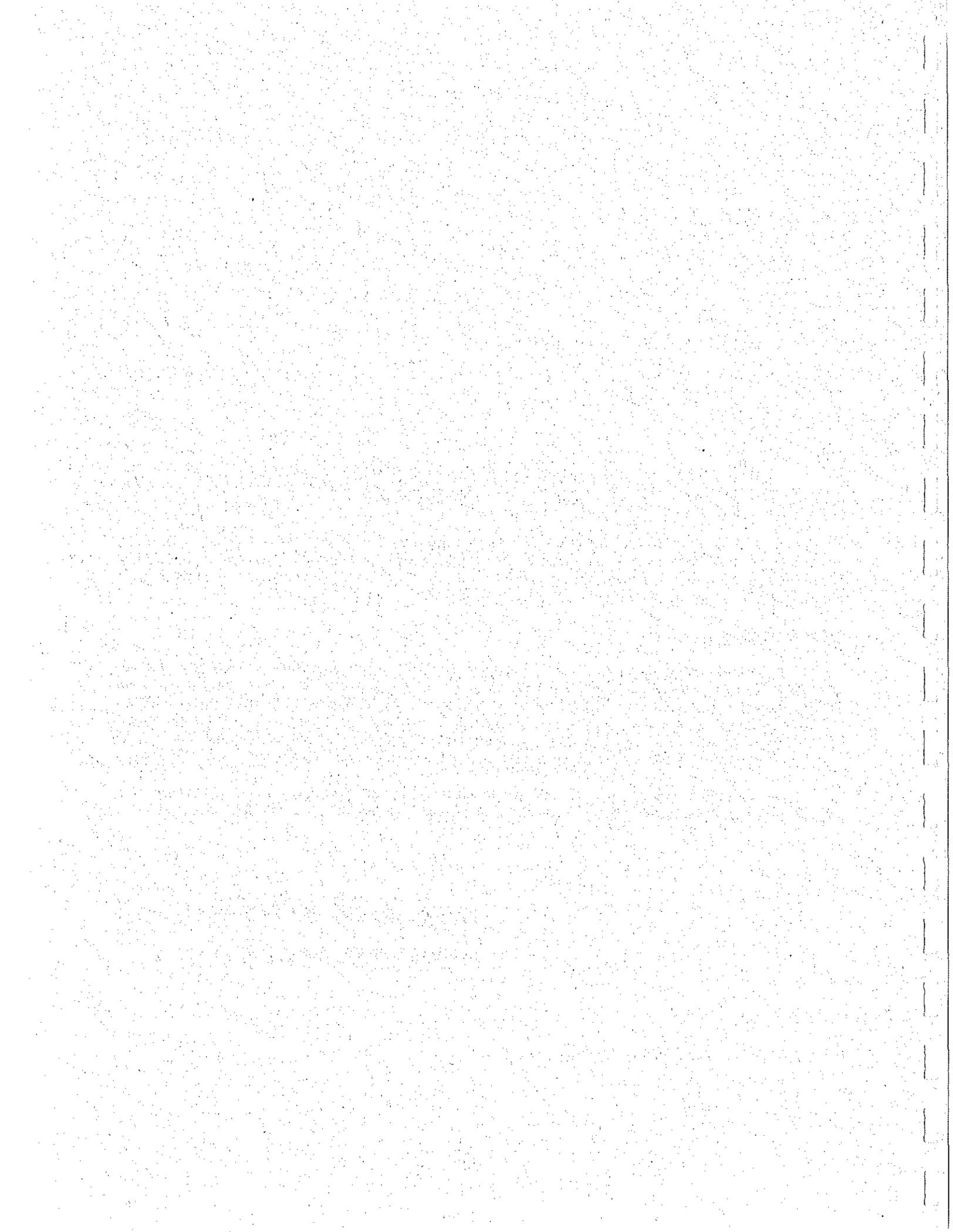
#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Region D Recycling & Waste Management District'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 board of directors, management, 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.



REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI

SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE PERIODS ENDED JUNE 30, 2008 AND 2007

06-1 Budgetary Practices

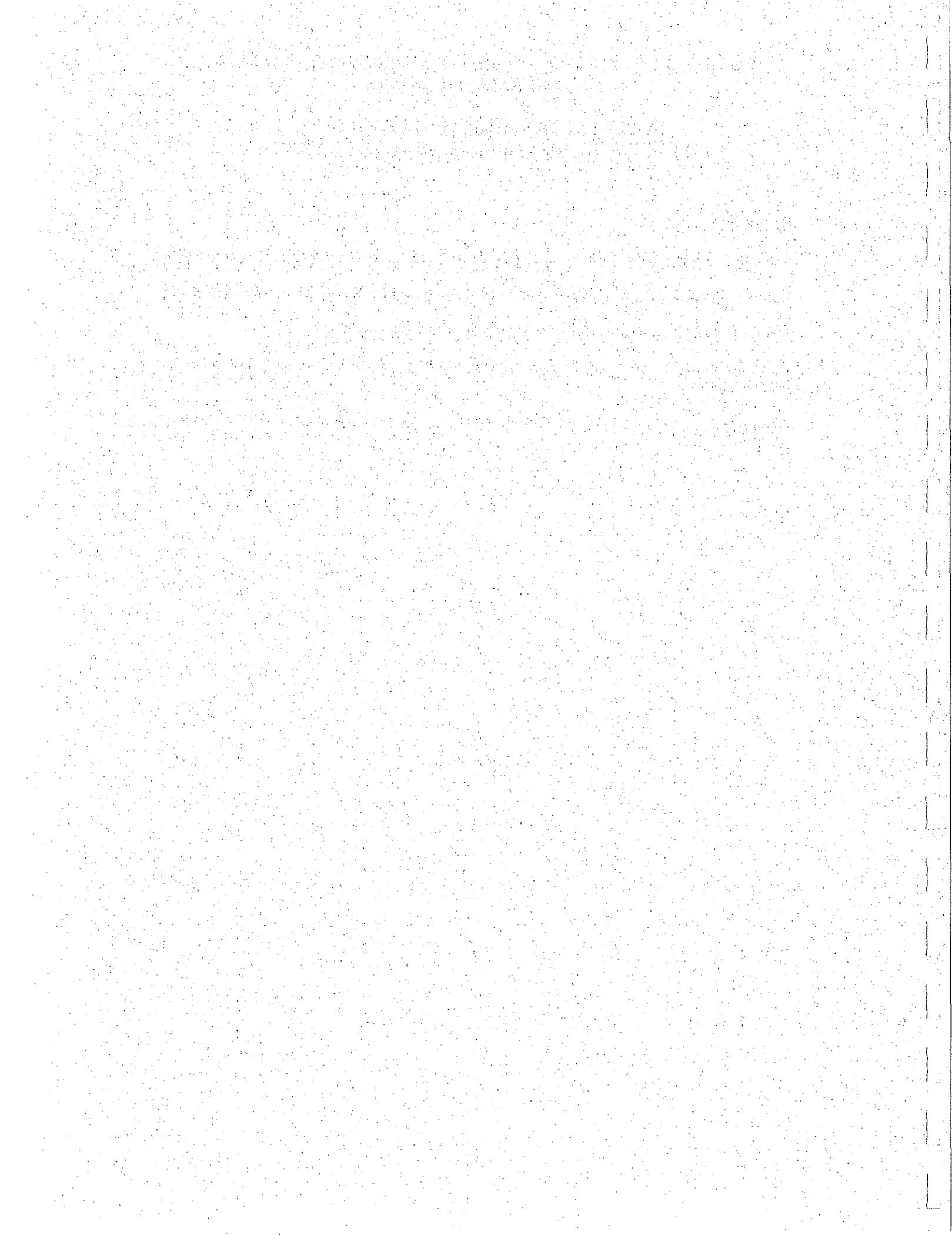
Condition: Disbursements were in excess of the approved budget for the year ended March 31, 2005.

Criteria: Section 67.080, RSMo 2000, prohibits disbursements in excess of the approved budget.

Effect: The District is not in compliance with Section 67.080, RSMo 2000.

