

# Exhibit Five

**DRAFT**

**MINUTES OF A BOARD OF DIRECTORS MEETING  
NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT  
Thursday, August 23, 2007  
1104 Main Street, Trenton, Missouri  
7:00 p.m.**

1. Call to Order: The meeting was called to order at approximately 7:20 p.m. by President Nelson Heil.
2. District Roll Call: A quorum was declared with 20 members present. The following were in attendance:

NMSWMD Directors

Kenny Warren	Livingston County
Chuck Haney	City of Chillicothe
Clifford Shipley	Mercer County
Charlie Fowler	Putnam County
Chris May	Sullivan County
Rich Walker	City of Milan
Ed Maulsby	City of Milan
Rick Hull	Grundy County
Kerry Sampson	City of Trenton
Jack Hodge	Harrison County
Richard Graner	City of Bethany
Tony Stonecypher	City of Bethany
Edward Hackman	City of Brookfield
Danny Alexander	City of Hamilton
William Cook	City of Polo
Nelson Heil	Carroll County
Earnest Sarbaugh	City of Carrollton
Roger Leabo	City of Norborne
Tony McCollum	Chariton County
Joe Fehling	City of Salisbury

RPC Staff

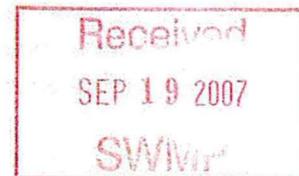
Ann Hamilton	Elaine Loghry
Jackie Soptic	Lance Rains
Randy Railsback	

NMSWMD Directors Absent

Don Noah	Bucklin
Kurt Meighen	City of Princeton
Karl Klinginsmith	City of Unionville
Dennis Fude	City of Green City
Lance Critten	Daviess County
Barb Ballew	City of Gallatin
J.L. Eckelberry	City of Jamesport
Rebecca Renner	City of Ridgeway
Randy Wade	Linn County
Liz Cupp	City of Marceline
Dale Hartley	Caldwell County
Kenny Joe Rogers	City of Braymer
Rick DeRenzy	City of Brunswick
Sue Prewitt	City of Keytesville

Others

L.H. Hinnen	James Howard
Carolyn Kost	Dean Hales
Bob Wilcoxson	



3. Approval of August 23, 2007 Agenda: There were no additions to the agenda. Earnest Sarbaugh moved to approve the agenda, Kerry Sampson seconded. Motion carried unanimously.

# Exhibit Five

4. Minutes of June 28, 2007 Board of Directors Meeting: After review of the June 28, 2007 meeting minutes, Kerry Sampson moved to approve the minutes as presented. Chris May seconded the motion and the motion carried unanimously.

5. Financial Statements: Solid Waste general account and District Grant account.

- a. Solid Waste General Account – Ann Hamilton went over the general account and the check register. She reported a balance of \$53,976.83. Kerry Sampson made a motion to approve the check register and financials as presented for the general account. William Cook made the second and the motion carried unanimously.
- b. District Grant Account – Ann then went over the district grant account and the check register for that account. She reported a district grant account balance of \$26,457.43. Kerry Sampson made a motion to approve the check register and financials as presented for the district grant account. Rich Walker made the second and the motion carried unanimously.

Ann also pointed out that the reconciled bank statements for the grant and general accounts for June 19, 2007 and July 19, 2007 are in the board packet and will be included in all future board packets.

6. Old Business:

- a. Update on Compliance Audit: The District received the compliance response from the Department of Natural Resources on July 26, 2007, with a list of items that the District needs to implement in order to be in compliance. The Board went over the letter from DNR. Most of the items have been addressed, but the Board of Directors need to adopt a formal policy and the policy must be documented in the board minutes. A copy of the letter from DNR is attached to these minutes. Ann stated that she has been working on the response to DNR.
- b. Approval of Correcting Entries: Ann explained that there were adjusting entries made during the last fiscal years in order for the accounts to balance. When the compliance auditors were at the office, they stated that all of these mistakes needed to be found and corrected. Ann went through all of the invoices, deposits, and bank statements for the general account and found the mistakes and reversed out all of the adjusting entries that were made, in order for the account to balance correctly to the bank statements. A copy of all entries are attached to these minutes. Chuck Haney made a motion to approve the correcting entries that needed to be made to the general account in order for the account to balance correctly. Ernest Sarbaugh seconded the motion and the motion carried unanimously.

7. New Business:

- a. Policy Handbook: The seven policies that are included in the handbook were sent to the Board for their review prior to the board meeting. The Board went over each policy.

# Exhibit Five

Rich Walker made a motion to adopt Policy 2007-1 on Open Meetings, Policy 2007-2 on Accounting Principals and Internal Control, Policy 2007-3 on Purchasing and Inventory Control, Policy 2007-4 on Equipment and Inventory Control Policy and Procedure, Policy 2007-5 on Grant Evaluation Procedures, Policy 2007-6 on Reporting, Policy 2007-7 on Accounting and Grant Management. Roger Leabo made the second and the motion carried unanimously.

- b. Administrative Memorandum of Agreement with Green Hills Regional Planning Commission: Ann discussed this topic. Kerry Sampson made a motion to accept the Memorandum of Agreement with Green Hills Regional Planning Commission for administrative services, with a second from Rich Walker. Motion carried unanimously.
- c. FY 2008 Administrative Budget: Ann went over the administrative budget for the Solid Waste Management District. Kenny Warren made a motion to approve the administrative budget for FY08, with a second from Charlie Fowler. Motion carried unanimously.
- d. Planner's Report: Ann reported that she has been working on the compliance response to DNR, inventorying all grants that had equipment purchases, the inventory for the District, and the fiscal audit for FY05 and FY06. Ann also has been working with a company to set up recycling programs and going around meeting with some of the Sheltered Workshops in our Region. Ann will be attending a training for FY08, when they set it up. They were planning on the end of August or the first of September.

Ann also stated that By-Laws for the district are available for those who wanted them. She also discussed a surety bond.

- e. Executive Director's Report: Randy Railsback discussed how the grant funds work and how the dues are used to match the grant funds. He also asked the Directors to let the District office know if they want to hold any solid waste collections.

8. Adjournment: There being no further business, Rich Walker moved to adjourn the meeting, seconded by Kerry Sampson. The meeting adjourned at approximately 7:50 p.m.

Respectfully submitted,

Kerry Sampson, Secretary

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NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT  
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2. District Roll Call: A quorum was declared with 20 members present. The following were in attendance:

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Tony McCollum	Chariton County
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RPC Staff

Ann Hamilton	Elaine Loghry
Jackie Soptic	Lance Rains
Randy Railsback	

NMSWMD Directors Absent

Don Noah	Bucklin
Kurt Meighen	City of Princeton
Karl Klinginsmith	City of Unionville
Dennis Fude	City of Green City
Lance Critten	Daviess County
Barb Ballew	City of Gallatin
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Randy Wade	Linn County
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Others

L.H. Hinnen	James Howard
Carolyn Kost	Dean Hales
Bob Wilcoxson	

3. Approval of August 23, 2007 Agenda: There were no additions to the agenda. Earnest Sarbaugh moved to approve the agenda, Kerry Sampson seconded. Motion carried unanimously.

Send to Brenda @  
DNR Approved  
minutes.

# Exhibit Five

4. Minutes of June 28, 2007 Board of Directors Meeting: After review of the June 28, 2007 meeting minutes, Kerry Sampson moved to approve the minutes as presented. Chris May seconded the motion and the motion carried unanimously.

5. Financial Statements: Solid Waste general account and District Grant account.

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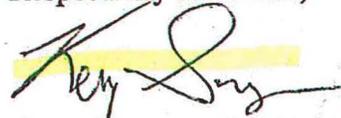
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8. Adjournment: There being no further business, Rich Walker moved to adjourn the meeting, seconded by Kerry Sampson. The meeting adjourned at approximately 7:50 p.m.

Respectfully submitted,



Kerry Sampson, Secretary



Nelson Heil, President



# Exhibit Five



North Missouri Solid Waste  
Management District Region B

## SOLID WASTE MANAGEMENT DISTRICT MEETING AGENDA MEETING OF THE BOARD OF DIRECTORS

Thursday, August 23, 2007

1104 Main

Trenton, MO 64683

7:00 P.M.

1. Call to Order – President Nelson Heil
2. Roll Call
3. Approval of Agenda
4. Minutes of June 28, 2007, Board of Directors Meeting
5. Financial Statement
  - a. Solid Waste Account
  - b. District Grant Account
6. Old Business
  - a. Review of Completed Compliance Audit
  - b. Approval of Correcting Entries
7. New Business
  - a. Policy Handbook
    - Policy 2007-1 – Open meetings policy, Policy 2007-2 – Accounting Principles and Internal Control, Policy 2007-3 – Purchasing and Inventory Control, Policy 2007-4 – Equipment & Inventory Control Policy & Procedure, Policy 2007-5 – Grant Evaluation Procedures, Policy 2007-6 – Reporting Policy, Policy 2007-7 – Accounting and Grant Management Procedures
  - b. Administrative Contract with GHRPC
  - c. FY08 Administrative Budget
  - d. Planners Report
  - e. Executive Director Report
8. Other Business – if any
9. Adjournment

Dated this 8<sup>th</sup> day of August, 2007, at 5:00 p.m. by Ann Hamilton

Dinner will be served at 6:30 p.m. Please make every effort to attend.

1104 Main

Trenton, MO 64683

[www.nmswd.org](http://www.nmswd.org)

phone 660-359-5636 fax 660-359-3096

# Exhibit Five

## MINUTES OF THE BOARD OF DIRECTORS MEETING NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT

Thursday, June 28, 2007

1104 Main Street

Trenton, Missouri

7:00 p.m.

