

SOLID WASTE MANAGEMENT DISTRICT "O"
SPRINGFIELD, MISSOURI

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November 14, 2011

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities and General Fund of the Solid Waste Management District "O" (the "District"), as of and for the year ended June 30, 2011, 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 opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the Solid Waste Management District "O" as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2011 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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**SOLID WASTE MANAGEMENT DISTRICT "O"
INDEPENDENT AUDITORS' REPORT (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise Solid Waste Management District O's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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.

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BASIC FINANCIAL STATEMENTS

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SOLID WASTE MANAGEMENT DISTRICT "O"
STATEMENT OF NET ASSETS
JUNE 30, 2011

		Governmental Activities
ASSETS:		
Cash	\$	268,569
Capital assets, net of accumulated depreciation		332
Total Assets	\$	268,901
LIABILITIES:		
Accounts payable	\$	5,346
Retainage payable		2,500
Deferred revenues		257,574
Total Liabilities	\$	265,420
Net Assets:		
Invested in capital assets	\$	332
Restricted		3,149
Total Net Assets	\$	3,481

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

SOLID WASTE MANAGEMENT DISTRICT "O"
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011

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	\$ (246,566)	-	\$ 246,313	\$ (253)
Total Governmental Activities	<u>\$ (246,566)</u>	<u>-</u>	<u>\$ 246,313</u>	(253)
General Revenues:				
		Interest income	\$	247
		Other income		<u>2,949</u>
Change in net assets			\$	2,943
Net assets at beginning of year			\$	<u>538</u>
Net assets at end of year			\$	<u><u>3,481</u></u>

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SOLID WASTE MANAGEMENT DISTRICT "O"
BALANCE SHEET
JUNE 30, 2011

	General Fund
Assets:	
Cash	\$ 268,569
Total Assets	\$ <u>268,569</u>
Liabilities and Fund Balance:	
Accounts payable	\$ 5,346
Retainage payable	2,500
Deferred revenues	<u>257,574</u>
Total Liabilities	\$ <u>265,420</u>
Fund balance - reserved	\$ <u>3,149</u>
Total Liabilities and Fund Balance	\$ <u>268,569</u>
 <u>Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets</u>	
Total fund balance - governmental fund	\$ 3,149
 Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds. These assets consist of:	
Computer equipment	\$ 2,534
Accumulated depreciation	<u>(2,202)</u>
Total capital assets, net	\$ <u>332</u>
Total net assets - governmental activities	\$ <u>3,481</u>

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SOLID WASTE MANAGEMENT DISTRICT "O"
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund
Revenues:	
Intergovernmental	\$ 246,313
Interest income	247
Security interest refund from subgrantee	2,912
Other reimbursements	37
Total Revenues	\$ 249,509
Expenditures:	
Administration-	
Consultive services	\$ 79,186
Professional services	6,090
Travel and training	4,856
Insurance	1,224
Office expense	2,935
Other	1,711
District grant expenditures-	
Equipment and other program services	150,306
Total Expenditures	\$ 246,308
Excess (Deficiency) of revenues over expenditures	3,201
Fund balance - beginning of year	\$ <u>(52)</u>
Fund balance - end of year	\$ <u><u>3,149</u></u>
Total net change in fund balance - governmental fund	\$ 3,201
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense.	\$ <u>(258)</u>
Change in net assets of governmental activities	\$ 2,943

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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SOLID WASTE MANAGEMENT DISTRICT "O"
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

1.A. Financial Reporting Entity

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

1.B. Basis of Presentation

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

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

1.C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

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SOLID WASTE MANAGEMENT DISTRICT "O"
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

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. Effective September 28, 2010, the District amended its security interest policy to have the security interest remain at 100% for the full five years from the date of purchase before the asset is relinquished to the subgrantee. The remaining security interest calculated by the District as of June 30, 2011, is \$141,720.