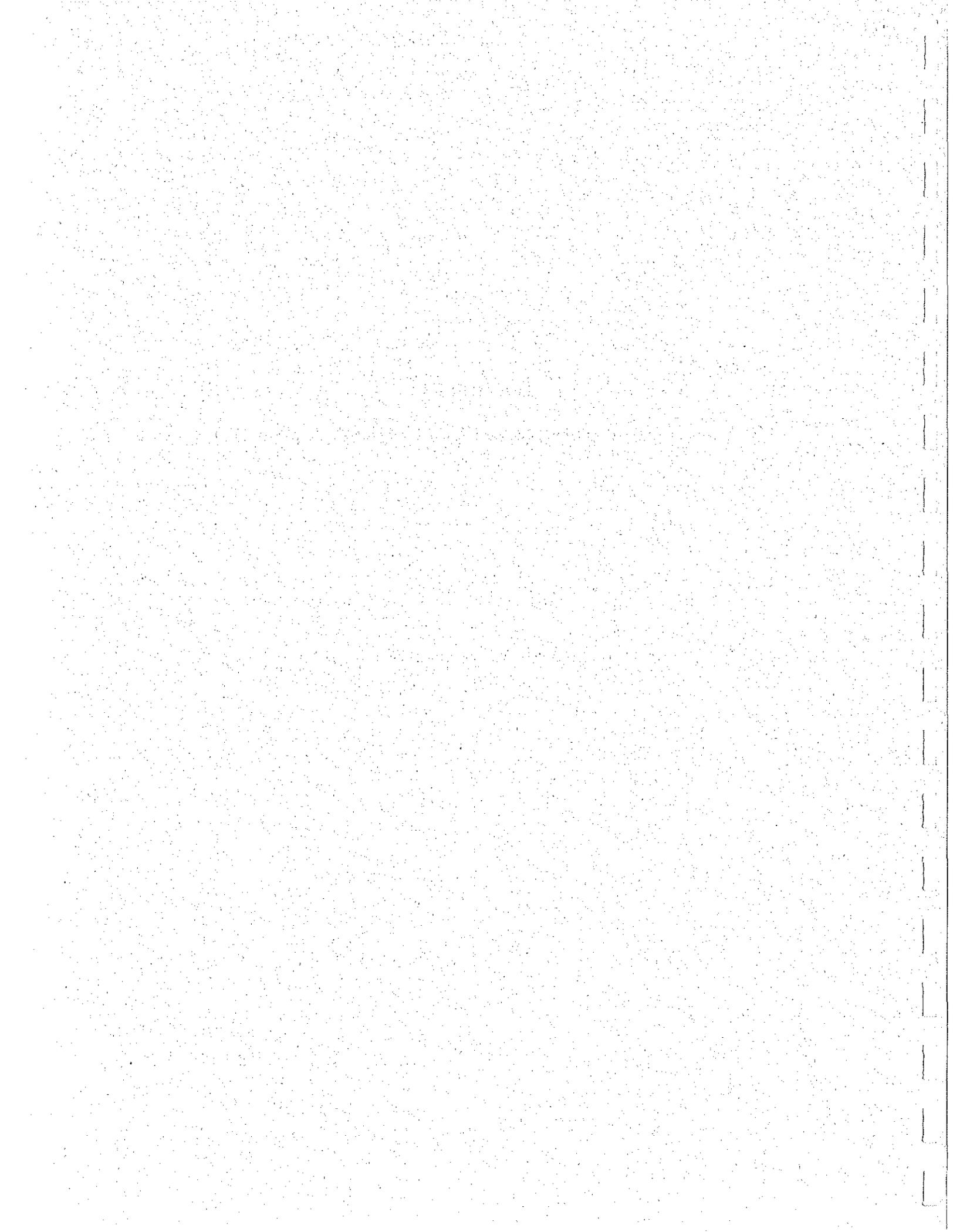
Recommendation: We recommend the District amend the budget so that disbursements will not be in excess of budgeted amounts.

Current Status: Actual disbursements have not exceeded budgeted disbursements in the subsequent reporting periods.



