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**Mid-Missouri Solid Waste
Management District**

P.O. Box 6015, Columbia, Missouri 65205-6015
(573) 874-7574 Fax # (573) 874-7526

December 14, 2010

Ms. Brenda Ardrey
Missouri Department of Natural Resources
Solid Waste Management Program
P. O. Box 176
Jefferson City, MO 65102-0176

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Re: FY 2010 Financial Audit Report

Dear Ms. Ardrey:

On December 8, 2010, the Mid-Missouri Solid Waste Management District Executive Board reviewed the annual financial report for the year ended June 30, 2010 prepared by Mr. Gary Boehmer, Casey-Beard-Boehmer PC.

Enclosed for your file is a copy of the "Independent Auditor's Report for the Mid-Missouri Solid Waste Management District – Region H for the year ended June 30, 2010."

If you require additional information, please contact me at 573-874-7574 (office), 573-999-6426 (cell), or email CRJ@GoColumbiaMo.com.

Thank you.

Sincerely,

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT


Cindy Jolly
District Manager

Enclosure



CASEY-BEARD-BOEHMER PC



A Certified Public Accounting and Consulting Firm

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

December 8, 2010

To the Executive Board
Mid - Missouri Solid Waste Management District

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We have audited the financial statements of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District for the year ended June 30, 2010. Professional standards require that we provide you with information about responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 27, 2010. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

No significant audit findings were noted.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mid-Missouri Solid Waste Management District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2010. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the business-type activities' financial statements was:

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Management's estimate of the estimated lives of depreciable capital assets is based on the expected service life of those assets. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2010.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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(Other Information in Documents Containing Audited Financial Statements)

This information is intended solely for the use of the Executive Board and management of Mid-Missouri Solid Waste Management District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Casey-Beard-Boehmer PC

Casey-Beard-Boehmer PC

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MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
COLUMBIA, MISSOURI

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CASEY-BEARD-BOEHMER PC



A Certified Public Accounting and Consulting Firm

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Columbia, MO 65203-4205
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www.caseycpas.com

December 8, 2010

INDEPENDENT AUDITORS' REPORT

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To the Executive Board and District Council
Mid-Missouri Solid Waste Management District – Region H
Columbia, Missouri

DEC 15 2010

SWMP OPERATIONS

We have audited the accompanying financial statements of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District – Region H (the "District"), as of and for the year ended June 30, 2010, which comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District – Region H as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2010 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

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The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit or the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise Mid-Missouri Solid Waste Management District – Region H's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Casey-Beard-Boehmer PC

Casey-Beard-Boehmer PC
Certified Public Accountants
Columbia, Missouri

MANAGEMENT'S DISCUSSION AND ANALYSIS

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2010**

Our discussion and analysis of the Mid-Missouri Solid Waste Management District’s (the “District” or “MMSWMD”) financial performance provides an overview of the District’s financial activities for the year ended June 30, 2010. Please read in conjunction with the District’s financial statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The District’s net assets totaled \$79,959 on June 30, 2010.
- The District’s funding comes from the Solid Waste Management Fund (the Fund) through the Missouri Department of Natural Resources. Tonnage fees from landfills in the state are deposited into this fund. The current tip fee is \$2.11/ton. A formula for annually dividing the Fund between the 20 districts of the state and Department of Natural Resources is set through legislation. A district’s allotment is dependent on the location of a landfill(s) within the district, the activity of the landfill(s) within the district and the population of the district. The District’s allotment for the four quarters of FY 2010 totaled \$343,053, a 14.1% decrease from FY 2009 total allotment of \$399,331.
- The District used 44% of the funds for administration of the District and to provide technical assistance to the cities and counties of the District.
- The remaining 56% of the grant funds were used for projects of the cities and counties of the District.
- District expenditures totaled \$477,914 during the fiscal year.

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USING THIS ANNUAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34.

Report Components

This annual report consists of four parts as follows:

Government-Wide Financial Statements: The Statement of Net Assets and the Statement of Activities (pages 9-10) provide information about the activities of the District and present a longer term view of the District’s finances.

