



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

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November 14, 2012

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District – Region H (the "District"), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Mid-Missouri Solid Waste Management District – Region H as of June 30, 2012, 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, 2012 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 agreement and other matters.

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

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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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Casey-Beard-Boehmer PC  
Certified Public Accountants

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2012**

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Our discussion and analysis of the Mid-Missouri Solid Waste Management District’s (the “District” or “MMSWMD”) financial performance provides an overview of the District’s financial activities for the year ended June 30, 2012. Please read in conjunction with the District’s financial statements which begin on page 9.

**FINANCIAL HIGHLIGHTS**

- The District’s net assets totaled \$83,438 on June 30, 2012.
- The District’s funding comes from the Solid Waste Management Fund (the Fund) through the Missouri Department of Natural Resources. Tonnage fees from landfills in the state are deposited into this fund. The current tip fee is \$2.11/ton. A formula for annually dividing the Fund between the 20 districts of the state and Department of Natural Resources is set through legislation. A district’s allotment is dependent on the location of a landfill(s) within the district, the activity of the landfill(s) within the district and the population of the district. The District’s allotment for the four quarters of FY2012 totaled \$365,761, a 1% increase from FY2011 total allotment of \$360,283.
- The District used 49.6% of the funds for administration of the District and to provide technical assistance to the cities and counties of the District.
- The remaining 50.4% of the grant funds were used for projects of the cities and counties of the District.
- District expenditures totaled \$456,985 during the fiscal year.

**USING THIS ANNUAL REPORT**

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

**Report Components**

This annual report consists of four parts as follows:

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

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

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

Notes to the Basic Financial Statements: The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements. The notes to the basic financial statements are on pages 13-20 of this report.

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

**Basis of Accounting**

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

**Statement of Net Assets**

The net assets of MMSWMD are summarized as follows:

	June 30, 2012	June 30, 2011	June 30, 2010
<b>ASSETS:</b>			
Cash	\$ 677,024	\$ 580,448	\$ 643,678
Grants receivable	-	40,000	-
Equipment, fixtures, furnishings	22,904	22,904	22,904
Less: Accumulated depreciation	(14,238)	(11,948)	(9,658)
Total Assets	<u>\$ 685,690</u>	<u>\$ 631,404</u>	<u>\$ 656,924</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 72,565	\$ 14,036	\$ 57,657
Retainage payable	21,148	15,076	30,233
Deferred revenue (Unearned grant revenue)	508,539	533,282	489,075
Total Liabilities	<u>\$ 602,252</u>	<u>\$ 562,394</u>	<u>\$ 576,965</u>
<b>NET ASSETS:</b>			
Invested in capital assets	\$ 8,666	\$ 10,956	\$ 13,246
Restricted	74,772	58,054	66,713
Total Net Assets	<u>\$ 83,438</u>	<u>\$ 69,010</u>	<u>\$ 79,959</u>

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

MMSWMD’s net assets were \$83,438 as of June 30, 2012. Total reserves of restricted funds reached \$74,772, an increase of \$16,718 or a 29% increase from the previous year.

**Revenues and Expenses (excluding intergovernmental contributions)**

	June 30, 2012	June 30, 2011	June 30, 2009
Subgrantee grants (DNR Solid Waste Grants)	\$ 233,573	\$ 193,009	\$ 269,908
PI-DO grants (DNR Administrative Grants)	132,188	134,309	166,307
Other grants (DNR State Grant)	-	-	-
Charges for services	7,458	1,335	4,091
<b>Total Revenues</b>	<b>\$ 373,219</b>	<b>\$ 328,653</b>	<b>\$ 440,306</b>
Subgrantee grant expenses	\$ 230,108	\$ 198,547	\$ 269,627
Personnel	83,338	69,162	89,077
Contracted services	35,081	53,965	50,350
Depreciation	2,290	2,290	2,291
Other	11,326	20,529	29,162
<b>Total Expenses</b>	<b>\$ 362,143</b>	<b>\$ 344,493</b>	<b>\$ 440,507</b>
Operating surplus/(deficit)	11,076	(15,190)	(201)
Investment and other revenue	3,352	4,891	3,953
<b>Increase (Decrease) in Net Assets</b>	<b>\$ 14,428</b>	<b>\$ (10,949)</b>	<b>\$ 3,752</b>