**SECTION III**

**REQUIRED SUPPLEMENTARY INFORMATION**



**ARTHUR WHITE & ASSOCIATES, L.L.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

302 Main Street  
Tarkio, Missouri 64491  
Telephone (660) 736-5811  
Fax (660) 736-4364

2400 Frederick, Suite 500  
St. Joseph, Missouri 64506  
Telephone (816) 233-2855  
Fax (816) 233-8238

**INDEPENDENT AUDITORS' REPORT ON  
REQUIRED SUPPLEMENTARY INFORMATION**

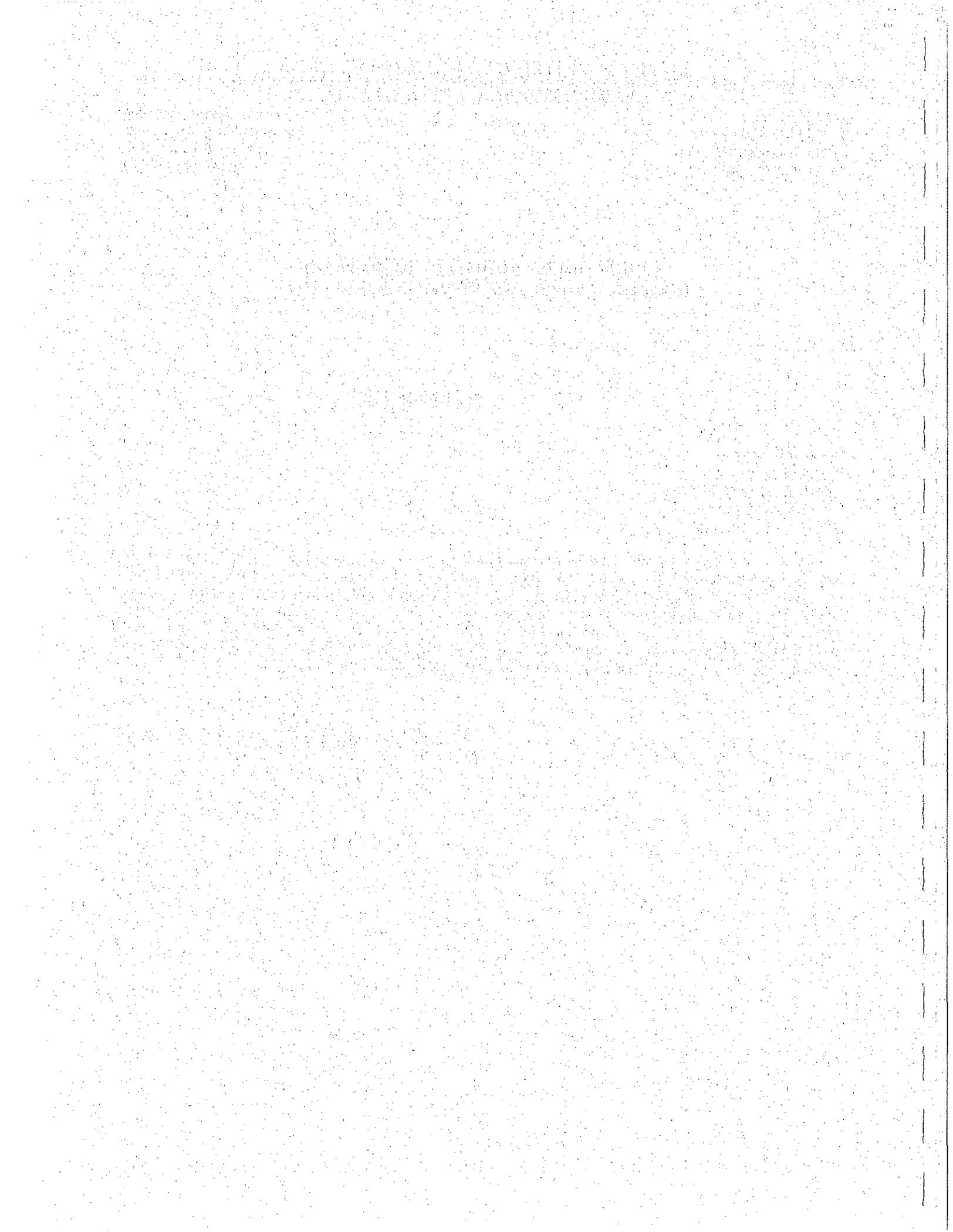
December 18, 2009

Board of Directors  
Region D Recycling &  
Waste Management District  
Clarksdale, Missouri 64430

Our report on our audit of the basic financial statements - cash basis of Region D Recycling & Waste Management District for the year ended June 30, 2008, and as of and for the fifteen months ended June 30, 2007, appears on page 1. This audit was conducted for the purpose of forming opinions on the basic financial statements taken as a whole. The required supplementary information on pages 16 through 17 is not a required part of the basic financial statements, but is supplementary information required by the cash basis of accounting. 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.