Fund Financial Statements: The fund financial statements (pages 11-12) report the District’s operations in more detail than the government-wide statements by providing information about the District’s General Fund. For government activities, these statements tell how the services were financed in the short term as well as what remains for future spending.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

Notes to the Basic Financial Statements: The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements. The notes to the basic financial statements are on pages 13-19 of this report.

Required Supplementary Information: The Management’s Discussion and Analysis represents financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as “the basic financial statements”).

Basis of Accounting

The District uses a current financial resources measurement focus and the accrual basis of accounting. Its revenues are recognized when susceptible to accrual, i.e. when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized under the accrual basis of accounting when the related fund liability is incurred, if measurable.

Statement of Net Assets

The net assets of MMSWMD are summarized as follows:

	June 30, 2010	June 30, 2009	June 30, 2008
ASSETS:			
Cash	\$ 643,678	\$ 564,729	\$ 509,335
Accounts (Grants) receivable	-	-	88,149
Equipment, fixtures, furnishings	22,904	22,904	22,904
Less: Accumulated depreciation	(9,658)	(7,367)	(5,077)
Total Assets	<u>\$ 656,924</u>	<u>\$ 580,266</u>	<u>\$ 615,311</u>
LIABILITIES:			
Accounts payable	57,657	34,781	52,919
Retainage Payable	30,233	2,049	3,302
Deferred revenue (Unearned grant revenue)	489,075	467,229	471,951
Total Liabilities	<u>\$ 576,965</u>	<u>\$ 504,059</u>	<u>\$ 528,172</u>
NET ASSETS:			
Invested in capital assets, net of related debt	13,246	15,537	17,827
Unrestricted	66,713	60,670	69,312
Total Net Assets	<u>\$ 79,959</u>	<u>\$ 76,207</u>	<u>\$ 87,139</u>

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**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

MMSWMD’s net assets were \$79,959 as of June 30, 2010. Total reserves of restricted funds reached \$66,713, an increase of \$6,043 or a 9.96% increase from the previous year.

In April of 2004, the Executive Board adopted MMSWMD’s Policies and Administrative Rules (PAR). The PAR states that “MMSWMD shall maintain an unreserved fund balance that is equal to at least 25% of the average operating budget for the prior three fiscal years but no more than 33% of the average operating budget for the prior three fiscal years.” When all MMSWMD activities, including tire collections, HHW, salaries, and other administrative costs are added together for the last three years, the average expenditure for MMSWMD is \$182,002. The target fund balance should therefore be between \$45,501 and \$60,061. Our current fund balance of \$66,713 (36.7%) exceeds the highest allowable level, therefore interest revenues and program income will be obligated in FY 2011 District Grants to reduce the target fund balance to not exceed 33%.

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Revenues and Expenses

	June 30, 2010	June 30, 2009	June 30, 2008
Subgrantee grants (DNR Solid Waste Grants)	\$ 269,908	\$ 263,479	\$ 227,474
PI-DO grants (DNR Administrative Grants)	166,307	215,441	131,978
Other grants (DNR State Grant)	-	-	-
Charges for services	4,091	4,060	9,450
Total Revenues	\$ 440,306	\$ 482,980	\$ 368,902
Subgrantee grant expenses	269,627	278,165	227,474
Personnel	89,077	80,688	86,388
Contracted services	50,350	105,397	41,350
Depreciation	2,291	2,290	2,290
Other	29,162	35,053	21,670
Total Expenses	\$ 440,507	\$ 501,593	\$ 379,172
Operating surplus/(deficit)	(201)	(18,613)	(10,270)
Investment and other revenue	3,953	7,681	17,020
Increase (Decrease) in Net Assets	\$ 3,752	\$ (10,932)	\$ 6,750

The decrease in total revenues in FY 2010 from FY 2009 is partly due to grant funds not expended in the administrative grants. The permanent Administrative Support Assistant III position was vacated in February 2010 and filled by a temporary employee. A permanent full-time employee was hired to fill this vacancy effective September 7, 2010. The District continues to be more aggressive with the number of one-day collection events for HHW, tires, and electronics to ensure each Region H county had at

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

least one collection event for the year; which impacts contractual services and advertising budget line items. Program income is derived from fees charged at county one-day tire collection events. The total revenues and expenses do not include the in-kind contributions provided by the city.