The increase in total revenues in FY2012 from FY2011 is partly due to several sub-grants who were slow to spend down grant revenues in 2012. The District continues to be more aggressive with the number of one-day collection events for HHW, tires, and electronics to ensure each Region H county had several collection events for the year; which impacts contractual services and advertising budget line items. Program charges for services are derived from fees charged at county one-day tire collection events.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**Budgetary Highlights**

	<u>Actual</u>	<u>Budget</u>
	<u>June 30, 2012</u>	<u>June 30, 2012</u>
Grants	\$ 365,761	\$ 353,628
Interest revenue	3,352	3,800
Charges for services and other revenue	7,458	1,900
Total Revenues	<u>\$ 376,571</u>	<u>\$ 359,328</u>
Solid waste (sub-grantee) grant expenses	\$ 230,108	\$ 178,626
Personnel	83,338	106,371
Contracted services	35,081	35,180
Other	11,326	33,451
Total Expenses	<u>\$ 359,853</u>	<u>\$ 353,628</u>

Grant applications were steady this year. Unobligated carryover funds were obligated by June 30, 2012. During FY2012, tonnage fees and interest rates continued to decrease, and affected the District’s quarterly allotment and interest revenue. Overall, expenditures for FY 2012 were conservative.

**Contacting MMSWMD’s Financial Management**

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

**BASIC FINANCIAL STATEMENTS**

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2012**

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	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Cash	\$ 677,024
Capital assets, net of accumulated depreciation	<u>8,666</u>
Total Assets	\$ <u>685,690</u>
<b>LIABILITIES:</b>	
Accounts payable	\$ 72,565
Retainage payable	21,148
Deferred grant revenues	<u>508,539</u>
Total Liabilities	\$ <u>602,252</u>
<b>NET ASSETS:</b>	
Invested in capital assets	\$ 8,666
Restricted	<u>74,772</u>
Total Net Assets	\$ <u><u>83,438</u></u>

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
<b>Governmental Activities:</b>				
Program and subgrant expenditures -				
Solid waste services	\$ (362,143)	\$ 7,458	\$ 365,761	\$ 11,076
Intergovernmental-contributions	<u>(97,132)</u>	<u>-</u>	<u>97,132</u>	<u>-</u>
Total Governmental Activities	<u>\$ (459,275)</u>	<u>\$ 7,458</u>	<u>\$ 462,893</u>	11,076
		<b>General Revenues:</b>		
				\$ 3,352
				<u>3,352</u>
				Change in net assets \$ 14,428
Net assets, beginning of year				<u>\$ 69,010</u>
Net assets, end of year				<u><u>\$ 83,438</u></u>

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H  
BALANCE SHEET  
JUNE 30, 2012**

	<u>General Fund</u>
<b>Assets:</b>	
Cash	\$ <u>677,024</u>
<b>Total Assets</b>	<b>\$ <u><u>677,024</u></u></b>
<b>Liabilities and Fund Balance:</b>	
Accounts payable	\$ 72,565
Retainage payable	21,148
Deferred grant revenues	<u>508,539</u>
<b>Total Liabilities</b>	<b>\$ <u>602,252</u></b>
Fund balance - restricted	\$ <u>74,772</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$ <u><u>677,024</u></u></b>
 <b>Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets</b>	
Total fund balance - governmental fund	\$ 74,772
 Amounts reported for governmental activities in the statement of net assets are different because:	
 Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds. These assets consist of:	
Trailer and equipment	\$ 22,904
Accumulated depreciation	<u>(14,238)</u>
<b>Total capital assets, net</b>	<b>\$ <u>8,666</u></b>
<b>Total net assets</b>	<b>\$ <u><u>83,438</u></u></b>

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

**MID - MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	<u>General Fund</u>
Revenues:	
Intergovernmental	\$ 365,761
Intergovernmental - contributions	97,132
Charges for services	7,458
Interest income	<u>3,352</u>
Total Revenues	<u>\$ 473,703</u>
Expenditures:	
Administration-	
Personnel expense	\$ 132,113
Fringe benefits	23,510
Contractual services	35,081
Supplies and materials	5,678
Travel	5,316
Other	<u>25,179</u>
Total Administrative Expenditures	<u>\$ 226,877</u>
District grant expenditures-	
Personnel	4,000
Contractual services	2,058
Supplies and materials	15,784
Equipment	169,802
Other	<u>38,464</u>
Total District Grant Expenditures	<u>\$ 230,108</u>
Total Expenditures	<u>\$ 456,985</u>
Excess of revenues over expenditures	16,718
Fund balance, beginning of year	<u>\$ 58,054</u>
Fund balance, end of year	<u>\$ 74,772</u>
Total net change in fund balance	<u>\$ 16,718</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays.	<u>\$ (2,290)</u>
Change in net assets	<u>\$ 14,428</u>