*Arthur White & Associates, L.L.C.*

ARTHUR WHITE & ASSOCIATES, L.L.C.

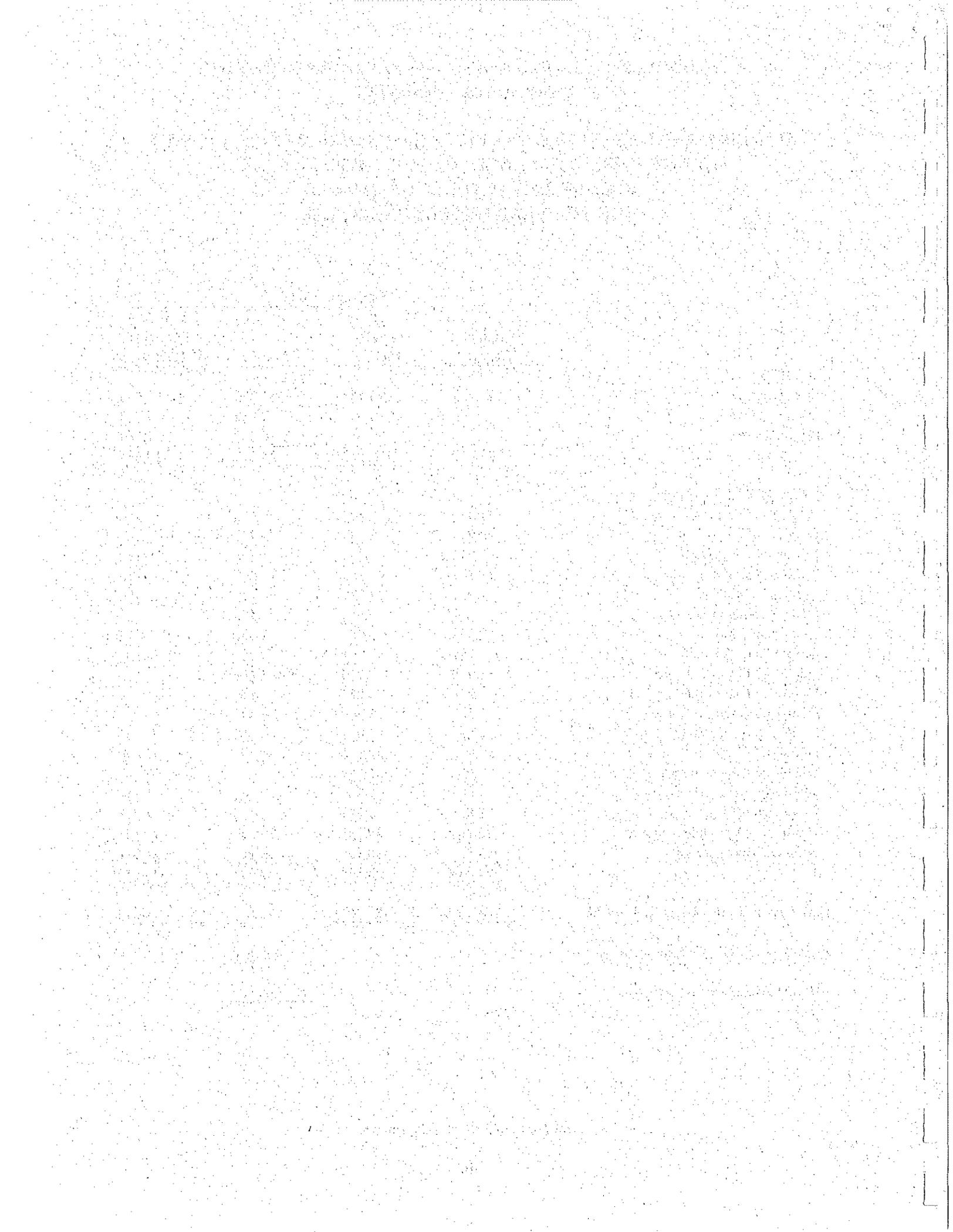


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**SUPPLEMENTAL SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND NET  
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS -  
BUDGET AND ACTUAL - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2008**