Budgetary Highlights

	<u>Actual</u>	<u>Budget</u>
	<u>June 30, 2010</u>	<u>June 30, 2010</u>
Grants	\$ 436,215	\$ 445,682
Interest revenue	3,953	5,000
Charges for services	4,091	2,400
Total Revenues	\$ 444,259	\$ 453,082
Solid waste (sub-grantee) grant expenses	\$ 269,627	\$ 260,136
Personnel	89,077	98,530
Contracted services	50,350	52,130
Other	29,162	34,886
Total Expenses	\$ 438,216	\$ 445,682

More grant applications were received in FY 2010 than anticipated. Unobligated carryover funds were obligated by June 30, 2010. During FY 2010, tonnage fees and interest rates continued to decrease, and affected the District’s quarterly allotment and interest revenue. Overall, expenditures for FY 2010 were conservative.

Contacting MMSWMD’s Financial Management

This financial report is designed to provide MMSWMD’s funding sources, the Missouri Department of Natural Resources, the U.S. Department of Agriculture, those who pay the solid waste tipping fee that funds the Solid Waste Program, vendors, creditors and others interested with a general overview of MMSWMD’s finances and to demonstrate MMSWMD’s accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District Manager, Cindy Jolly, Mid-Missouri Solid Waste Management District - Region H, P.O. Box 6015, Columbia MO 65205-6015.

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BASIC FINANCIAL STATEMENTS

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
STATEMENT OF NET ASSETS
JUNE 30, 2010

		Governmental Activities
ASSETS:		
Cash	\$	643,678
Capital assets, net of accumulated depreciation		13,246
Total Assets	\$	656,924
LIABILITIES:		
Accounts payable	\$	57,657
Retainage payable		30,233
Deferred revenues		489,075
Total Liabilities	\$	576,965
Net Assets:		
Invested in capital assets, net of related debt	\$	13,246
Restricted		66,713
Total Net Assets	\$	79,959

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

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Governmental Activities
Governmental Activities:				
Program and subgrant expenditures -				
Solid Waste Services	\$ (440,507)	\$ 4,091	\$ 436,215	\$ (201)
Intergovernmental-contributions	(39,698)	-	39,698	-
	<u>\$ (480,205)</u>	<u>\$ 4,091</u>	<u>\$ 475,913</u>	<u>(201)</u>
General Revenues:				
				\$ 3,953
				\$ 3,752
Net assets at beginning of year				\$ 76,207
Net assets at end of year				<u>\$ 79,959</u>

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

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
BALANCE SHEET
JUNE 30, 2010

		General Fund
Assets:	\$	
Cash		<u>643,678</u>
Total Assets	\$	<u><u>643,678</u></u>
Liabilities and Fund Balance:		
Accounts payable	\$	57,657
Retainage payable		30,233
Deferred revenues		<u>489,075</u>
Total Liabilities	\$	<u>576,965</u>
Fund balance - reserved	\$	<u>66,713</u>
Total Liabilities and Fund Balance	\$	<u><u>643,678</u></u>
 Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets		
Total fund balance - governmental fund	\$	66,713
 Amounts reported for governmental activities in the statement of net assets are different because:		
 Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds.		
These assets consist of:		
Trailer and equipment	\$	22,904
Accumulated depreciation		<u>(9,658)</u>
Total capital assets, net	\$	<u>13,246</u>
Total net assets - governmental activities	\$	<u><u>79,959</u></u>

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SWMP OPERATIONS

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

MID - MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2010

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 436,215
Intergovernmental - contributions	39,698
Charges for services	4,091
Interest income	<u>3,953</u>
Total Revenues	<u>\$ 483,957</u>
Expenditures:	
Administration-	
Personnel expense	\$ 82,885
Fringe benefits	25,968
Contractual services	50,350
Supplies and materials	20,964
Travel	7,163
Other	20,957
District grant expenditures-	
Personnel	728
Contractual services	3,338
Supplies and materials	45,926
Other	600
Equipment	218,464
Travel	<u>571</u>
Total Expenditures	<u>\$ 477,914</u>
Excess (Deficiency) of revenues over expenditures	6,043
Fund balance - beginning of year	<u>\$ 60,670</u>
Fund balance - end of year	<u><u>\$ 66,713</u></u>
Total net change in fund balance - governmental fund	\$ 6,043
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	\$ <u>(2,291)</u>
Change in net assets of governmental activities	<u><u>\$ 3,752</u></u>