1. Call To Order: The meeting was called to order at approximately 7:12 p.m. by President Nelson Heil.

2. District Roll Call: A quorum was declared with 13 members present. The following were in attendance:

### NMSWMD Directors

Dale Hartley	Caldwell County
Nelson Heil	Carroll County
Ernest Sarbaugh	Carrollton
Clifford Shipley	Mercer County
Tony McCollum	Chariton County
Rich Walker	Milan
Joe Fehling	Salisbury
Rick Hull	Grundy County
Kerry Sampson	Trenton
Jack Hodge	Harrison County
Richard Graner	Bethany
Eva Danner	Livingston County
Chris May	Sullivan County

### Others

L.H. Hinnen	Livingston Co.
Bob Wilcoxson	Eagleville
Terry Smith	Chariton Co
Dr. James Gardner	NCMC

### RPC Staff

Randy Railsback	Jackie Soptic
Lance Rains	Becky McAtee
Cheryl Campbell	Debbie Pergande
Rhonda Pratt	Ann Hamilton

### NCSWMD Directors Absent

Kenny Rogers	Braymer
Danny Alexander	Hamilton
William Cook	Polo
Rick DeRenzy	Brunswick
Sue Prewitt	Keytesville
Lance Critten	Daviess Co
Barb Ballew	Gallatin
J.L. Eckelberry	Jamesport
Rebecca Renner	Ridgeway
Randy Wade	Linn Co
Edward Heckman	Brookfield
Liz Cupp	Marceline
Don Noah	Bucklin
Chuck Haney	Chillicothe
Kurt Meighen	Princeton
Charlie Fowler	Putnam Co
Karl Klinginsmith	Unionville
Dennis Fude	Green City
Roger Leabo	Norborne

3. Approval of June, 2007 Agenda: There were no additions to the agenda. Dale Hartley moved to approve the agenda, with a second from Tony McCollum. Motion carried unanimously.

# Exhibit Five

4. Minutes of May 31, 2007, Executive Board Meeting: After review of the May 31, 2007 meeting minutes, Ernest Sarbaugh moved to approve the minutes as presented. Dale Hartley seconded the motion. Motion carried unanimously.

5. Financial Statements: Solid Waste general account and District Grant account.

Ann reported the account balances and status of the District General and Grant accounts as well as check registers. Ann also stated that all bank statements and invoices were on the table if anyone would like to review.

- a) Solid Waste General Account - Ann went over the general account and reported a balance of \$14,937.43. Kerry Sampson made a motion to approve the check register and financials as presented for the general account, Eva Danner seconded. Motion carried unanimously.
- b) District Grant Account - Ann went over the district grant account and reported a balance of \$28,570.49. Kerry Sampson made a motion to approve the check register and financials as presented for the district grant account. Dale Hartley seconded. Motion carried unanimously.

6. Old Business:

a. Update on Compliance Audit:

At the Solid Waste Advisory Board meeting, DNR stated it would be nine months to a year before the compliance audit would be sent to the districts.

b. Ann discussed the actual revenue and expenditures for the general account for fiscal year 2007.

A motion to adjust the general budget to reflect actual income and expenditures was made by Kerry Sampson. Dale Hartley seconded the motion. Motion carried unanimously.

c. Ann discussed the actual revenue and expenditures of the grant account for fiscal year 2007.

A motion to adjust the grant budget to reflect actual income and expenditures was made by Chris May. Clifford Shipley seconded the motion. Motion carried unanimously.

# Exhibit Five

## 7. New Business:

### a. Budget for Grant Account for FY 2008:

Ann discussed the new proposed budget for the Grant Account for the fiscal year 2008.

Ernie Sarbaugh made a motion to approve the budget for the fiscal year 2008 on the grant account, Eva Danner seconded the motion. Motion carried unanimously.

### b. Budget for General Account for FY 2008:

Ann discussed the new proposed budget for the general account for fiscal year 2008.

Dale Hartley made a motion to approve the fiscal year 2008 general account budget, Ernie Sarbaugh seconded the motion. Motion carried unanimously.

### c. FY 2008 dues:

Ann discussed the annual dues, for the Solid Waste district. A motion was made to set the dues at ten cents per capita (same as last year), by Eva Danner. Chris May seconded the motion. Motion carried unanimously.

### d. New Grants - Recycling Centers:

One grant has been received; Ann will be contacting the applicant to work on their budget. Ann asked the board what they thought about inquiring a grant to purchase tubs for the district to distribute to the counties and cities for batteries, ink cartridges, etc. to keep them out of the land fills, discussion.

### e. Storage Building:

Randy talked about the storage building. He discussed an offer for a new building to expand the recycling program and give a holding area for recycling items. It was proposed to the GHRDI Board Members that they might purchase a building for the NMSWMD to rent.

### f. Planners Report: MORA, MWCC, MORIC, Tire Round Up

Ann discussed the two conferences she attended, MORA and MWCC. The MORIC campaign will publish a book that contains stories of successful recycling projects in Missouri. The Advisory board meeting discussed the Tire Round Up for cleaning all ditches, ravines and dumping sites.

Ann also stated Bi-Laws are available to take if wanted.

# Exhibit Five

g. Executive Directors Report:

Randy discussed computer monitors and the mounting problem they are becoming.

8. Other Business: None

9. Adjournment: Dale Hartley moved to adjourn the meeting with a second by Kerry Sampson. Motion carried unanimously. The meeting adjourned at approximately 7:48 p.m.

Respectfully submitted,

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Kerry Sampson, Secretary

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Nelson Heil, President

# Exhibit Five

## Transaction

6/29/2007 Through 8/17/2007

8/23/2007

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 6/28/2007</b>							<b>14,937.43</b>
7/5/2007	Solid Wast...	DEP	Sullivan County	Sullivan County	Dues 06-07	R	457.30
7/18/2007	Solid Wast...	DEP	AAA Environmental		INK RECYCLING	R	22.99
7/19/2007	Solid Wast...		Interest Earned		Interest Paid	R	3.14
7/24/2007	Solid Wast...	899	NORTH MISSOURI S...		2004-05 GRANT FU...		-830.04
7/24/2007	Solid Wast...	900	Green Hills RPC	3RD QUARTER...	B2007-02 District O...		-5,000.00
7/30/2007	Solid Wast...	DEP	NMSWMD Grant Acco...		B2007-02 District O...		41,810.21
8/10/2007	Solid Wast...	DEP	City Of Polo	City of Polo	Dues 07-08		58.20
8/14/2007	Solid Wast...	DEP	S DEPOSIT	DUES	--Split--		1,352.10
8/15/2007	Solid Wast...	DEP	S DEPOSIT	DUES	--Split--		769.20
8/16/2007	Solid Wast...	DEP	S DEPOSIT		--Split--		396.30
<b>TOTAL 6/29/2007 - 8/17/2007</b>							<b>39,039.40</b>

**BALANCE 8/17/2007** *of the Solid Waste General Fund* **53,976.83**

██████████

# ACCOUNT STATEMENT



## Citizens Bank & Trust

Please Direct Inquiries To:  
P.O. Box 50  
Chillicothe, MO 64601  
Phone (660) 646-0650  
(800) 634-6203  
Member F.D.I.C.

Page 1

### RECEIVED

Since 1889

JUN 25 2007

www.ebankCBT.com

Member FDIC

GREEN HILLS REGIONAL  
PLANNING COMMISSION

STATEMENT DATE:	6/19/07
ACCOUNT NUMBER:	[REDACTED]

NORTH MO SOLID WASTE MGMT DIST  
1104 MAIN ST  
TRENTON MO 64683-1848



### ----- CHECKING ACCOUNT -----

As of July 1, 2007, Checking, Savings and Money Market accounts closed within 90 days of opening will be subject to a charge of \$11.50.

TRENTON NOW BUSINESS		Number of Enclosures	4
Account Number	[REDACTED]	Statement Dates	5/21/07 thru 6/19/07
Previous Balance	20,962.34	Days in the statement period	30
1 Deposits/Credits	11.66	Average Ledger	16,670.78
3 Checks/Debits	5,870.00	Average Collected	16,670.00
Service Charge	.00	Interest Earned	3.43
Interest Paid	3.43	Annual Percentage Yield Earned	0.25%
Current Balance	15,107.43	2007 Interest Paid	39.73

### DEPOSITS AND OTHER CREDITS

Date	Description	Amount
6/18	DEPOSIT	11.66 ✓
6/19	INTEREST DEPOSIT	3.43 ✓

### --- CHECKS IN NUMBER ORDER ---

DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT
5/30	893	370.00	5/29	896	5,000.00 ✓
5/29	895*	500.00			

\* DENOTES MISSING CHECK NUMBERS

### DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
5/21	20,962.34	5/30	15,092.34	6/19	15,107.43
5/29	15,462.34	6/18	15,104.00		

*[Handwritten signatures and dates]*  
6-20-07  
Bal  
CH  
6-28-07



Account

DATE	AMOUNT	DESCRIPTION	DEBIT	CREDIT	BALANCE
6-14-07		Deposit		11.66	11.66
			<b>TOTAL</b>	<b>11.66</b>	

GREEN HILLS REGIONAL PLANNING COMMISSION  
CUSTOMER ACCOUNT FOR NORTH HANCOCK  
SOLID WASTE MANAGEMENT DISTRICT  
1100 MAIN P.O. BOX 28 TRENTON, MO 64623

Citizens Bank & Trust  
Since 1899

6017333

Deposit Dt 6/18, Amt \$11.66

GREEN HILLS REGIONAL PLANNING COMMISSION  
CUSTOMER ACCOUNT FOR NORTH HANCOCK  
SOLID WASTE MANAGEMENT DISTRICT  
1100 MAIN P.O. BOX 28 TRENTON, MO 64623