	Governmental Funds			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
State grants	\$ 125,459	\$ 125,459	\$ 131,372	\$ 5,913
Interest income			7,082	7,082
Miscellaneous			6,069	6,069
Total	<u>125,459</u>	<u>125,459</u>	<u>144,523</u>	<u>19,064</u>
<b>DISBURSEMENTS - by program:</b>				
D2006-10 Clinco	1,425	1,425	1,175	250
D2006-11 City of Plattsburg	2,250	2,250	2,250	-
D2006-12 education	1,514	1,514	1,626	(112)
D2006-14 district operations	13,335	13,335	13,316	19
D2006-3 education	2,239	2,239	2,272	(33)
D2006-9 Andrew County	455	455	455	-
D2007-01 Clinco	2,950	2,950	2,938	12
D2007-02 district collections	291	291	1,897	(1,606)
D2007-03 City of Cameron	1,750	1,750	1,111	639
D2007-04 City of Stewartsville	857	857	857	-
D2007-05 Andrew County	3,549	3,549	3,549	-
D2007-06 district audit	4,000	4,000	4,000	-
D2007-07 district collections	64,051	64,051	36,381	27,670
D2007-08 Clinco, Tipper, & Convey	12,000	12,000	-	12,000
D2007-09 Savannah recycling	9,000	9,000	7,650	1,350
D2007-10 Maysville recycling	1,887	1,887	1,173	714
D2007-11 plan implementation	26,337	26,337	33,505	(7,168)
2008 District operations	60,938	60,938	39,223	21,715
Total	<u>208,828</u>	<u>208,828</u>	<u>153,378</u>	<u>55,450</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (83,369)</u>	<u>\$ (83,369)</u>	<u>(8,855)</u>	<u>\$ 74,514</u>
<b>FUND BALANCE - Beginning of year</b>			<u>169,831</u>	
<b>FUND BALANCE - End of year</b>			<u>\$ 160,976</u>	

See Notes to Financial Statements.