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

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

1.A. Financial Reporting Entity

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

1.B. Basis of Presentation

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

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

1.C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)**

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

**1.D. Assets, Liabilities, and Equity**

Cash

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

Capital Assets

The District's accounting reports capital assets and reports depreciation where appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. All capital assets are used in governmental operations and represent those assets owned by the District. Capital assets purchased through state grants by subgrantees are not included in the basic financial statements. The District must file a UCC-1 form; or, for those items that require a title through the Department of Revenue the District must be listed as the lien holder to perfect its security interest for all assets in excess of \$5,000 purchased by subgrantees. The security interest in the equipment shall be equivalent to the amount of funding provided for the purchase of the equipment. The security interest period begins on the start date of the project for a period of four years that will decrease at the rate of 25% per year until the period is up and then the security interest is relinquished on the part of the state. The capital asset then belongs to the subgrantee. The District has not calculated the amount of security interest held in these capital assets as of June 30, 2012.

**Government-Wide Statements**

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

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

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)**

Fund Financial Statements

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

Accounts Payable

Accounts payable represent invoices received after June 30, 2012 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 Grant Revenues

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

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 restricted since these monies are to be used for future grant projects. The District has no nonspendable, committed, assigned, or unassigned fund balances.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)**

1.E. Revenues and Expenditures

Program Revenues

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

Solid Waste Services	Program revenues are intergovernmental revenues from the state of Missouri for solid waste services and charges for services for tire collections and household hazardous waste collections.
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All other governmental revenues are reported as general.

1.F. Use of Estimates

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

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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

2.A. Insured and Collateralized Deposits

In accordance with state law, all uninsured deposits in financial institutions must be secured with acceptable collateral. Acceptable collateral includes certain U.S. Government bonds and certain state, city, county bonds; certain state or political subdivision debt obligations; surety bonds; or irrevocable standby letters of credit. The securities must be of the types specified by Section 30.270, RSMo, for the collateralization of state funds and held by either the entity or a financial institution other than the depository bank. At June 30, 2012, the District's deposits were entirely insured and collateralized.

2.B. Budgetary Compliance

The Solid Waste Management District is not required to adopt a legally enforceable budget by state law. A budget to actual schedule required by the Government Accounting Standards Board for required supplementary information will therefore not be presented. The District does prepare an annual overall budget for operating purposes and a budget to actual schedule is presented as additional supplementary information. The District prepares its budget on the accrual basis except for recognizing depreciation expense and the city's in-kind contributions.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**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.

Deposits and Investments

Section 67.085, RSMo, provides that excess public funds may be invested provided that the public entity meets the requirements for separate deposit insurance of public funds permitted by federal deposit insurance and in accordance with provisions of state law. The deposits must be insured by federal deposit insurance for one hundred percent of the principal and accrued interest of the deposit.

The District's policy is to only invest its monies in interest-bearing checking accounts. The District's deposits at June 30, 2012, were not exposed to credit risk because they were covered by federal depository insurance (FDIC) for \$250,000 with the remaining deposits covered by additional collateral securities pledged by the custodian bank.

In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation.

The District does not have an investment policy that describes the credit risk or concentration of credit risk and custodial credit risk along with the interest rate risk for the investment of excess funds in approved investment instruments according to state law.

Investments authorized by state law include United States Treasury Securities, United States Agency Securities, repurchase agreements, collateralized public deposits (certificates of deposit), bankers' acceptances, and commercial paper.

The District did not have any investments during the year ended June 30, 2012.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
 NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 4. CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2012, is as follows:

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Trailer and equipment	\$ 22,904	\$ -	\$ -	\$ 22,904
Total	\$ 22,904	\$ -	\$ -	\$ 22,904
Less accumulated depreciation:				
Trailer and equipment	\$ (11,948)	\$ (2,290)	\$ -	\$ (14,238)
Total accumulated depreciation	\$ (11,948)	\$ (2,290)	\$ -	\$ (14,238)
Capital assets, net	\$ 10,956	\$ (2,290)	\$ -	\$ 8,666

Depreciation expense for governmental activities of \$2,290 was charged to Solid Waste Services in the Statement of Activities.