DATE 5-14-07

893

PAY TO THE ORDER OF MCRA \$ 370.00

Three hundred seventy dollars and 00/100

Citizens Bank & Trust  
Since 1899

7000037000

Chk# 893, Dt 5/30, Amt \$370.00

GREEN HILLS REGIONAL PLANNING COMMISSION  
CUSTOMER ACCOUNT FOR NORTH HANCOCK  
SOLID WASTE MANAGEMENT DISTRICT  
1100 MAIN P.O. BOX 28 TRENTON, MO 64623

DATE 5-14-07

895

PAY TO THE ORDER OF NMSWMB \$ 500.00

Five hundred dollars and 00/100

Citizens Bank & Trust  
Since 1899

NEW deposited into savings acct

Chk# 895, Dt 5/29, Amt \$500.00

GREEN HILLS REGIONAL PLANNING COMMISSION  
CUSTOMER ACCOUNT FOR NORTH HANCOCK  
SOLID WASTE MANAGEMENT DISTRICT  
1100 MAIN P.O. BOX 28 TRENTON, MO 64623

DATE 5-14-07

896

PAY TO THE ORDER OF Green Hills Regional Planning Commission \$ 5000.00

Five thousand dollars and 00/100

Citizens Bank & Trust  
Since 1899

NEW 3rd Check

Chk# 896, Dt 5/29, Amt \$5,000.00

# Exhibit Five

## Reconciliation Report

Solid Waste General Fund  
6/28/2007

Page 1

### Reconciliation Summary

#### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			20,962.34
Checks and Payments	3	Items	-5,870.00
Deposits and Other Credits	3	Items	11.66
Service Charge	0	Items	0.00
Interest Earned	1	Item	3.43
Ending Balance of Bank Statement:			15,107.43

#### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			15,107.43
Checks and Payments	1	Item	-170.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 6/28/2007:			14,937.43
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			14,937.43



# Citizens Bank & Trust

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STATEMENT DATE:	6/19/07
ACCOUNT NUMBER:	[REDACTED]

NORTH MO SOLID WASTE MGMT DIST  
GRANT ACCOUNT  
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## RECEIVED

JUN 22 2007

GREEN HILLS REGIONAL  
PLANNING COMMISSION

----- CHECKING ACCOUNT -----

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BUSINESS CHECKING W/INTEREST		Number of Enclosures	8
Account Number	[REDACTED]	Statement Dates	5/01/07 thru 6/19/07
Previous Balance	34,842.97	Days in the statement period	50
3 Deposits/Credits	726.00	Average Ledger	34,298.67
5 Checks/Debits	2,995.49	Average Collected	34,297.93
Service Charge	1.44	Interest Earned	46.52
Interest Paid	46.52	Annual Percentage Yield Earned	0.99%
Current Balance	32,618.56	2007 Interest Paid	169.59

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/10	DEPOSIT	149.00 ✓
5/23	DEPOSIT	77.00 ✓
5/29	DEPOSIT	500.00 ✓
6/19	INTEREST DEPOSIT	46.52

OTHER DEBITS

Date	Description	Amount
6/19	SERVICE CHARGE	1.44-SC

\*\*\*\*\*SERVICE CHARGE BREAKDOWN\*\*\*\*\*

DATE	DESCRIPTION	AMOUNT
6/19	DEBIT FEE IN SERVICE CHARGE	.60
6/19	CREDIT FEE IN SERVICE CHARGE	.36

*Handwritten notes:*  
Bel  
OK  
6-26-07



# Exhibit Five



## Citizens Bank & Trust

NORTH MO SOLID WASTE MGMT DIST  
 GRANT ACCOUNT  
 1104 MAIN ST  
 TRENTON MO 64683-1848

STATEMENT DATE: 6/19/07  
 ACCOUNT NUMBER: [REDACTED]

**BUSINESS CHECKING W/INTEREST**

[REDACTED] (Continued)

\*\*\*\*\*SERVICE CHARGE BREAKDOWN\*\*\*\*\*

DATE	DESCRIPTION	AMOUNT
6/19	TRANSIT FEE IN SERVICE CHARGE	.36
6/19	ON US FEE IN SERVICE CHARGE	.12

--- CHECKS IN NUMBER ORDER ---

DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT
6/07	1066	2,189.46 ✓	5/25	1077	126.95 ✓
5/30	1074*	479.17 ✓	5/24	1078	51.10 ✓
5/29	1076*	148.81 ✓			

\* DENOTES MISSING CHECK NUMBERS

**DAILY BALANCE SUMMARY**

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
5/01	34,842.97	5/24	35,017.87	5/30	34,762.94
5/10	34,991.97	5/25	34,890.92	6/07	32,573.48
5/23	35,068.97	5/29	35,242.11	6/19	32,618.56

Account

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-10-07  
 CITIZENS BANK & TRUST  
 \$ 149.00  
 \$149.00 A

Deposit Dt 5/10, Amt \$149.00

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-23-07  
 CITIZENS BANK & TRUST  
 \$ 77.00  
 \$ 77.00 A

Deposit Dt 5/23, Amt \$77.00

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-24-07  
 CITIZENS BANK & TRUST  
 \$ 500.00  
 \$500.00 A

Deposit Dt 5/29, Amt \$500.00

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 4-15-07  
 PAY TO Citizens County Treasurer \$ 2189.46  
 Two thousand one hundred eighty nine dollars and 46/100  
 CITIZENS BANK & TRUST  
 \$ 2189.46  
 \$2189.46 A

Chk# 1066, Dt 6/7, Amt \$2,189.46

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 4-15-07  
 PAY TO Grundy County Treasurer \$ 479.17  
 Four hundred seventy nine dollars and 17/100  
 CITIZENS BANK & TRUST  
 \$ 479.17  
 \$479.17 A

Chk# 1074, Dt 5/30, Amt \$479.17

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-14-07  
 PAY TO Peoples Corp \$ 148.81  
 One hundred forty eight dollars and 81/100  
 CITIZENS BANK & TRUST  
 \$ 148.81  
 \$148.81 A

Chk# 1076, Dt 5/29, Amt \$148.81

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-14-07  
 PAY TO Republican Times \$ 126.95  
 One hundred twenty six dollars and 95/100  
 CITIZENS BANK & TRUST  
 \$ 126.95  
 \$126.95 A

Chk# 1077, Dt 5/25, Amt \$126.95

DEPOSIT TICKET  
 NORTH MO SOLID WASTE MGMT DIST. 08-05 11/27/07  
 GRANT ACCOUNT  
 1101 MAIN  
 TRENTON, MO 64603  
 DATE 5-14-07  
 PAY TO Chillicothe Newspapers \$ 51.10  
 Fifty one dollars and 10/100  
 CITIZENS BANK & TRUST  
 \$ 51.10  
 \$51.10 A

Chk# 1078, Dt 5/24, Amt \$51.10

# Exhibit Five

## Transaction

3/27/2007 Through 6/25/2007

6/28/2007

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 3/26/2007</b>							<b>49,696.34</b>
3/30/2007	District Gra...		Service Charge		SERVICE CHARGE	R	-0.24
3/30/2007	District Gra...		Interest Earned		Interest Paid	R	30.39 ✓
4/3/2007	District Gra... DEP		DEPOSIT	JAMESPORT TI...	B2006-05 Banned It...	R	89.00
4/15/2007	District Gra... 1066		Caldwell County Treas...	Mileage, Labor,...	B2006-03 Caldwell ...		-2,189.46 ✓
4/15/2007	District Gra... 1067		Hope Haven Ind.	1ST PAYMENT	B2007-01HOPE HA...	R	-17,000.00 ✓
4/15/2007	District Gra... 1068		VOID		Misc	R	0.00
4/15/2007	District Gra... 1069		Mick Parkhurst	JAMESPORT-D...	B2006-05 Banned It...	R	-497.80 ✓
4/15/2007	District Gra... 1070		K-K Printing/Tri-Count...	JAMESPORT TI...	B2006-05 Banned It...	R	-66.00 ✓
4/15/2007	District Gra... 1071		Gallatin Publishing Co...	DAVIESS COU...	B2006-05 Banned It...	R	-36.00 ✓
4/15/2007	District Gra... 1072		People's Coop	TEXTILE TRAIL...	B2006-05 Banned It...	R	-140.54 ✓
4/15/2007	District Gra... 1073		Amerimark Direct	PROMOTIONAL...	B2006-05 Banned It...	R	-1,485.00 ✓
4/15/2007	District Gra... 1074		Grundy Co. Treasurer	Labor, Mileage,...	B2006-04 Grundy C...		-479.17 ✓
4/15/2007	District Gra... 1075		Univar	BARRELS AND ...	B2006-05 Banned It...	R	-800.00
4/29/2007	District Gra... DEP		NORTH MISSOURI S...		2004-05 GRANT FU...	R	5,017.30
4/30/2007	District Gra...		Service Charge		SERVICE CHARGE	R	-1.44
4/30/2007	District Gra...		Interest Earned		Interest Paid	R	36.96 ✓
5/10/2007	District Gra... DEP		DEPOSIT	TRENTON TIRE...	B2006-05 Banned It...		149.00 ✓
5/14/2007	District Gra... 1076		People's Coop	TEXTILE TRAIL...	B2006-05 Banned It...		-148.81 ✓
5/14/2007	District Gra... 1077		Republican Times	TRENTON TIRE...	B2006-05 Banned It...		-126.95 ✓
5/14/2007	District Gra... 1078		Chillicothe Newspaper	CHILLICOTHE ...	B2006-05 Banned It...		-51.10 ✓
5/23/2007	District Gra... DEP		DEPOSIT	NORBORNE TI...	B2006-05 Banned It...		77.00 ✓
5/25/2007	District Gra... DEP		CMU	HHW fee for ev...	B2006-05 Banned It...		500.00 ✓
<b>TOTAL 3/27/2007 - 6/25/2007</b>							<b>-17,122.86</b>

**BALANCE 6/25/2007**

**32,573.48**

**TOTAL INFLOWS 5,899.65**

**TOTAL OUTFLOWS -23,022.51**

**NET TOTAL -17,122.86**

*Statement*  
*3/28/08*  
*4/15/08*  
*1.44*  
*33,881.66*  
*3/23/08*  
*6,082.21*

# Exhibit Five

## Reconciliation Report

District Grant Account  
6/28/2007

Page 1

### Reconciliation Summary

#### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			34,842.97
Checks and Payments	5	Items	-2,995.49
Deposits and Other Credits	3	Items	726.00
Service Charge	1	Item	-1.44
Interest Earned	1	Item	46.52
Ending Balance of Bank Statement:			32,618.56

#### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			32,618.56
Checks and Payments	6	Items	-4,048.07
Deposits and Other Credits	0	Items	0.00
Register Balance as of 6/28/2007:			28,570.49
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			28,570.49



# Citizens Bank & Trust

Please Direct Inquiries To:  
P.O. Box 50  
Chillicothe, MO 64601  
Phone (660) 646-0650  
(800) 634-6203  
Member F.D.I.C.