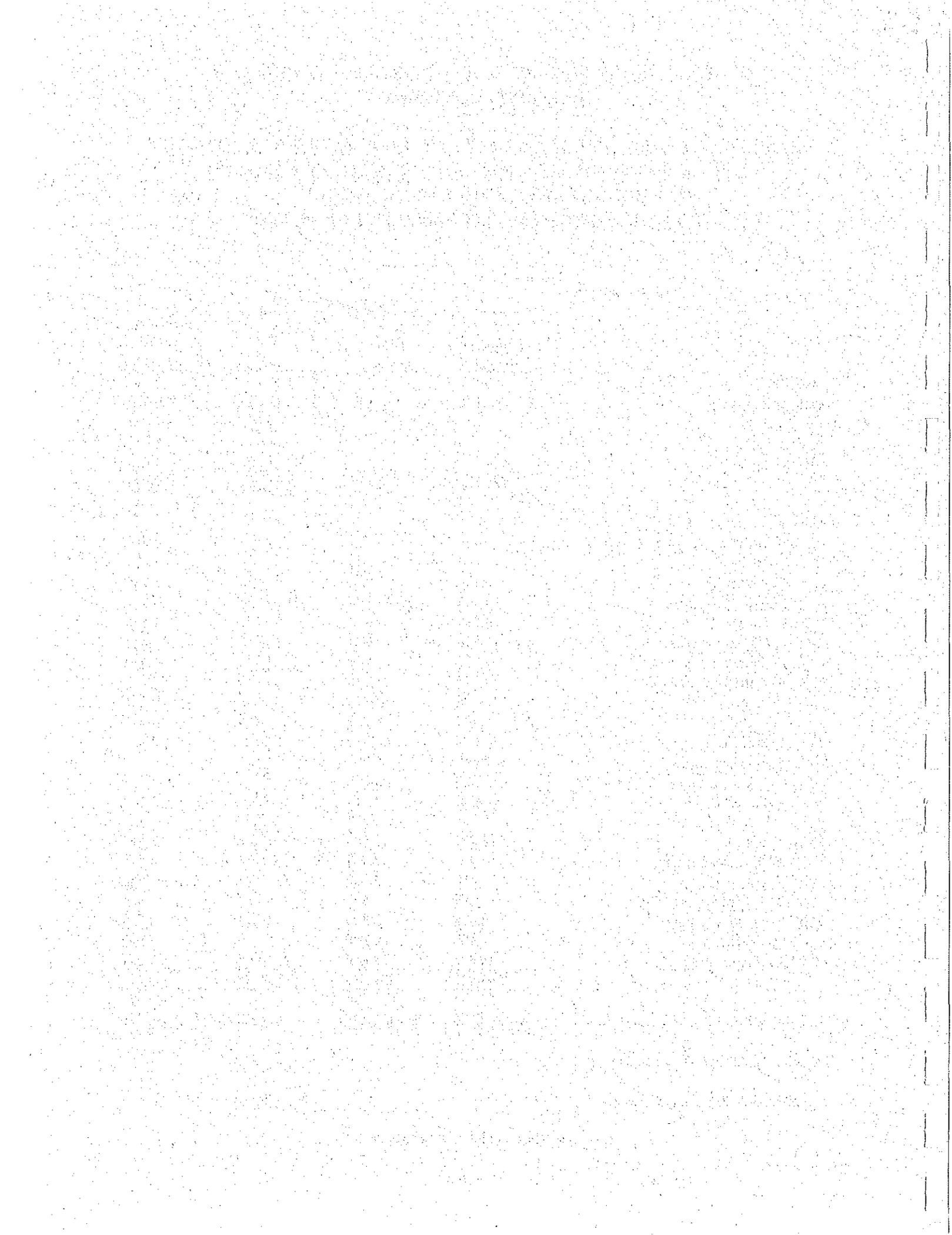


**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**SUPPLEMENTAL SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND NET  
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS -  
BUDGET AND ACTUAL - CASH BASIS  
FOR THE FIFTEEN MONTHS ENDED JUNE 30, 2007**

	Governmental Funds			Variance Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>RECEIPTS:</b>				
State grants	\$ 190,132	\$ 190,132	\$ 133,606	\$ (56,526)
Local match			7,607	7,607
Interest income			4,055	4,055
Miscellaneous			5,816	5,816
Total	<u>190,132</u>	<u>190,132</u>	<u>151,084</u>	<u>(39,048)</u>
<b>DISBURSEMENTS - by Program:</b>				
2005-005 district operations			2,328	(2,328)
2005-080 Clinco	300	300	300	-
2005-084 education	823	823	675	148
2006-1 district collections	37,866	37,866	33,852	4,014
2006-10 Clinco	9,500	9,500	8,075	1,425
2006-11 City of Plattsburg	15,000	15,000	12,750	2,250
2006-12 education	2,753	2,753	1,239	1,514
2006-14 district operations	34,775	34,775	21,440	13,335
2006-2 Clinco	12,176	12,176	12,076	100
2006-3 education	8,298	8,298	6,059	2,239
2006-4 district operations	46,521	46,521	46,330	191
2006-5 City of Savannah	5,000	5,000	5,000	-
2006-6 City of Cameron	2,000	2,000	2,000	-
2006-7 Andrew County	2,450	2,450	2,091	359
2006-9 Andrew County	3,035	3,035	2,580	455
2007-01 Clinco	13,000	13,000	10,050	2,950
2007-02 district collections	52,957	52,957	52,666	291
2007-03 City of Cameron	2,000	2,000	250	1,750
2007-04 City of Stewartville	857	857	-	857
2007-05 Andrew County	9,425	9,425	5,876	3,549
2007-06 district audit	4,000	4,000	-	4,000
2007-11 district operations	29,606	29,606	3,269	26,337
Total	<u>292,342</u>	<u>292,342</u>	<u>228,906</u>	<u>63,436</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (102,210)</u>	<u>\$ (102,210)</u>	<u>(77,822)</u>	<u>\$ 24,388</u>
<b>FUND BALANCE - Beginning of period</b>			<u>247,653</u>	
<b>FUND BALANCE - End of period</b>			<u>\$ 169,831</u>	

See Notes to Financial Statements.



**SECTION IV**

**SUPPLEMENTAL SCHEDULES**

**REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI**

**SUPPLEMENTAL SCHEDULE OF RECEIPTS, DISBURSEMENTS AND NET  
CHANGE IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2008**

PROJECT	D2006-10	D2006-11	D2006-12
	<u>Clinco</u>	<u>City of Plattsburg</u>	<u>Education</u>
<b>RECEIPTS:</b>			
Miscellaneous			
Fees collected			\$ 119
Intergovernmental revenue:			
State grants	\$ -	\$ -	
Total	<u>-</u>	<u>-</u>	<u>119</u>
<b>DISBURSEMENTS:</b>			
Travel			
Board			
Printing and postage			567
Supplies			269
Dues and subscriptions			
Advertising			
Contractors and laborers		2,250	
Repairs and maintenance			
Professional fees			240
Capital outlay	1,175		550
Total	<u>1,175</u>	<u>2,250</u>	<u>1,626</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(1,175)</b>	<b>(2,250)</b>	<b>(1,507)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in (out)	1,175	2,250	1,507
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