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2010

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

DEC 15 2010

1.A. Financial Reporting Entity

SWMP OPERATIONS

The accompanying financial statements present the activity of the Mid-Missouri Solid Waste Management District – Region H (the “District”). The District was formed pursuant to Section 260.305 of the Revised Statutes of Missouri, and its operation is under the control of an Executive Board and District Council under the oversight of the Missouri Department of Natural Resources. The District was formed in December 1991 and includes the counties of Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, and Osage. There are twenty-four cities within these counties that belong to the District. The District is not a component unit of another government organization.

1.B. Basis of Presentation

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

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

1.C. Measurement Focus and Basis of Accounting

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

Measurement Focus

In the Statement of Net Assets and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds utilize a “current financial resources” measurement focus and the accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Grant revenue and interest income associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available when the District receives cash.

1.D. Assets, Liabilities, and Equity

Cash

For the purpose of financial reporting "cash" includes all demand accounts. The District held three demand checking accounts of which two are interest-bearing. Petty cash of \$75 is also included in cash.

Capital Assets

The District's accounting reports capital assets and reports depreciation where appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. All capital assets are used in governmental operations and represent those assets owned by the District. Capital assets purchased through state grants by subgrantees are not included in the basic financial statements. The District must file a UCC-1 form; or, for those items that require a title through the Department of Revenue the District must be listed as the lien holder to perfect its security interest for all assets in excess of \$5,000 purchased by subgrantees. The security interest in the equipment shall be equivalent to the amount of funding provided for the purchase of the equipment. The security interest period begins on the start date of the project for a period of four years that will decrease at the rate of 25% per year until the period is up and then the security interest is relinquished on the part of the state. The capital asset then belongs to the subgrantee. The District has not calculated the amount of security interest held in these capital assets as of June 30, 2010.

Government-Wide Statements

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

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The District has established a capitalization threshold of \$5,000 for recording its capital assets. The estimated useful life used on the District's equipment items is 10 years.

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Fund Financial Statements

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

Accounts Payable

Accounts payable represent invoices received after June 30, 2010 for goods and services received prior to year end.

Retainage Payable

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

Deferred Revenues

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

Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

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**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

1.E. Revenues and Expenditures

Program Revenues

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

Solid Waste Services	Program revenues are intergovernmental revenues from the state of Missouri for solid waste services and charges for services for tire collections and household hazardous waste collections.
----------------------	--

All other governmental revenues are reported as general.

1.F. Use of Estimates

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

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

2.A. Insured and Collateralized Deposits

In accordance with state law, all uninsured deposits of municipal and state funds in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain State or political subdivision debt obligations, surety bonds, or certain letters of credit. At June 30, 2010 the District's deposits were entirely insured and collateralized.

2.B. Budgetary Compliance

The Solid Waste Management District is not required to adopt a legally enforceable budget by state law. A budget to actual schedule required by the Government Accounting Standards Board for required supplementary information will therefore not be presented. The District does prepare an annual overall budget for operating purposes and a budget to actual schedule is presented as additional supplemental information.

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

NOTE 3. CASH AND INVESTMENTS

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

The District's deposits at June 30, 2010 were not exposed to custodial credit risk because they were entirely covered by federal depository insurance.

Investments and Custodial Credit Risk

Investments are limited by State law to the following:

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

The District did not have any investments during the year ended June 30, 2010 or at June 30, 2010.