Since 1889

Page 1

www.ebankCBT.com

Member FDIC

STATEMENT DATE	7/19/07
ACCOUNT NUMBER	[REDACTED]

NORTH MO SOLID WASTE MGMT DIST  
1104 MAIN ST  
TRENTON MO 64683-1848

RECEIVED

JUL 23 2007

GREEN HILLS REGIONAL  
PLANNING COMMISSION



----- CHECKING ACCOUNT -----

Effective September 1, 2007 all checking account service charge fees will be based on the minimum account balance to avoid fees.

TRENTON NOW BUSINESS		Number of Enclosures	3
Account Number	[REDACTED]	Statement Dates	6/20/07 thru 7/19/07
Previous Balance	15,107.43	Days in the statement period	30
2 Deposits/Credits	480.29	Average Ledger	15,320.61
1 Checks/Debits	170.00	Average Collected	15,303.83
Service Charge	.00	Interest Earned	3.14
Interest Paid	3.14	Annual Percentage Yield Earned	0.25%
Current Balance	15,420.86	2007 Interest Paid	42.87

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
7/05	DEPOSIT	457.30 ✓
7/18	DEPOSIT	22.99 ✓
7/19	INTEREST DEPOSIT	3.14 ✓

--- CHECKS IN NUMBER ORDER ---

DATE	CHECK NO.	AMOUNT
7/17	898	170.00 ✓

\* DENOTES MISSING CHECK NUMBERS

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
6/20	15,107.43	7/17	15,394.73	7/19	15,420.86
7/05	15,564.73	7/18	15,417.72		

*Reconciled  
UH 7-30-07*

# Exhibit Five

## Annual Reconciliation

### Checks Outstanding

DATE OF CHECK

15,420.86

15,420.86

Balance  
4-25-07

STATE OF NEW YORK  
OFFICE OF THE COMPTROLLER  
ALBANY, NEW YORK

- 0 -

Account

GREEN HILLS REGIONAL PLANNING COMMISSION CLIFORDAL ACCOUNT FOR NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT 2104 MAIN ST. BOX 28 TRINIDAD, MO 64688		898
PAY TO Missouri Waste Control Coalition		\$ 170.00
By check of One hundred seventy dollars and 00/100		
Citizens Bank & Trust 25th Nov 2007		

Deposit Dt 7/5, Amt \$457.30

GREEN HILLS REGIONAL PLANNING COMMISSION CLIFORDAL ACCOUNT FOR NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT 2104 MAIN ST. BOX 28 TRINIDAD, MO 64688		898
PAY TO Missouri Waste Control Coalition		\$ 170.00
By check of One hundred seventy dollars and 00/100		
Citizens Bank & Trust 25th Nov 2007		

Deposit Dt 7/18, Amt \$22.99

GREEN HILLS REGIONAL PLANNING COMMISSION CLIFORDAL ACCOUNT FOR NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT 2104 MAIN ST. BOX 28 TRINIDAD, MO 64688		898
PAY TO Missouri Waste Control Coalition		\$ 170.00
By check of One hundred seventy dollars and 00/100		
Citizens Bank & Trust 25th Nov 2007		

Chk# 898, Dt 7/17, Amt \$170.00

# Exhibit Five

## Transaction

5/25/2007 Through 7/24/2007

7/24/2007

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 5/24/2007</b>							<b>32,073.48</b>
5/25/2007	District Gra...	DEP	CMU	HHW fee for ev...	RECYLCING FEES	R	500.00
6/19/2007	District Gra...		Service Charge		SERVICE CHARGE	R	-1.44
6/19/2007	District Gra...		Interest Earned		Interest Paid	R	46.52
6/26/2007	District Gra...	1079	Norborne Democrat	NORBORNE TI...	B2006-05 Banned It...		-47.25
6/26/2007	District Gra...	1080	Carrollton Democrat	BOGARD TIRE ...	B2006-05 Banned It...		-127.58 ✓
6/26/2007	District Gra...	1081	People's Coop	TEXTILE TRAIL...	B2006-05 Banned It...		-158.19 ✓
6/26/2007	District Gra...	1082	S Mick Parkhurst	JAMESPORT-D...	--Split--		-1,392.85 ✓
6/26/2007	District Gra...	1083	ESI APPLIANCE DISP...	TRENTON	B2006-05 Banned It...		-432.00 ✓
6/26/2007	District Gra...	1084	Univar	CHILLICOTHE ...	B2006-05 Banned It...		-1,890.20 ✓
<b>TOTAL 5/25/2007 - 7/24/2007</b>							<b>-3,502.99</b>

**BALANCE 7/24/2007** **28,570.49**

**TOTAL INFLOWS** **546.52**

**TOTAL OUTFLOWS** **-4,049.51**

**NET TOTAL** **-3,502.99**

28,570.49  
 + 53.71  
 - 60.00  
 -----  
 28,564.20

28,564.20  
 - 45.01  
 -----  
 28,519.19

# Exhibit Five

## Reconciliation Report

Solid Waste General Fund  
7/30/2007

Page 1

### Reconciliation Summary

#### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			15,107.43
Checks and Payments	1	Item	-170.00
Deposits and Other Credits	2	Items	480.29
Service Charge	0	Items	0.00
Interest Earned	1	Item	3.14
Ending Balance of Bank Statement:			15,420.86

#### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			15,420.86
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 7/30/2007:			15,420.86
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			15,420.86

# Exhibit Five

## Bank Reconciliation

Check # 1079

DATE OF DEPOSIT

1079

11/25

28,642.85

- 47.35

28,595.50

*Balance*  
*11/25/04*

Bank of America, N.A.  
1000 Peachtree Street, N.E.  
Atlanta, Georgia 30309  
Tel: 404.521.5600  
www.bankofamerica.com

*[Faint, mostly illegible text from the bank statement and reconciliation details follows]*

ACCOUNT STATEMENT



Citizens Bank & Trust

Since 1889

www.ebankCBT.com
Member FDIC

Please Direct Inquiries To:
P.O. Box 60
Chillicothe, MO 64601
Phone (660) 646-0650
(800) 634-6203
Member F.D.I.C.

Page 1

STATEMENT DATE: 7/19/07
ACCOUNT NUMBER: [REDACTED]

NORTH MO SOLID WASTE MGMT DIST
GRANT ACCOUNT
1104 MAIN ST
TRENTON MO 64683-1848

RECEIVED

JUL 23 2007

GREEN HILLS REGIONAL
PLANNING COMMISSION

----- CHECKING ACCOUNT -----

Effective September 1, 2007 all checking account service charge fees will be based on the minimum account balance to avoid fees.

Table with 2 columns: Description and Amount. Includes rows for BUSINESS CHECKING W/INTEREST, Account Number, Previous Balance, Deposits/Credits, 5 Checks/Debits, Service Charge, Interest Paid, Current Balance, Number of Enclosures, Statement Dates, Days in the statement period, Average Ledger, Average Collected, Interest Earned, Annual Percentage Yield Earned, and 2007 Interest Paid.

DEPOSITS AND OTHER CREDITS

Table with 3 columns: Date, Description, Amount. Row: 7/19 INTEREST DEPOSIT 25.71

OTHER DEBITS

Table with 3 columns: Date, Description, Amount. Row: 7/19 SERVICE CHARGE .60-SC

\*\*\*\*\*SERVICE CHARGE BREAKDOWN\*\*\*\*\*

Table with 3 columns: DATE, DESCRIPTION, AMOUNT. Row: 7/19 DEBIT FEE IN SERVICE CHARGE .60

Handwritten note: Balanced ON 7-30-07

Exhibit Five



NORTH MO SOLID WASTE MGMT DIST  
GRANT ACCOUNT  
1104 MAIN ST  
TRENTON MO 64683-1848

STATEMENT DATE: 7/19/07  
ACCOUNT NUMBER: [REDACTED]

BUSINESS CHECKING W/INTEREST [REDACTED] (Continued)

--- CHECKS IN NUMBER ORDER ---

DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT
7/10	1080	127.58 ✓	7/17	1083	432.00 ✓
7/10	1081	158.19 ✓	7/09	1084	1,890.20 ✓
7/16	1082	1,392.85 ✓			

\* DENOTES MISSING CHECK NUMBERS

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
6/20	32,618.56	7/10	30,442.59	7/17	28,617.74
7/09	30,728.36	7/16	29,049.74	7/19	28,642.85

Account

\*101000066  
 07/10/07  
 0113123332

NORTH MO SOLID WASTE MGMT DIST. 08-05 1080  
 GRANT ACCOUNT  
 TRINTON, MO 64683 DATE 6-26-07

PAY TO Chasellon Derosier \$ 127.<sup>50</sup>  
 One hundred twenty seven dollars and 50/100

Citizens Bank & Trust  
 Since 1897  
 800 N. 5th St.