D2006-3	D2006-9	D2007-01	D2007-02	D2007-03	D2007-04	D2007-05	D2007-07	D2007-08	D2007-09	D2007-10	Total
Education	Andrew County	Clinco	District Collections	City of Cameron	City of Stewartsville	Andrew County	District Wide Collections	Clinco Tipper & Convey	Savannah Recycling	Maysville Recycling	
			\$ 527				\$ 639				\$ 1,166 119
\$ 35	\$ -	\$ -		\$ -	\$ -	\$ -	64,051	\$ 12,000	\$ 9,000	\$ 1,887	86,973
35	-	-	527	-	-	-	64,690	12,000	9,000	1,887	88,258
472			64				609				1,145
19											19
1,191							3,951				5,709
141	455		20				280				1,165
29											29
			1,093	1,111			1,376				3,580
			720				30,165			1,173	37,857
420					857	3,549					857
		2,938							7,650		660
											12,313
2,272	455	2,938	1,897	1,111	857	3,549	36,381	-	7,650	1,173	63,334
(2,237)	(455)	(2,938)	(1,370)	(1,111)	(857)	(3,549)	28,309	12,000	1,350	714	24,924
2,237	455	2,938	1,370	1,111	857	3,549	(28,309)	(12,000)	(1,350)	(714)	(24,924)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REGION D RECYCLING & WASTE MANAGEMENT DISTRICT  
CLARKSDALE, MISSOURI

SUPPLEMENTAL SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
NET CHANGE IN FUND BALANCE - ALL SPECIAL REVENUE FUNDS  
FOR THE FIFTEEN MONTHS ENDED JUNE 30, 2007

PROJECT	2005-080	2005-084	2006-1	2006-10
	<u>Clinco</u>	<u>Education</u>	<u>District Collections</u>	<u>Clinco</u>
<b>RECEIPTS:</b>				
Miscellaneous				
Intergovernmental revenue:				
State grants	\$ -	\$ -	\$ -	\$ -
Total	-	-	-	-
<b>DISBURSEMENTS:</b>				
Travel		290	308	
Board expenses				
Training and education		250		
Printing and postage		39		
Supplies		5	78	
Equipment lease	300			
Dues and subscriptions		30		
Advertising		61	1,879	
Contractors and laborers			31,587	
Repairs and maintenance				
Professional fees				
Capital Outlay				8,075
Total	300	675	33,852	8,075
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	(300)	(675)	(33,852)	(8,075)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)	300	675	33,852	8,075
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -

2006-11	2006-12	2006-2	2006-3	2006-5	2006-6	2006-7	2006-9	2007-01	2007-02	2007-03	2007-04	2007-05	Total
City of Plattsburg	Education	Clinco	Education	City of Savannah	City of Cameron	Andrew County	Andrew County	Clinco	District Collections	City of Cameron	City of Stewartsville	Andrew County	
\$ -	\$ 2,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,213	\$ 1,078	\$ 1,992	\$ 710	\$ 8,435	\$ 1,078
-	2,694	-	-	-	-	-	-	11,213	48,316	1,992	710	8,435	72,282
			2,169						407				3,174
			727										727
			237										487
	111		15						3,141				3,306
	271		101		524				232				1,211
			122										300
	61				1,151				1,629	250			152
12,750									46,832			5,876	5,031
					325								97,045
			320						425				325
	796	12,076	2,368	5,000		2,091	2,580	10,050					745
12,750	1,239	12,076	6,059	5,000	2,000	2,091	2,580	10,050	52,666	250	-	5,876	43,036
(12,750)	1,455	(12,076)	(6,059)	(5,000)	(2,000)	(2,091)	(2,580)	1,163	(4,350)	1,742	710	2,559	(82,179)
12,750	(1,455)	12,076	6,059	5,000	2,000	2,091	2,580	(1,163)	4,350	(1,742)	(710)	(2,559)	82,179
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