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**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2010**

NOTE 4. CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2010, is as follows:

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
Trailer and equipment	\$ 22,904	\$ -	\$ -	\$ 22,904
Total	\$ 22,904	\$ -	\$ -	\$ 22,904
Less accumulated depreciation:				
Trailer and equipment	\$ (7,367)	\$ (2,291)	\$ -	\$ (9,658)
Total accumulated depreciation	\$ (7,367)	\$ (2,291)	\$ -	\$ (9,658)
Capital assets, net	\$ 15,537	\$ (2,291)	\$ -	\$ 13,246

Depreciation expense for governmental activities of \$2,291 was charged to Solid Waste Services in the Statement of Activities.

NOTE 5. RISK MANAGEMENT

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

NOTE 6. RELATED ORGANIZATION

The District contracts with the City of Columbia to provide for the District's administration. The District receives in-kind contributions from the city through the payment of personnel costs, intergovernmental services, rent and utilities. The value of the contribution totaled \$39,698 during the year ended June 30, 2010. The revenues and expenditures have been adjusted accordingly as follows:

Revenues	Intergovernmental – contributions	\$39,698
Expenditures:	Personnel	\$15,339
	Fringe benefits	4,437
	Supplies and Materials	14,702
	Travel	325
	Other	<u>4,895</u>
	Total Expenditures	<u>\$39,698</u>

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December 8, 2010

**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***

To The Executive Board and District Council
Mid-Missouri Solid Waste Management District – Region H
Columbia, Missouri

We have audited the financial statements of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District – Region H (the "District"), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 8, 2010. 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 Mid-Missouri Solid Waste Management District – Region H'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 Mid-Missouri Solid Waste Management District Region H's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mid-Missouri Solid Waste Management District – Region H's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a

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material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 Mid-Missouri Solid Waste Management District – Region H'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 are required to be reported under *Government Auditing Standards*.

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

Casey-Beard-Boehmer PC

Casey-Beard-Boehmer PC
Certified Public Accountants
Columbia, Missouri

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

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Mid-Missouri Solid Waste Management District – Region H on the applicable findings in the prior audit report for the year ended June 30, 2009.

The audit report did not disclose any noncompliance and internal control findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

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SUPPLEMENTARY INFORMATION

MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Revenues:				
Solid waste grants from state	\$ 260,136	\$ 260,136	\$ 269,908	\$ 9,772
Administrative grants from state	185,546	185,546	166,307	(19,239)
Interest income	5,000	5,000	3,953	(1,047)
Charges for services	2,400	2,400	4,091	1,691
Total Revenues	\$ 453,082	\$ 453,082	\$ 444,259	\$ (8,823)
Expenditures:				
Administration-				
Personnel expense	\$ 71,800	\$ 71,800	\$ 67,546	\$ (4,254)
Fringe benefits	26,730	26,730	21,531	(5,199)
Contractual services	52,130	52,130	50,350	(1,780)
Supplies and materials	5,568	5,568	6,262	694
Travel	9,150	9,150	6,838	(2,312)
Other	20,168	20,168	16,062	(4,106)
District grant expenditures-				
Personnel	1,000	1,000	728	(272)
Contractual services	-	-	3,338	3,338
Equipment	218,655	218,655	218,464	(191)
Supplies	36,299	36,299	45,926	9,627
Other	2,496	2,496	600	(1,896)
Management	1,200	1,200	-	(1,200)
Travel	486	486	571	85
Total Expenditures	\$ 445,682	\$ 445,682	\$ 438,216	\$ (7,466)
Excess (deficiency) of Revenues over Expenditures	\$ 7,400	\$ 7,400	\$ 6,043	\$ (1,357)
Fund balance, beginning of year	\$ 60,670	\$ 60,670	\$ 60,670	\$ -
Fund balance, end of year	\$ 68,070	\$ 68,070	\$ 66,713	\$ (1,357)

Note: The budget information presented does not include the in-kind contributions provided by the city of Columbia for the fiscal year.