Chk# 1080, Dt 7/10, Amt \$127.58

\*101000066  
 07/10/07  
 0113123332

NORTH MO SOLID WASTE MGMT DIST. 08-05 1081  
 GRANT ACCOUNT  
 TRINTON, MO 64683 DATE 6-26-07

PAY TO Peoples Corp \$ 158.<sup>19</sup>  
 One hundred five hundred eight dollars and 19/100

Citizens Bank & Trust  
 Since 1897  
 800 N. 5th St.

Chk# 1081, Dt 7/10, Amt \$158.19

\*101000066  
 07/16/07  
 0113123332

NORTH MO SOLID WASTE MGMT DIST. 08-05 1082  
 GRANT ACCOUNT  
 TRINTON, MO 64683 DATE 6-26-07

PAY TO Utich Restaurant \$ 1,392.<sup>85</sup>  
 One thousand three hundred ninety two dollars and 85/100

Citizens Bank & Trust  
 Since 1897  
 800 N. 5th St.

Chk# 1082, Dt 7/16, Amt \$1,392.85

\*101000066  
 07/17/07  
 0113123332

NORTH MO SOLID WASTE MGMT DIST. 08-05 1083  
 GRANT ACCOUNT  
 TRINTON, MO 64683 DATE 6-26-07

PAY TO Environmental Services of Iowa \$ 432.<sup>00</sup>  
 Four hundred thirty two dollars and 00/100

Citizens Bank & Trust  
 Since 1897  
 800 N. 5th St.

Chk# 1083, Dt 7/17, Amt \$432.00

NORTH MO SOLID WASTE MGMT DIST. 08-05 1084  
 GRANT ACCOUNT  
 TRINTON, MO 64683 DATE 6-26-07

PAY TO Wanna \$ 1,890.<sup>20</sup>  
 One thousand eight hundred ninety dollars and 20/100

Citizens Bank & Trust  
 Since 1897  
 800 N. 5th St.

Chk# 1084, Dt 7/9, Amt \$1,890.20

# Exhibit Five

## Reconciliation Report

District Grant Account  
7/30/2007

Page 1

### Reconciliation Summary

#### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			32,618.56
Checks and Payments	5	Items	-4,000.82
Deposits and Other Credits	0	Items	0.00
Service Charge	1	Item	-0.60
Interest Earned	1	Item	25.71
Ending Balance of Bank Statement:			28,642.85

#### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			28,642.85
Checks and Payments	1	Item	-47.25
Deposits and Other Credits	0	Items	0.00
Register Balance as of 7/30/2007:			28,595.60
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			28,595.60

# Exhibit Five

9/18/03	Interest - Entered Twice - Delete Dividend One	-18.27	✗
11/10/03	Ch# 685 - TNT - Not Entered	-250.00	
11/19/03	Interest - Not Entered	+20.38	✓
11/26/03	Deposit - Not Entered	+4.00	✓
12/18/03	Interest - Not Entered	+18.60	✓
1/15/04	Deposit - AAA Environmental - Not Entered	+10.03	✓
1/20/04	Interest - Not Entered	+20.69	✓
		-194.57	
2/18/04	Interest - Not Entered	+17.55	✓
		-177.02	
2/18/04	Interest - Entered Incorrectly	-38.24	✓
2/27/04	Balance Adj - Incorrect	+215.26	✓
3/15/04	Deposit - AAA Environmental	+11.66	
3/18/04	Interest - Not Entered	+16.58	
		+28.24	
3/24/04	Hope Haven - Entered Incorrectly	+528.96	
3/24/04	Ch# 737 Hope Haven - Corrected Entry	-629.26	
3/30/04	Deposit - CBBA - CBRA - Forklift	+6000.00	
4/19/04	Interest - Not Entered	+18.61	
		+5946.55	
6/15/04	Deposit - AAA Environmental - Not Entered	+24.05	
6/18/04	Deposit - Auto Owners Insurance	+3057.01	
6/20/04	Interest - Not Entered	+19.14	
		9046.75	

# Exhibit Five

		+ 9046.75
7/26/04	Balance Adj - Incorrect	- 6524.52
7/26/04	Balance Adj - Incorrect	- 2461.32
7/26/04	Balance Adj - Incorrect	- 2461.32
7/26/04	Balance Adj - Incorrect	- 500.00
7/26/04	Balance Adj - Incorrect	+ 2961.32
8/18/04	Interest - Wrong Account / Dividend to Interest	+ 60.90
8/23/04	Deposit - Incorrect Entry	- 3904.00
* 8/23/04	Dues - Sheet	+ 1952.00
8/31/04	Deposit - Incorrect Entry	- 572.60
8/31/04	Dues	+ 572.20
8/31/04	Ordered Checks - Not Entered	- 23.25
9/21/04	Interest - Wrong Account / Dividend to Int.	
10/28/04	Interest Wrong Acct + Date 10/8 / Dividend to Int	- 1914.74
11/9/04	Balance Adj - Incorrect	+ 2553.62
3/9/05	Change Date from 3/10 to 3/9 Ck# 767	+ 638.88
5/18/05	Dividends - Reverse	- 16.10
5/18/05	Interest	16.10
5/20/05	HyWec - Entered incorrectly	+ 638.88
	Ck# 776	+ 51.14
5/20/05	HyWec Ck# 776	- 51.44
6/19/05	Balance Adjustment	- 624.88
6/20/05	Dividend Income	- 15.89
6/20/05	Interest Income	+ 15.89
6/30/05	TNT Enterprises - Ck# 785 July Aug	+ 13.70
		- 500.00
7/7/05	Balance Adjustment	+ 484.30
		- 2.00

# Exhibit Five

	Ck# 788 Date Change 6/30 to 7/7	< 2.00 >
7-25-05	Balance Adjustment	+ 2.00
		∅
9/6/05	Deposit - Auto Insurance Refund - Unconnected	- 215.68
9/6/05	Deposit ' ''	+ 216.58
9/20/05	Deposit - Jeffers - Tire Coll	+ 80.00
Ck# 805	Change Date 9/30/05 to 9/13/05	+ 80.90
Ck# 808	" 10/13/05 to 10/8/05	
Ck# 809	" 10/13/05 to 10/8/05	
9/29/05	Balance Adjustment	- 80.10
Ck# 811	Change Date 10/13/05 to 9/30/05	+ .80
Dep	" 9/23/05 to 9/22/05	
Dep	" 9/23/05 to 9/22/05	
Dep	" 11/10/05 to 11/14/05	
Dep	2-13-06 to 2-20-06	
3/23/06	Balance Adjustment Unconnected / Opening Bal Adj	- .80
4/14/06	Deposit - Entered Twice	∅
		↳ - 125.00
6/20/06	Bal Adj	+ 125.00
		∅

# Exhibit Five

## CORRECTING ENTRIES

Solid Waste General Fund  
12/8/2006

Page 1

### Reconciliation Summary

#### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			57,708.58
Checks and Payments	23	Items	-19,065.45
Deposits and Other Credits	30	Items	19,065.45
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			57,708.58

#### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			57,708.58
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 12/8/2006:			57,708.58
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			57,708.58

# Exhibit Five

## CORRECTING ENTRIES

Solid Waste General Fund  
12/8/2006

Page 2

### Cleared Transaction Detail

Date	Num	Payee	Memo	Category	Clr	Amount
<b>Cleared Checks and Payments</b>						
9/18/2003	Intpay	Interestpayment	ENTERED TWICE	Div Income	R	-18.27
11/10/2003	685	TNT Enterprises	RENT - NOT ENTERED	Rent	R	-250.00
2/18/2004	Intpay	Interestpayment	ENTERED INCORRECT...	Interest Paid	R	-38.24
3/24/2004	737B	Hope Haven Ind.	ENTERED INCORRECT...	Misc	R	-629.26
7/26/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-6,524.52
7/26/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-2,461.32
7/26/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-2,461.32
7/26/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-500.00
8/18/2004	Intpay	Interestpayment	INCORRECT ENTRY	Div Income	R	-16.56
8/23/2004	DEP	SW Dues	INCORRECT ENTRY R...	SW Due	R	-3,904.00
8/31/2004	DEP	Dues 2004-05	DAVISS CO INCORREC...	SW Due	R	-572.60
8/31/2004	Print	CITIZENS BANK	NOT ENTERED ORDER...	Misc	R	-23.25
9/21/2004	Intpay	Interestpayment	INCORRECT ENTRY	Div Income	R	-20.28
10/28/2004	Intpay	Interestpayment	INCORRECT ENTRY	Div Income	R	-15.94
5/18/2005	Intpay	Interestpayment	INCORRECT ENTRY	Div Income	R	-16.10
5/20/2005	776A	HyVee	CORRECTED ENTRY L...	Dining	R	-51.44
6/19/2005		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-624.88
6/20/2005	Intpay	Interestpayment	INCORRECT ENTRY	Div Income	R	-15.89
6/30/2005	785	TNT Enterprises	NOT ENTERED JULY A...	Rent	R	-500.00
9/6/2005	DEP	Auto Owners Ins.	ENTERED INCORRECT...	Auto:Insurance	R	-215.68
9/29/2005		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-80.10
3/23/2006		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	-0.80
4/14/2006	DEP	City Of Marceline	INCORRECT ENTRY - E...	Textile Trailer Fee	R	-125.00
<b>Total Cleared Checks and Payments</b>				<b>23 Items</b>		<b>-19,065.45</b>
<b>Cleared Deposits and Other Credits</b>						
11/19/2003	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	20.38
11/26/2003	DEP	DEPOSIT	NOT ENTERED	Misc	R	4.00
12/18/2003	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	18.60
1/15/2004	DEP	AAA Environmental	INK RECYCLING - NOT ...	Other Inc, Bus	R	10.03
1/20/2004	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	20.69
2/18/2004	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	17.55
2/27/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	215.26
3/15/2004	DEP	AAA Environmental	INK RECYCLING - NOT ...	Other Inc, Bus	R	11.66
3/18/2004	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	16.58
3/24/2004	737A	Hope Haven Ind.	ENTERED INCORRECT...	Misc	R	528.96
3/30/2004	DEP	DEPOSIT	NOT ENTERED FORKLI...	Misc	R	6,000.00
4/19/2004	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	18.61
6/15/2004	DEP	AAA Environmental	INK RECYCLING - NOT ...	Other Inc, Bus	R	24.05
6/18/2004	DEP	Auto Owners Ins.	NOT ENTERED	Auto:Insurance	R	3,057.01
6/20/2004	Intpay	Interestpayment	NOT ENTERED	Interest Paid	R	19.14
7/26/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	2,961.32
8/18/2004	Intpay	Interestpayment	INCORRECT ENTRY	Interest Paid	R	16.56
8/23/2004	DEP	SW Dues	CORRECTED ENTRY	SW Due	R	1,952.00
8/31/2004	DEP	Dues 2004-05	DAVISS CO CORRECT...	SW Due	R	572.20
9/21/2004	Intpay	Interestpayment	INCORRECT ENTRY	Interest Paid	R	20.28
10/18/2004	Intpay	Interestpayment	INCORRECT ENTRY	Interest Paid	R	15.94
11/19/2004		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	2,553.62
5/18/2005	Intpay	Interestpayment	INCORRECT ENTRY	Interest Paid	R	16.10
5/20/2005	776B	HyVee	INCORRECT ENTRY R...	Dining	R	51.14
6/20/2005	Intpay	Interestpayment	INCORRECT ENTRY	Interest Paid	R	15.89
7/7/2005		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	484.30
7/25/2005		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	2.00
9/6/2005	DEP	Auto Owners Ins.	CORRECTED ENTRY	Auto:Insurance	R	216.58
9/20/2005	DEP	Jeffers	NOT ENTERED - TIRE ...	2005 Grant Funds	R	80.00
6/20/2006		BALANCE ADJUSTMENT	INCORRECT ENTRY R...	Misc	R	125.00