**NOTE 5. CONCENTRATION OF REVENUE**

Mid-Missouri Solid Waste Management District – Region H received approximately 73% of their annual revenue from the Missouri Department of Natural Resources and approximately 24% of their annual revenue as in-kind contributions from the City of Columbia. The remaining 3% of annual revenue was from charges for services and interest income.

**NOTE 6. PARTICIPATION IN PUBLIC ENTITY RISK POOLS**

Missouri Public Entity Risk Management Fund

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. MOPERM (Missouri Public Entity Risk Management) is a public entity risk pool currently operating as a common risk management and insurance program.

The District does not pay premiums to purchase insurance policies but pays an assessment to be a member of the self-sustaining risk sharing group. Part of the assessment is used to purchase excess insurance for the group as a whole. The pooling agreement requires the pool to be self-sustaining. District’s management believes that it is not possible to estimate the range of contingent losses to be borne by the District.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2012**

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**NOTE 7. RELATED ORGANIZATION**

The District contracts with the City of Columbia to provide for the District's administration. The District receives in-kind contributions from the city through the payment of personnel costs, intergovernmental services, rent, and utilities. The value of the contribution totaled \$97,132 during the year ended June 30, 2012. The revenues and expenditures have been adjusted accordingly as follows:

Revenues	Intergovernmental – contributions	\$ 97,132
Expenditures:	Personnel	\$ 52,643
	Fringe benefits	19,642
	Supplies and materials	5,389
	Travel	4,382
	Other	<u>15,076</u>
	Total Expenditures	<u>\$ 97,132</u>

# CASEY-BEARD-BOEHMER PC



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November 14, 2012

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

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

We have audited the financial statements of the governmental activities and General Fund of Mid-Missouri Solid Waste Management District – Region H (the “District”), as of and for the year ended June 30, 2012, which collectively comprise the District’s basic financial statements and have issued our report thereon dated November 14, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered Mid-Missouri Solid Waste Management District – Region H’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Missouri Solid Waste Management District – Region H’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Mid-Missouri Solid Waste Management District – Region H’s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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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 a 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. We consider the deficiency described in the accompanying schedule of findings and responses (2012-01) to be a material weakness.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mid-Missouri Solid Waste Management District – Region H's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter (2012-02) that is required to be reported under *Government Auditing Standards*.

Mid-Missouri Solid Waste Management District – Region H's responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Mid-Missouri Solid Waste Management District – Region H's responses and, accordingly, we express no opinion on them.

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



Casey-Beard-Boehmer PC  
Certified Public Accountants

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED JUNE 30, 2012**

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**FINANCIAL STATEMENT FINDINGS:**

Finding 2012-01      Financial Statements of the District Not Properly Stated

**Condition:**      The financial statements maintained by the District were not accurately prepared as of June 30, 2012. Entries were misstated causing: (a) \$750 in expenditures to be duplicated, (b) grant revenue and the corresponding expense to be understated by \$70,742 causing expenses to exceed the budget by \$6,225, (c) \$1,442 of retainage payable could not be identified with a grant and (d) restricted fund balance has unidentified program income of \$4,110.

**Criteria:**      Employees assigned responsibility for recording and reporting financial transactions should have adequate knowledge of accounting procedures and concepts.

**Cause:**      Transactions were not posted or improperly posted and there was a lack of proper oversight and review of the financial statements.

**Effect:**      The financial statements prepared monthly and presented to the Executive Board were materially misstated and the errors were not detected by the District.

**Recommendation:**

The District Coordinator should ensure that all transactions to the accounting system have been posted correctly, and the Executive Board should review the financial statements more thoroughly to ensure that the financial statements are correctly stated.

Finding 2012-02      Unobligated Grant Revenue Not Properly Identified

**Condition:**      The unobligated grant revenue reported on the quarterly project financial summary reports filed with the Department of Natural Resources for the quarter ending June 30, 2012, could not be substantiated. The quarterly report was therefore understated by \$8,230 to balance with the total cash balance.

**Criteria:**      Employees should have adequate knowledge of tracking the unobligated grant revenue.

**Cause:**      The district employees did not know how to track the unobligated grant revenue.

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT – REGION H  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
YEAR ENDED JUNE 30, 2012**

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**Effect:** The unobligated grant revenue reported on the quarterly reports filed with the Department of Natural Resources could not be identified and did not agree with the total cash balance as of June 30, 2012.