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MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
COMPOSITION OF CASH BALANCE (UNAUDITED)
JUNE 30, 2010

Project Grant Number	Project Name	Beginning Program Funding Amount	Carryover Funds Obligated	Program & Interest Income Allocated	Total Program Funding	Total Disbursements	Additional Program Funds Used	June 30, 2009 Grants Cash Balance
H2008-07	Recycling Balers and Compactors	\$ 54,618	\$ 1,632	\$ -	\$ 56,250	\$ -	\$ -	\$ 56,250 O
H2008-08	Self-Cleaning Magnet Project	14,775	-	-	14,775	11,663	-	3,112 O
H2009-02	Region H Plan Implementation FY 2009	153,918	75,000	3,265	232,183	188,376	433	43,374 O
H2009-03	Endless Options (EO) Recycles	4,486	-	-	4,486	3,362	-	1,124 O
H2009-04	Increase E-Scrap and Aluminum Collection	4,775	-	-	4,775	3,119	-	1,656 O
H2009-05	Special Event Recycling Containers	4,000	-	-	4,000	-	-	4,000 O
H2009-06	Brush With Greatness - Dual Stream Recycling	46,894	53,106	-	100,000	85,000	-	15,000 O
H2009-08	Improving Processing of Commodities	55,200	-	-	55,200	46,920	-	8,280 O
H2009-09	Dual Chamber Compactor for Campus Recycling	21,134	-	-	21,134	-	-	21,134 O
H2009-10	Blue Bin Recycling Project	22,800	-	-	22,800	-	-	22,800 O
H2009-11	Rear Loading Recycling Containers	16,500	-	-	16,500	-	-	16,500 O
H2009-12	Office Recycling Gone Wild	5,000	-	-	5,000	-	-	5,000 O
H2009-13	Jefferson City Missouri River Clean-up	5,000	-	-	5,000	4,250	-	750 O
H2009-14	Containers for Paper, Cardboard and Metal	3,780	-	-	3,780	-	-	3,780 O
H2010-01	Region H District Operations FY 2010	84,345	-	-	84,345	45,099	-	39,246 O
H2010-02	Region H plan Implementation FY 2010	101,201	-	-	101,201	19,795	-	81,406 O
H2010-03	Recycling For Our Schools	5,000	-	-	5,000	4,250	-	750 O
H2010-04	EO Recycles Vehicle	5,000	-	-	5,000	3,251	-	1,749 O
H2010-05	2010 MO College/University Recycling Summit	2,000	-	-	2,000	-	-	2,000 O
H2010-06	"Every Day is Earth Day" Tool Kits	5,000	-	-	5,000	4,250	-	750 O
H2010-07	Tri County Park Equipment	5,000	-	-	5,000	-	-	5,000 O
H2010-08	Cole County Household Hazardous Waste Collection	26,825	10,000	-	36,825	-	-	36,825 O
H2010-09	Satellite HHW Collections	28,207	10,000	-	38,207	-	-	38,207 O
H2010-10	Teen Recyclers Multiply	2,739	10,000	-	12,739	10,828	-	1,911 O
H2010-11	EO Recycles-Expansion	9,000	-	-	9,000	-	-	9,000 O
H2010-12	Continued Expansion of Recycling Collection	21,800	30,000	-	51,800	-	-	51,800 O
H2010-13	Going Green 101	67,730	10,270	-	78,000	-	-	78,000 O
H2010-14	Digital Outreach Missouri	20,000	-	-	20,000	-	-	20,000 O
H2010-15	LU Recycling & Composting Workshop	5,000	-	-	5,000	-	-	5,000 O
Totals		\$ 801,727	\$ 200,008	\$ 3,265	\$ 1,005,000	\$ 430,163	\$ 433	\$ 574,404

O = Obligated
U = Unobligated

Interest income unobligated 50,482 U
Program income unobligated 18,708 U

Adjusted cash balance \$ 643,594

Reconciled Cash Balances:

Checking account \$ 1,000
Administration account 154,906
District Grants account 487,697
Petty cash 75
Total Cash Balance \$ 643,678

Unreconciled difference \$ 84

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MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
SCHEDULE OF SUBGRANT EXPENDITURES BY GRANT NUMBER (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2010