# Exhibit Five

## CORRECTING ENTRIES

Solid Waste General Fund  
12/8/2006

Page 3

### Cleared Transaction Detail

Date	Num	Payee	Memo	Category	Clr	Amount
Total Cleared Deposits and Other Credits				30 Items		19,065.45
Total Cleared Transactions				53 Items		0.00

# Exhibit Five

## CORRECTING ENTRIES

Solid Waste General Fund  
12/8/2006

Page 4

### Uncleared Transaction Detail up to 12/8/2006

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
Total Uncleared Checks and Payments				0 Items		0.00
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits				0 Items		0.00
Total Uncleared Transactions				0 Items		0.00

# Exhibit Five

## CORRECTING ENTRIES

Solid Waste General Fund  
12/8/2006

Page 5

### Uncleared Transaction Detail after 12/8/2006

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
Total Uncleared Checks and Payments				0	Items	0.00
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits				0	Items	0.00
Total Uncleared Transactions				0	Items	0.00

# Exhibit Five

## MEMORANDUM OF AGREEMENT

This Memorandum of Agreement, made and entered into this 23<sup>rd</sup> day of August, 2007, by and between the North Missouri Solid Waste Management District (a solid waste district created pursuant to RSMo. Chapter 260 and RSMo. Chapter 170) and the Green Hills Regional Planning Commission (a council of local governments created pursuant to RSMo. Chapter 251) is set forth by the respective parties hereto in response to the following situation:

1. The Missouri General Assembly and the Governor of Missouri have passed Senate Bill 530 (1990 Session, codified into RSMo. Chapter 260 - 1990 Annotation) which mandates a regional approach to planning for solid waste management, along with goals for waste reduction, public education, recycling, and resource recovery.
2. The eleven (11) counties of North Missouri Region "B", as designated by the Missouri Department of Natural Resources (MoDNR), have joined together to form an intergovernmental compact under RSMo. Chapter 70, to serve and function as a "solid waste district" within the meaning of RSMo. Chapter 260 - 1990 Annotation, known as the "North Missouri Solid Waste Management District", hereafter referred to as the "District".
3. The District desires to contract with the Green Hills Regional Planning Commission for office space, staff support, telecommunications and office equipment, and for technical/professional services in the implementation of a plan and for staffing of District meetings.
4. The Green Hills Regional Planning Commission represents to the District that it has the facilities, staff, and support capabilities to continue to supply the District with the services it needs.

In recognition of the mutual desires, capabilities, and covenants expressed herein, the District and the Green Hills Regional Planning Commission hereby agree as follows:

- a. The District agrees to retain the services of the Green Hills Regional Planning Commission to provide staff support to the District for its meetings, organizational and other reasonable requirements as outlined in "Attachment A" which is attached hereto and incorporated herein as if fully re-written.
- b. The District hereby agrees to retain the Green Hills Regional Planning Commission to assist in the implementation of the plan which has been created for District compliance with RSMo. Chapter 260, together with all reasonable requirements of the Missouri Department of Natural Resources, with respect to implementing said plan. Said plan is attached hereto as "Attachment B", and is incorporated herein as if adopted by the District, but may be amended from time to time.
- c. The consideration of this agreement shall be a payment by the District to the Green Hills Regional Planning Commission of \$47,500.00 per annum, subject to annual review and renewal. For its part, the Green Hills Regional Planning Commission agrees to use its best efforts to obtain a district administration grant from the Missouri DNR pursuant to RSMo. Chapter 260.

# Exhibit Five

This Agreement and its Attachment constitute a valid and legal binding agreement by and between two political subdivisions, and may be amended or expanded from time to time.

Entered into by the respective parties on the date above stated.

North Missouri Solid Waste Management  
District – Region B

\_\_\_\_\_  
Nelson Heil, President

ATTEST: (SEAL)

\_\_\_\_\_  
Kerry Sampson, Secretary

Date: \_\_\_\_\_

Green Hills Regional Planning Commission

\_\_\_\_\_  
Chris May, Chairman

ATTEST: (SEAL)

\_\_\_\_\_  
Charlie Fowler, Secretary

Date: \_\_\_\_\_

# Exhibit Five

## Attachment A

### SCOPE OF SERVICES

Contract Between  
North Missouri Solid Waste Management District  
and  
Green Hills Regional Planning Commission

Services to be performed by the Green Hills Regional Planning Commission:

- a. Provide staff assistance to the District Board for its regularly scheduled meetings, special meetings, and public hearings held throughout the term of this agreement.
- b. Provide staff support and professional staff services in the updating and implementation of the North Missouri Solid Waste Management Plan.
- c. Work with local governments on securing the necessary programs and projects for compliance with Senate Bill 530 (Missouri Waste Minimization Law, RSMo. Chapter 260), the North Missouri Solid Waste Management Plan, and Subtitle D of the Resource Conservation and Recovery Act.
- d. Work with the District in issuing press releases on the work of the District and in coordinating educational programs and projects with other parties involved in solid waste management.
- e. Coordinate the 2007-08 regional waste tire recycling program, as determined by the Board.
- f. Coordinate a household hazardous waste recycling project during 2007-08 at various locations as determined by the Board.
- g. To perform other tasks as may be mutually agreed to by the parties hereto.

# Exhibit Five

## FY 2008 ADMINISTRATION BUDGET NWSWMD REGION B

Personnel:	Hours	Rate of Pay	Budget	% of Salary
Randy Railsback, Executive Director	156	\$33.65	\$5,249.40	0.07
Ann Hamilton, Project Manager	1248	\$12.02	\$15,000.96	0.60
Matthew Walker, SW Assistant	416	\$11.03	\$4,588.48	0.20
Elaine Loghry, SW Assistant	24	\$11.91	\$285.84	0.01
Debbie Pergrande, Fiscal Officer	84	\$12.02	\$1,009.68	0.04
Lance Rains	12	\$15.80	\$189.60	0.01
Rhonda Pratt	48	\$8.50	\$408.00	
Deborah Turiello	24	\$6.50	\$156.00	
			\$0.00	
<b>Total Personnel</b>			<b>\$26,887.96</b>	

	Grant Funds	District Match	Total
Personnel	\$26,887.96		\$26,887.96
Fringe (28%)	\$7,528.63		\$7,528.63
Indirect (11% of salary & fringe)	\$3,785.82		\$3,785.82
Website		\$1,200.00	\$1,200.00
Storage/Rent	\$2,800.00	\$800.00	\$3,600.00
Office Supplies	\$2,122.59		\$2,122.59
Postage	\$300.00		\$300.00
Telephone	\$300.00		\$300.00
Copying	\$1,000.00		\$1,000.00
Mileage (5000 MILES @ \$.455)	\$2,275.00		\$2,275.00
Lodging	\$500.00		\$500.00
Conferences		\$500.00	\$500.00
Insurance		\$1,000.00	\$1,000.00
Advertising		\$500.00	\$500.00
			\$0.00
	<b>\$47,500.00</b>	<b>\$4,000.00</b>	<b>\$51,500.00</b>

# Exhibit Five

STATE OF MISSOURI  
DEPARTMENT OF NATURAL RESOURCES

Matt Blunt, Governor • Doyle Childers, Director

www.dnr.mo.gov

**AUG 21 2007**

Ms. Ann Hamilton  
Region B-North Missouri Solid Waste Management District  
1104 Main Street, P.O. Box 28  
Trenton, MO 64683

Dear Ms. Hamilton:

Thank you for your e-mail of August 3, 2007. We anticipate the following information will allow Region B-North Missouri Solid Waste Management District to resolve the issues referenced in this e-mail and come into compliance with applicable state regulations. Specifically, you had concerns about the timing of district operations application approval, subsequent grant expenditures, and reconciliation of district grant funds between the SWMP's and district's records.