Government-Wide Statements

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

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

Fund Financial Statements

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

Accounts Payable

Accounts payable represent invoices received after June 30, 2011, 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.

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SOLID WASTE MANAGEMENT DISTRICT "O"
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Equity Classification

Government-Wide Statements

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

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

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

Fund Financial Statements

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

1.D. Revenues and Expenditures

Program Revenues

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

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

All other governmental revenues are reported as general.

1.E. 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.

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SOLID WASTE MANAGEMENT DISTRICT "O"
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

2.A. Insured and Collateralized Deposits

In accordance with state law, all uninsured deposits of municipal and state funds in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government or Government Agency securities, certain State or political subdivision debt obligations, surety bonds, or certain letters of credit. At June 30, 2011, the District's deposits were entirely insured and collateralized.

2.B. Budgetary Compliance

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

NOTE 3: CASH AND INVESTMENTS

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

The District's deposits at June 30, 2011, 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 is either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper, and repurchase agreements with certain limitations.
- d. County, municipal, or school district tax-supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality, or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the Securities and Exchange Commission and in which investments consist of the investments mentioned in the previous paragraphs a, b, c, and d.

The District did not have any investments during the year ended June 30, 2011.

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SOLID WASTE MANAGEMENT DISTRICT "O"
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2011

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2011, is as follows:

	Balance July 1, 2010	Increases	Decreases	Balance June 30, 2011
Computer equipment	\$ 2,534	\$ -	\$ -	\$ 2,534
Total	\$ 2,534	\$ -	\$ -	\$ 2,534
Accumulated depreciation:				
Computer equipment	\$ (1,944)	\$ (258)	\$ -	\$ (2,202)
Total accumulated depreciation	\$ (1,944)	\$ (258)	\$ -	\$ (2,202)
Capital assets, net	\$ 590	\$ (258)	\$ -	\$ 332

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

NOTE 5: RISK MANAGEMENT

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

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November 14, 2011

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

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

We have audited the financial statements of the governmental activities and General Fund of the Solid Waste Management District "O" (the "District"), as of and for the year ended June 30, 2011, which comprise the District's basic financial statements and have issued our report thereon dated November 14, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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SOLID WASTE MANAGEMENT DISTRICT "O"
SUMMARY OF CASH BALANCE (UNAUDITED)
JUNE 30, 2011

Project Grant Number	Project Name	Beginning Program Funding Amount	Carryover Funds Obligated	Interest Income Allocated to Projects	Total Program Funding	Total Program Disbursements	June 30, 2011 Grants Cash Balance
O2008-09	Springfield Government Plaza Recycling Program	6,845	-	-	6,845	-	6,845 O
O2009-08	Green County Pilot Recycling Program	1,887	-	-	1,887	-	1,887 O
O2009-11	MSU Cardboard/Special Events Recycling Program	13,138	-	-	13,138	640	12,498 O
O2009-12	Springfield Downtown Glass Recycling	32,520	-	-	32,520	15,244	17,276 O
O2010-01	District "O" FY 2010 Operations Grant	95,169	9,831	-	105,000	90,662	14,338 O
O2010-02	Plastic Recycling Project	296	13,094	-	13,390	-	13,390 O
O2010-04	Springfield Cardinals Stadium Recycling	-	46,350	-	46,350	37,279	9,071 O
O2010-05	Recycling Bins in Marshfield City Parks, Phase 2	8,520	-	-	8,520	-	8,520 O
O2010-06	MoDOT Springfield Recycling Site	17,350	-	-	17,350	-	17,350 O
O2010-07	Recycling Stations for Academic Buildings	16,466	-	-	16,466	13,966	2,500 O
O2010-08	Rogersville Recycling Center Paving and Recycling Trailer	19,013	-	-	19,013	19,013	-
O2010-09	In Vessel Composting	-	26,000	-	26,000	-	26,000 O
O2010-11	Watershed Committee Conference Room	46,350	-	-	46,350	43,726	2,624 O
O2011-01	SWMD O Operations Grant	104,918	7,582	-	112,500	-	112,500 O
Totals		\$ 362,472	\$ 102,857	\$ -	465,329	\$ 220,530	\$ 244,799