Grant Number	Project Grant Description	Expenditures
H2007005	City of Mexico HHW Collection	\$ 1,957
H2008-04	Lincoln University Composting Workshops	4,967
H2008-06	Boundless Playground	17,087
H2008-08	Self-Cleaning Magnet Project	11,662
H2008-09	Efficiently Process Increased Diversion Tonnage	17,342
H2008-12	Seasonal Beverage Container Recycling	4,671
H2009-01	Region H District Operations FY 2009	12,422
H2009-02	Region H Plan Implementation FY 2009	69,112
H2009-03	Endless Options (EO) Recycles	371
H2009-04	Increase E-Scrap and Aluminum Collection	3,119
H2009-05	Special Event Recycling Containers	3,927
H2009-06	Brush With Greatness - Dual Stream Recycling	100,000
H2009-08	Improving Processing of Commodities	53,448
H2009-10	Blue Bin Recycling Project	22,341
H2009-13	Jefferson City Missouri River Clean-up	4,978
H2010-01	Region H District Operations FY 2010	55,923
H2010-02	Region H Plan Implementation FY 2010	28,851
H2010-03	Recycling For Our Schools	5,000
H2010-04	EO Recycles Vehicle	3,825
H2010-06	"Every Day is Earth Day" Tool Kits	4,474
H2010-10	Teen Recyclers Multiply	<u>12,739</u>
	Total Subgrant Expenditures	\$ 438,216
	Expenditure contributions provided by City of Columbia	<u>39,698</u>
	Total Expenditures	<u>\$ 477,914</u>

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**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H
SCHEDULE OF CAPITAL ASSETS HELD BY SUBGRANTEES (UNAUDITED)
JUNE 30, 2010**

ASSET	GRANT AMOUNT OR PURCHASE AMOUNT	GRANT NUMBER	SUBGRANTEE
3 - Alley Cat Recycle Trailers	\$ 29,249	H2005153	Handi-Shop, Inc.
4 - Roll-off Compactors	21,002	H2005155	City of Columbia
Flender Shredder Blower & Conveyer	9,425	H2005156	Ryan Enterprises, Inc.
Flatbed Trailer	4,897	H2005156	Ryan Enterprises, Inc.
Grinder/shredder	47,625	H2005156	Ryan Enterprises, Inc.
Load Leveler	17,291	H2005157	City of Columbia
Horizontal Baler	52,360	H2006002	Boonslick Industries, Inc.
Box Truck	46,898	H2006004	City of Columbia
Mini Recycling Roll off Truck	36,250	H2006005	City of Columbia
5 - 20 yd Recycling Roll off Containers	33,720	H2006006	City of Jefferson City
Spring Mounted Truck Scale	11,250	H2006007	City of Columbia
Roll-off Recycling Trailer	4,129	H2006011	Columbia College
Water Reel w/SimeHydra Sprinkler	5,000	H2007002	Loganbill Enterprises, Inc.
2007 Mercury Motor	7,500	H2007004	River Relief, Inc.
24 ft aluminum plate boat with trailer	8,495	H2007004	River Relief, Inc.
HHW 40 ft Metal Storage Container	7,869	H2007005	City of Mexico
Compactor Truck	43,000	H2007006	Boonslick Industries, Inc.
Eddy Current Separator	45,000	H2007009	City of Columbia
Reconditioned Fox 60" Baler	5,000	H2007014	City of Columbia
Asphalt base, tire tiles for playground	17,087	H2008006	City of Holts Summit
Balers and compactors	56,250	H2008007	City of Columbia
Self-cleaning Magnet	14,775	H2008009	City of Columbia
Conveyor Belt System, Baler	48,500	H2008009	Boonslick Industries, Inc.
40X80 ft Canopy Structure	49,874	H2008010	River City Habitat 4-H
Dual Chamber Rear Loader	100,000	H2009006	City of Fulton
5-28 yd Roll-off Recycling Containers	37,833	H2009007	County of Boone
Horizontal Baler	55,200	H2009008	Boonslick Industries, Inc.
Total	\$ <u>815,479</u>		

Notes:

The above includes only those equipment items that the District/State still has security interest in for which there is a UCC-1 filed or a title filed with the Department of Revenue listing the District as the lien holder. Other items included on the District's inventory listing that were purchased with grant funds that are below the \$5,000 security interest level are not included in the listing above.