As background information, on June 4, 2007, the Solid Waste Management Program (SWMP) received an application from Region B-North Missouri Solid Waste Management District for district operations in the amount of \$41,810.21. In a July 17, 2007, email to the district SWMP indicated the project had been reviewed, approved, and that the district could begin to incur expenses associated with the implementation of the project.

After receiving the June 4, 2007, e-mail from the SWMP, you became concerned as you are new to the planner position and were unaware of the district's grant applications including district operations needing to be approved by the SWMP prior to any expenditures occurring. You further indicated Region B's district operations application received on June 4 included costs incurred during the first, second, and third quarters of 2007, which occurred prior to the district submitting the application to SWMP for approval. Please consider this correspondence as the SWMP's acknowledgement of the district's failure to comply with the application approval requirement. Given the district's explanation, the SWMP will allow the district operation expenditures from the first, second, and third quarters of 2007 to qualify for reimbursement from Region B's district grant funds for that period, as long as such expenditures are eligible and allowable pursuant to 10 CSR 80-9.050.

The district should take immediate action to correct the procedures to ensure the district's grant applications are submitted and approved by the SWMP prior to any expenditures occurring. We recommend this departure be documented in the district's board meeting minutes along with the board's review and approval of the modified procedures to ensure future compliance. During your next

# Exhibit Five

Ms. Ann Hamilton

Page Two

audit, this departure from the requirements contained in 10 CSR 80-9.050 may be noted and the date of your corrective action can be documented through the procedural change and board meeting minutes. Please provide a copy of the meeting minutes and modified procedure to the SWMP for inclusion in our permanent district files.

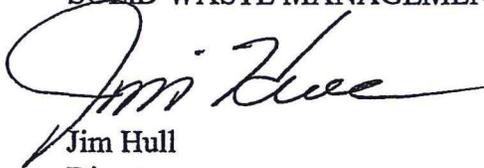
We understand you have also been working to reconcile grant project disbursements by the district. In this same August 3, 2007, email you indicated the district's records show a different carryover amount assigned to project 2003146. A SWMP file review was conducted and it was discovered that SWMP entered an incorrect carryover amount into the project database. The SWMP agrees with your assertion that \$22,132.95 is the correct amount for carryover for project 2003024. This has been corrected in the program's database and a new Attachment 1 (enclosed) is provided for your district file.

Additionally, the district's records indicated that two projects either had not been invoiced for the full award amount or had not received their full award from the SWMP. According to the district's submitted invoices (copies enclosed), the SWMP did release the full award amount to the district for project 2005024, award amount \$30,000 released to the district on March 31, 2005, and project B2006-01, award amount \$23,750 released to the district on April 26, 2006.

Please feel free to contact Ms. Brenda Ardrey or Ms. Kim Tschirgi of the department's SWMP at (573) 526-3921 or at P.O. Box 176, Jefferson City, Missouri 65102 if you have any questions.

Sincerely,

SOLID WASTE MANAGEMENT PROGRAM



Jim Hull  
Director

JH:ktk

Enclosures

c: Ms. Leanne Tippet Mosby, Deputy Director, Division of Environmental Quality  
Ms. Linda Jaegers, Assistant to the Division Director, Division of Environmental Quality  
Mr. Ed Schneider, Director, Internal Audit  
Mr. Nelson Heil, Executive Board Chair, North Missouri SWMD  
Mr. Randy Railsback, Planner, North Missouri SWMD

# Exhibit Five

## **NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION B**

### **POLICIES AND PROCEDURES MANUAL**

**Adopted  
August 23, 2007**



# Exhibit Five

Policy Number 2007-1

## NMSWMD OPEN MEETING POLICY

The North Missouri Solid Waste Management District will conduct the meetings of the NMSWMD pursuant to RSMO Section 610, *State of Missouri's Sunshine Law* and the Joint Powers Agreement.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



# Exhibit Five

Policy Number 2007-2

Page 1

## NMSWMD ACCOUNTING PRINCIPLES & INTERNAL CONTROLS

The Financial Management System of the NMSWMD will meet the following standards:

1. **Financial Reporting:** Accurate, current, and complete disclosure of financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the agreement between MoDNR and the NMSWMD;
2. **Accounting Records:** Financial records must be adequately maintained to identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to agreement awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income;
3. **Internal Controls:** Effective control and accountability must be maintained for all recipient cash, real and personal property, and other assets. Recipients must adequately safeguard all such property and must assure that it is used solely for authorized purposes;
4. **Budget Control:** Actual expenditures or outlays must be compared with budgeted amounts for each agreement;
5. **Allowable Costs:** Applicable OMB cost principles, federal agency program regulations, and the agreement scope of work will be followed in determining the reasonableness, allowability, and allocability of costs;
6. **Source Documentation:** Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract, and agreement award documents;

**Procedures for Deposits:** Receipts arriving by mail are recorded on a cash receipts ledger by the Receptionist. Each check is identified as to the payer, date, amount, and check number. Checks are then given to the Fiscal Assistant who makes copies of each check, prepares the bank deposit, and takes or mails the deposit to the bank. A voucher, copy of the check, and deposit slip are given to the NMSWMD Planner who will then record the transaction in the NMSWMD accounting system.

**Bank Reconciliation:** Within five working days of the receipt of bank statements the Administrative Assistant to the NMSWMD will reconcile the bank account to the bank statement. Accounts are promptly reconciled and will involve the following:

1. An examination of paid checks for date, name, cancellation, and endorsements
2. Arranging of canceled checks in numerical order, accounting for all voided checks.

# Exhibit Five

Policy 2007-2  
Page 2

3. Preparing a list of outstanding checks, including those from prior months.
4. Preparing a list of deposits in transit.
5. Accounting for bank charges or interest earned per bank statement.
6. Preparing a reconciliation of the balance per check book with the balance per bank.
7. Adjusting and correcting entries are prepared for entry to the accounting system.
8. Canceled checks, if received, will be filed in numerical sequence and bank statements are filed chronologically by bank account.
9. Reconciliations will be reviewed and initialed by the Executive Director and District Planner.

At the end of each month, the NMSWMD General Ledger Cash Accounts are reconciled to the balances shown by the Bank Reconciliation procedure.

**Disbursements:** All disbursements will be made by check and will only be made on the basis of a certified voucher or check request. Invoices will be presented to the NMSWMD Planner who will prepare a check for payment. The check will be attached to the invoice and submitted to two authorized signatories of the District who shall signify their approval for payment by initialing the invoice and signing the attached check. The Planner will then make copies of the check and invoice and present the original check and invoice to the receptionist for mailing.

District bank signature cards at the NMSWMD depository bank will be updated when a change occurs concerning the Districts authorized signatories within 5 business days of the occurrence.

**Financial Reporting:** A check register reflecting all expenses and income of the NMSWMD will be provided to each member of the NMSWMD upon request, and at all meetings of the Board. In addition, the Board will be provided a financial status report upon request, and at meetings of the NMSWMD.

**Retention and Custodial Requirements for Records:** Financial records, supporting documents, and other pertinent agreement records shall be retained for a period of three years starting from the date of submission of the final financial status report. Authorized representatives of Federal Awarding Agencies, the Comptroller General of the United States, and the MoDNR shall have access to any pertinent books, documents, and records of recipients to make audits or examinations. The recipient will further agree to permit monitoring by the MoDNR and/or authorized representative.

# Exhibit Five

Policy 2007-2  
Page 3

If any litigation claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

**Conflict of Interest:** No party to this policy manual and no District officer, agent, or employee of Green Hills Regional Planning and/or the North Missouri Solid Waste Management District who exercises any functions or responsibilities in the review or approval of the performance of this agreement shall participate in any decision relating to this agreement which would affect their personal or pecuniary interest, directly or indirectly.

No state employee shall perform any service for consideration paid by the recipient during one year after termination of the employee's state employment in which the former state employee attempts to influence a decision of the MDNR or in the relation to any case, decision, proceeding or application with respect to which the former employee personally participated during the period of state employment.

**Recycled Paper:** The North Missouri Solid Waste Management District will use recycled paper consisting of at least 30% post consumer waste for all reports and materials which are prepared as part of this grant award and delivered to the MoDNR or otherwise distributed as part of this grant. If paper containing 30% post consumer material is not reasonably available, does not meet reasonable performance requirements, or is only available at an unreasonable price, then the District shall use paper containing no less than 20% post consumer material. The chasing arrows symbol representing the content of the paper will be clearly displayed on at least one page of any materials provided to any and all parties other than MoDNR. This requirement applies even if the cost of recycled paper is higher than that of virgin paper.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



# Exhibit Five

Policy Number 2007-3

Page 1

## NMSWMD PURCHASING AND INVENTORY CONTROL

The District will conduct proper procurement/bidding procedures as set forth in the “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments” when purchasing goods/equipment that will total over \$500.00 per purchase. The Board of Directors of the NMSWMD will review bids received and will award the bid based on quality, past performance, reference checks, and other criteria set by the Board. Additional standards will include:

- No work or services, paid for wholly or in part with state or federal funds, will be contracted without the written consent of the MoDNR
- Recipient agrees that any contract, interagency agreement, sub agreement, and/or equipment to be procured under this award which was not included in the approval work plan must receive formal MoDNR project officer approval prior to expenditure of funds associated with the contract, agreement, sub agreement, or equipment purchase.

All equipment purchased by the District at a cost of \$5000.00 or greater will have a UCC filed with the State of Missouri’s Secretary of State’s Office vesting the equipment to MoDNR.

Procedures for managing equipment whether acquired in whole or in part with MoDNR SWD funds will, at a minimum, meet the following requirements until disposition takes place:

1. Property records must be maintained that include a description of the equipment, a serial number or other identification number, the source of property, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property.
2. A physical inventory of the property must be taken and the results are to be reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

All equipment of the NMSWMD, including office equipment, will be labeled designating the item as property of the North Missouri Solid Waste Management District. The District’s inventory will be managed per the District’s Inventory Control procedures (see attached).