O = Obligated
U = Unobligated

1 Carryover unobligated is composed of the following:

O2007-06	City of Springfield Recycling Bins and Fencing Purchase	\$ 123
O2008-07	Missouri State University Recycling	36
O2008-08	Choose Environmental Excellence Special Event Recycling	11,081
O2009-10	Habitat Restore Collections Truck Acquisition	86
O2010-03	Computer Recycling Center - Glass Pulverizer	9,295
Total		\$ 20,621

Unobligated interest income		391 U
Carryover unobligated	1	20,621 U
Security interest repayment	2	2,912 U
Operations program income		177 U
Total bank fees incurred	3	(413) U
Petty cash on hand		82 U
Adjusted cash balance		\$ 268,569
Total cash balance		\$ 268,569
Difference		\$ -

2 This amount represents the remaining security interest on a forklift reimbursed to the District by a subgrantee that dissolved.
3 This amount represents the total bank fees incurred but not allocated to any specific program.

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SOLID WASTE MANAGEMENT DISTRICT "O"
SCHEDULE OF SUBGRANT EXPENDITURES BY GRANT NUMBER (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2011

<u>Grant Number</u>	<u>Project Grant Description</u>	<u>Expenditures</u>
02008-08	CEE Special Event Recycling	\$ 5,528
02009-03	Rogersville Recycling Center Glasphalt Paving	9,230
02009-05	Computer Recycling Center TV Postcard Mailing	444
02009-07	CoxHealth Environmental Council Recycling Plan	1,518
02009-09	Greenway Recycling Paper Compactor	3,717
02009-11	MSU Cardboard/Special Events Recycling Program	640
02009-12	Springfield Downtown Glass Recycling	15,244
02010-01	District "O" FY 2010 Operations Grant	96,003
02010-04	Springfield Cardinals Stadium Recycling	37,279
02010-07	Recycling Stations for Academic Buildings	13,966
02010-08	Rogersville Recycling Center Paving and Recycling Trailer	19,013
02010-11	Watershed Committee Conference Room	<u>43,726</u>
	Total Subgrant Expenditures	<u>\$ 246,308</u>

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SOLID WASTE MANAGEMENT DISTRICT "O"
SCHEDULE OF CAPITAL ASSETS HELD BY SUBGRANTEES (UNAUDITED)
JUNE 30, 2011

ASSET	GRANT AMOUNT EXPENDED	PROJECT	SUBGRANTEE
Cargo Trailer	\$ 7,350	O2007-05	Polk County
Dump Trailer	6,850	O2007-05	Polk County
3 Recycling Containers	16,425	O2007-06	City of Springfield
Shredder	41,000	O2007-08	Computer Recycling Center
Cardboard Trailer	9,320	O2007-11	City of Rogersville
Shredder	46,294	O2007-12	Fiber Management
Glass Recycling Bin	6,012	O2007-14	Drury College
3-30 Yd Recycling Bins	18,400	O2007-15	Nestle Purina
2 Roll Off Bins	11,699	O2008-02	Drury University
Shredder	16,950	O2008-03	Enterprises Unlimited
Baler	11,238	O2008-10	Victory Mission
Forklift	29,574	O2008-10	Victory Mission
Styrofoam shredder	8,950	O2009-06	Computer Recycling Center
Paper compactor	24,782	O2009-09	Greenway Recycling
Box truck	37,052	O2009-10	Habitat Restore
Recycling Dual Compartment Compactor	37,279	O2010-04	Marck Industries, Inc.
MoDOT Recycling Trailer	12,850	O2010-06	MoDOT
Cardboard Trailer	10,176	O2010-08	City of Rogersville
Total	\$ <u>352,201</u>		

Notes:

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

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