**Recommendation:**

The District should consult with the Department of Natural Resources to properly identify the carryover grant funds not obligated to other grants to properly reconcile with the total cash balance held by the District.

***The District's response to both findings is noted as follows:***

***Response:*** *The District concurs and notes there were errors made in the Financial Statements and Unobligated Grant funds that resulted in understated and unsubstantiated grant revenues. Corrections have been made and future entries will be more thoroughly reviewed to ensure the financial statements are accurately presented.*

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

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In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Mid-Missouri Solid Waste Management District – Region H on the applicable findings in the prior audit report for the year ended June 30, 2011.

- 1) The trial balance of the District was not accurately prepared as of June 30, 2011 and did not state the receivable balance of \$40,000 and understated the retainage payable by \$2,402.

Status – Not implemented. See current findings.

- 2) The quarterly project financial summary reports filed with the Department of Natural Resources for the year ending June 30, 2011, were not accurately prepared and did not properly reconcile with the total cash balance held by the District.

Status – Partially implemented. See current findings.

**SUPPLEMENTARY INFORMATION**

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**COMPOSITION OF CASH BALANCE**  
**JUNE 30, 2012**

Project Grant Number	Project Name	Beginning	Carryover	Program	Total	Total	Grants Cash
		Program Funding Amount	Funds Obligated	Income Allocated	Program Funding	Disbursements	Balance
H2010-08	Cole County Household Hazardous Waste Collection	26,825	10,000	-	\$ 36,825	\$ 19,234	\$ 17,591 O
H2010-09	City of Fulton Satellite HHW Collections	28,207	10,000	-	38,207	25,201	13,006 O
H2010-11	Endless Options Recycles-Expansion	9,000	-	-	9,000	7,650	1,350 O
H2010-13	Linn State Technical College Going Green 101	67,730	10,270	-	78,000	-	78,000 O
H2010-16	City of Columbia University of Missouri Recycle Truck	20,000	30,000	-	50,000	-	50,000 O
H2010-19	River Relief Expanding the Big Muddy Clean Up Fleet	10,109	-	-	10,109	7,993	2,116 O
H2011-006	City of Tipton HHW Collection Facility	34,263	-	-	34,263	-	34,263 O
H2011-007	City of Jefferson Ripple Glass	5,314	10,000	-	15,314	11,022	4,292 O
H2011-008	City of Fayette Howard County HHW Facility	34,310	-	-	34,310	-	34,310 O
H2011-009	City of Holts Summit Recycling Project	26,664	10,000	-	36,664	31,164	5,500 O
H2011-010	City of Columbia Organic Compost Container Project	20,000	-	-	20,000	-	20,000 O
H2011-011	City of Jefferson Alley Cat Trailers Special Event Recycling	2,414	-	12,000	14,414	12,240	2,174 O
H2011-012	University of Missouri Composting in a Zero Carbon Footprint System	20,000	15,000	-	35,000	29,750	5,250 O
H2011-013	City of Columbia Recycling Drop Off Bins	5,000	-	-	5,000	-	5,000 O
H2011-014	River Relief Big Muddy Clean Sweep	5,000	-	-	5,000	4,444	556 O
H2011-015	Endless Options Recycles-Hey Howard County EO Recycles	5,000	-	-	5,000	2,538	2,462 O
H2011-016	City of Columbia Office Recycling Project	4,016	984	-	5,000	-	5,000 O
H2012-001	MMSWMD District Operations	84,952	-	-	84,952	30,556	54,396 O
H2012-002	MMSWMD Plan Implementation	90,050	-	-	90,050	38,494	51,556 O
H2012-003	City of Holts Summit Parks System Fall Zone Safety and Landscaping	5,000	-	-	5,000	-	5,000 O
H2012-004	City of Jefferson Permanent Downtown Recycling Containers	5,000	-	-	5,000	-	5,000 O
H2012-005	Boonslick Industries-Expansion of Moniteau and Howard County Routes	5,000	-	-	5,000	-	5,000 O
H2012-007	Boonslick Industries-Vehicle for Additional Routes and Materials	70,000	-	-	70,000	-	70,000 O
H2012-008	City of Fulton Putting the Cart Before the House	30,000	-	-	30,000	-	30,000 O
H2012-009	City of Jefferson Parks, Recreation and Forestry Urban Forestry Tree Waste	32,000	-	-	32,000	-	32,000 O
H2012-011	Midwest Recycling Center Recycling Escrap Service Expansion	-	35,200	-	35,200	-	35,200 O
<b>Totals</b>		<b>\$ 645,854</b>	<b>\$ 131,454</b>	<b>\$ 12,000</b>	<b>\$ 789,308</b>	<b>\$ 220,286</b>	<b>\$ 569,022</b>