# Exhibit Five

Policy 2007-3  
Page 2

## **SUB GRANTEE PROCUREMENT**

All sub grantees will be required to submit their procurement policy to the District and the District will ensure that the grantee adheres to the procurement policies, provided it conforms to the state procurement standards when purchasing goods/equipment with District grant funds.

Should the sub grantee not have a procurement policy in place then they must follow the State of Missouri's procurement standards, which will be provided to the District as the standard followed for procurement.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



# Exhibit Five

Policy 2007-4

Page 1

## EQUIPMENT AND INVENTORY CONTROL POLICY AND PROCEDURE

**PURPOSE:** *To establish a policy and procedure for the recording, identification, and accountability of all equipment items having a minimum cost of \$500 and a life expectancy of over one year.*

**POLICY:** It is the responsibility of the NMSWMD Planner, to maintain proper equipment records and to ensure that all items of equipment meeting the minimum cost and one-year criteria are identified by means of a District label. The responsibility for equipment accountability is assigned to the NMSWMD Board of Directors, Executive Director, and District Planner.

### **PROCEDURES:**

1. When received directly by the District, the District Planner will receive and tag the equipment.
2. When equipment is ordered on a purchase order or credit card, the transaction receipt must be retained by the District Planner. Within 5 business days of receiving the item, with the transaction number noted on the receipt, the following information must be recorded into the Inventory/Equipment manifest records:
  - Manufacturer's name
  - Serial number
  - Model number
  - Date received
  - Location where equipment will be kept
  - Unit acquisition cost
  - Name of department and/or community taking ownership of equipment
  - Name of person to whom the equipment has been assigned
  - Proof of insurance policy

Equipment received as donations are to be inventoried in the same manner.

### **II. Equipment Records Maintenance Procedure**

1. The tag number assigned to a piece of equipment serves as the central mechanism for establishing a unit record in the inventory control system.
2. Each record will contain information on the item including:
  - Description
  - Serial or manufacturer identification number

# Exhibit Five

Policy 2007-4  
Page 2

- Original Cost
- Purchase Order Number (if applicable)
- Acquisition date
- Disposition date
- Category
- Department, community, or organization to which equipment is assigned
- Person to whom the equipment is assigned
- Location: City, County, Organization, Building, room etc.

3. Annually, complete equipment inventory reports will be provided to the Board of Directors and the State. These reports will be in tag number sequence.

### **III. Departments Reporting Changes in Status of Equipment**

1. All equipment that is transferred, stolen, scrapped, traded in, etc. must be reported. Status changes are to be reported as they occur.
2. All equipment that is disposed of is to be stored in the Moving and Surplus Department storage area unless it is scrapped and it is to go to the Recycling and Refuse area. A form reporting the disposal of the item is to be completed by the District Planner and the item removed from the Inventory Control manifest.
3. Equipment owned by NMSWMD may be removed from its location only with the permission of the Executive Director or District Planner.

### **IV. Annual Inventory**

Each year, the District Planner will conduct an inventory of the District's equipment and verify the inventory manifests accuracy.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting







# Exhibit Five

Policy Number 2007-5

## NMSWMD GRANT EVALUATION PROCEDURES

The North Missouri Solid Waste Management District will evaluate District Grant proposals according to 10 CSR 80-9.050(2) (c) (3). The Executive Board will review, rank and approve proposals verifying the eligibility and completeness of the proposals received by the deadline set by the Executive Board.

During proposal review the Executive Board shall determine the eligibility of the proposed project, costs, and the completeness of the proposal. Should the Executive Board determine that the applicant or project is ineligible or incomplete; the Board may choose to reject the proposal and notify the applicant. A project may be resubmitted up to the application deadline.

The Executive Board shall evaluate each proposal that is determined eligible and complete. The evaluation criteria will include the 19 items which are listed in 10 CSR 80.9.050(2) (c) (3) and listed on the proposal evaluation score sheet attached to this policy.

The Executive Board will also verify that all required proposal documentation has been submitted to the NMSWMD prior to the established submission deadline. Required proposal documentation shall include:

1. An executive summary
2. Aggregate Executive Board rankings
3. Copies of all approved project proposals and supporting documents
4. A copy of the notices given to the governing bodies and published in newspapers

A copy of the evaluation form is attached to this policy.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting





# Exhibit Five

Policy Number 2007-6

## NMSWMD REPORTING POLICY

The North Missouri Solid Waste Management District will complete and submit required reports (per 10 CSR 80-9.050 (C) (3) (B)). The District shall submit to the department a **quarterly report** which contains the following information for each project in progress:

1. Details of progress, including the volume of weight in tons of waste diverted for each type of recovered material utilized in the project
2. Problems encountered in the project's implementation
3. Budget adjustments made within budget categories, including explanation of adjustments

The report is to be submitted on a quarterly basis according to the State of Missouri's fiscal year.

The District shall submit to the department a **final report** for each project within thirty (30) days of the project completion date as stated in the financial assistance agreement that shall contain the same information as described in quarterly reports. The final report will include a comparison of actual accomplishments to the goals established and a description as to how goals were met, not met, or exceeded.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



## **NMSWMD ACCOUNTING And GRANT MANAGEMENT PROCEDURES**

The Executive Board will be responsible for the District grants and will ensure that the District and District grant recipients maintain an accounting system that accurately reflects all fiscal transactions and that appropriately controls and safeguards from fund mishandling per the Financial Assistance Agreement. Accounting records will be supported by source documentation including cancelled checks, paid bills, payrolls, time and attendance records, contracts, and grant award documentation.

The Executive Board shall retain fifteen percent (15%) of the funds from grant recipients until the Board gives approval to the recipient's final report and the final accounting of the project's expenditures is completed.

The Executive Board shall retain all records and supporting documentation directly related to the funds and projects for a period of three (3) years from the date of submission of the final status report and will make the records available to the department for audit or examination.

Should any litigation, claim, negotiation, audit or other action involving the records be started before the expiration of the three (3) year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

All general and special terms and conditions of the department applicable to the project will be applicable to recipients of awards made available by this chapter.

The Executive Board shall address all deficiencies identified in the District's audit to the satisfaction of the department.

### **PROJECT AWARD FINANCIAL MANAGEMENT**

Prior to awarding funds to a sub grantee, the sub grantee shall do the following:

1. Provide all applicable federal, state and local permits, approvals, licenses or waivers required by law and necessary to implement the project.
2. Enter into a financial assistance agreement issued by the District which is consistent with the Solid Waste Management law and department rules and all terms and conditions of the District's Grant Agreement
3. Submit all required quarterly reports

# Exhibit Five

Policy Number 2007-7

Page 2

## **SUB GRANTEE REIMBURSEMENT**

The Executive Board will comply with 10 CSR 80-9.050 (4) (c) and will incorporate the following procedures prior to any reimbursement being made to a sub grantee;

1. The grantee will be reimbursed on cost reimbursement basis only, no advances of grant funds will be allowed.
2. In order for funds to be disbursed the grantee must provide the District with copies of cancelled checks and paid invoices to support sub grantees expenditures.
3. Signed Certificate of Correctness (Attached to this policy)

## **ALLOCATION METHODOLOGY**

The District will comply with 10 CSR 80-9.050(4)(B) when allocating shared costs between the Green Hills Regional Planning Commission and the North Missouri Solid Waste Management District. The process that will be utilized to disperse shared costs will be as follows:

1. The District receives an invoice from Green Hills Regional Planning Commission for administrative work, expenses, and indirect charges performed/incurred by the GHRPC agency and staff.
2. District planner verifies all invoiced items are allowable charges to the District and verifies that required source documents, including timesheets and payroll documentation, are included with the invoice.
3. Disbursement will then be made according to the Disbursement procedures outlined in the preceding Internal Controls section; Policy Number 2007-2 of NMSWMD Policy Manual.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



# Exhibit Five

## NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION B

### Reimbursement Certification Request Form

*I, \_\_\_\_\_, hereby certify by my signature below that to the best of my knowledge and belief, the data attached for reimbursement by the North Missouri Solid Waste Management District, is correct and that all outlays were made in accordance with the Districts sub grantee agreement and that payment is due and has not been previously requested.*

\_\_\_\_\_  
**Authorized Signature/Date**

\_\_\_\_\_  
**Grantee**

\_\_\_\_\_  
**Project Number**

# Exhibit Five



North Missouri Solid Waste  
Management District Region B

## SOLID WASTE MANAGEMENT DISTRICT MEETING AGENDA MEETING OF THE BOARD OF DIRECTORS

Thursday, August 23, 2007

1104 Main

Trenton, MO 64683

7:00 P.M.

1. Call to Order – President Nelson Heil
2. Roll Call
3. Approval of Agenda
4. Minutes of June 28, 2007, Board of Directors Meeting
5. Financial Statement
  - a. Solid Waste Account
  - b. District Grant Account
6. Old Business
  - a. Review of Completed Compliance Audit
  - b. Approval of Correcting Entries
7. New Business
  - a. Policy Handbook  
Policy 2007-1 – Open meetings policy, Policy 2007-2 – Accounting Principles and Internal Control, Policy 2007-3 – Purchasing and Inventory Control, Policy 2007-4 – Equipment & Inventory Control Policy & Procedure, Policy 2007-5 – Grant Evaluation Procedures, Policy 2007-6 – Reporting Policy, Policy 2007-7 – Accounting and Grant Management Procedures
  - b. Administrative Contract with GHRPC
  - c. FY08 Administrative Budget
  - d. Planners Report
  - e. Executive Director Report
8. Other Business – if any
9. Adjournment

Dated this 8<sup>th</sup> day of August, 2007, at 5:00 p.m. by Ann Hamilton

Dinner will be served at 6:30 p.m. Please make every effort to attend.

1104 Main

Trenton, MO 64683

[www.nmswd.org](http://www.nmswd.org)

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