O = Obligated  
U = Unobligated

Notes:

1 Carryover unobligated is composed of the following:

2010-14 Earthday Toolkits	\$ 20,000
2012-06 City of Holts Summit	5,000
<b>TOTAL:</b>	<b>\$ 25,000</b>

2 Interest income and program income balance makes up the restricted net assets and fund balance.

Interest income	2	58,075	U
Excess program income	2	16,697	U
Carryover unobligated	1	25,000	U
<b>Adjusted balance</b>		<b>\$ 668,794</b>	
<b>Reconciled cash balances:</b>			
Checking account	\$	1,000	
Administration account		209,034	
District Grants account		466,915	
Petty cash		75	
<b>Total cash Balance</b>	<b>\$</b>	<b>677,024</b>	
<b>Grants in excess of Cash</b>	<b>\$</b>	<b>8,230</b>	

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H  
SCHEDULE OF RECEIPTS AND EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2012**

Project Grant Number	Subgrant Period	Subgrantee Name	Subgrant Award Funded	Carryover Funds Obligated	Program Income Obligated	Prior Period Expenditures	Current Period Expenditures	Subgrant Amount Remaining Available
H2009-10	July '09 to June '11	Blue Bin Pilot	\$ 22,800	\$ -	\$ -	\$ 19,400	\$ 3,400	\$ -
H2010-02	June '09 to Dec '10	MMSWMD Plan Implementation	101,201	-	-	99,901	1,300	-
H2010-08	April '10 to Oct '12	Cole County	26,825	10,000	-	8,909	13,719	14,197
H2010-09	April '10 to March '12	City of Fulton	28,207	10,000	-	-	25,201	13,006
H2010-11	May '10 to June '12	Endless Options, Inc	9,000	-	-	7,650	-	1,350
H2010-13	April '10 to Sept '11	Linn State Technical College	67,730	10,270	-	-	70,743	7,257
H2010-16	Sept '10 to Sept '12	City of Columbia	20,000	30,000	-	-	-	50,000
H2010-18	July '10 to Dec '11	Can Collage Program	2,366	-	-	726	447	1,193
H2010-19	Aug '10 to June '12	River City Cans for Habitat	10,109	-	-	9,493	616	-
H2011-001	June '10 to Dec '11	MMSWMD District Operations	83,775	-	-	44,502	39,273	-
H2011-002	June '10 to Dec '11	MMSWMD Plan Implementation	90,223	-	-	58,280	28,868	3,075
H2011-003	Jan '11 to June '12	City of Holts Summit	5,000	-	-	-	5,750	(750)
H2011-004	Jan '11 to Dec '11	Endless Options, Inc	1,184	-	-	981	147	56
H2011-005	Dec '10 to June '12	Boonslick Industries	4,800	-	-	1,873	3,078	(151)
H2011-006	April '11 to March '13	City of Tipton	34,263	-	-	-	-	34,263
H2011-007	April '11 to Sept '12	City of Jefferson	5,314	10,000	-	-	12,967	2,347
H2011-008	April '11 to March '13	City of Fayette	34,310	-	-	-	-	34,310
H2011-009	April '11 to Sept '12	City of Holts Summit	26,664	10,000	-	-	36,664	-
H2011-010	May '11 to Oct '12	City of Columbia	20,000	-	-	-	-	20,000
H2011-011	April '11 to Sept '12	City of Jefferson	2,414	-	12,000	-	14,400	14
H2011-012	May '11 to Nov /12	University of Missouri	20,000	15,000	-	-	35,000	-
H2011-013	Sept '11 to Feb '13	City of Columbia	5,000	-	-	-	-	5,000
H2011-014	Sept '11 to Oct '11	River Relief, Inc	5,000	-	-	-	5,000	-
H2011-015	July '11 to Sept '12	Endless Options, Inc	5,000	-	-	-	2,986	2,014
H2011-016	Sept '11 to Feb '13	City of Columbia	4,016	984	-	-	-	5,000
H2012-001	July '11 to June '12	MMSWMD District Operations	84,952	-	-	-	31,420	53,532
H2012-002	July '11 to Dec '12	MMSWMD Plan Implementation	90,050	-	-	-	28,874	61,176
H2012-003	April '12 to June '13	City of Holts Summit Parks System	5,000	-	-	-	-	5,000
H2012-004	Feb '12 to July '13	City of Jefferson	5,000	-	-	-	-	5,000
H2012-005	Feb '12 to Aug '13	Boonslick Industries	5,000	-	-	-	-	5,000
H2012-007	June '12 to June '13	Boonslick Industries	70,000	-	-	-	-	70,000
H2012-008	June '12 to June '13	City of Fulton	30,000	-	-	-	-	30,000
H2012-009	June '12 to June '13	City of Jefferson Parks & Rec	32,000	-	-	-	-	32,000
H2012-011	June '12 to Dec '13	Midwest Recycling Center	-	35,200	-	-	-	35,200
Totals			\$ 957,203	\$ 131,454	\$ 12,000	\$ 251,715	\$ 359,853	\$ 489,089

Unobligated amounts by source:

2010-14 Earthday Toolkits	\$ 20,000
2012-06 City of Holts Summit	5,000
Adjusted balance	\$ 514,089
Deferred revenues	508,539
Difference	\$ 5,550

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Solid waste grants from state	\$ 178,626	\$ 178,626	\$ 233,573	\$ 54,947
Administrative grants from state	175,002	175,002	132,188	(42,814)
Interest income	3,800	3,800	3,352	(448)
Charges for services	<u>1,900</u>	<u>1,900</u>	<u>7,458</u>	<u>5,558</u>
 Total Revenues	 <u>\$ 359,328</u>	 <u>\$ 359,328</u>	 <u>\$ 376,571</u>	 <u>\$ 17,243</u>
<b>Expenditures:</b>				
Administration-				
Personnel expense	\$ 73,261	\$ 73,261	\$ 79,470	\$ 6,209
Fringe benefits	33,110	33,110	3,868	(29,242)
Contractual services	35,180	35,180	35,081	(99)
Supplies and materials	4,005	4,005	289	(3,716)
Travel	9,650	9,650	934	(8,716)
Other	19,796	19,796	10,103	(9,693)
District grant expenditures-				
Personnel	1,168	1,168	4,000	2,832
Contractual services	37,500	37,500	2,058	(35,442)
Equipment	112,607	112,607	169,802	57,195
Supplies	26,551	26,551	15,784	(10,767)
Other	400	400	38,464	38,064
Travel	<u>400</u>	<u>400</u>	<u>-</u>	<u>(400)</u>
 Total Expenditures	 <u>\$ 353,628</u>	 <u>\$ 353,628</u>	 <u>\$ 359,853</u>	 <u>\$ 6,225</u>
 Excess (deficiency) of Revenues over Expenditures	 <u>\$ 5,700</u>	 <u>\$ 5,700</u>	 <u>\$ 16,718</u>	 <u>\$ 11,018</u>
 Fund balance, beginning of year	 <u>\$ 68,070</u>	 <u>\$ 68,070</u>	 <u>\$ 58,054</u>	 <u>\$ (10,016)</u>
 Fund balance, end of year	 <u>\$ 73,770</u>	 <u>\$ 73,770</u>	 <u>\$ 74,772</u>	 <u>\$ 1,002</u>

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

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H  
SCHEDULE OF SUBGRANT EXPENDITURES BY GRANT NUMBER  
FOR THE YEAR ENDED JUNE 30, 2012**

<u>Grant Number</u>	<u>Project Grant Description</u>	<u>Expenditures</u>
H2009-10	Blue Bin Pilot	\$ 3,400
H2010-02	Region H Plan Implementation FY2010	1,300
H2010-08	Cole County Hazardous Waste Collection	13,719
H2010-09	City of Fulton Hazardous Waste Collection	25,201
H2010-13	Linn State Technical College	70,743
H2010-18	Building Materials for Can Cottage	447
H2010-19	Boat and Trailer	616
H2011-01	Region H District Operations FY2011	39,273
H2011-02	Region H Plan Implementation FY2011	28,868
H2011-03	Hibernia Station Park Supplies and Equipment	5,750
H2011-04	Endless Options Recycles	147
H2011-05	Boonslick	3,078
H2011-07	Jefferson City Ripple Glass	12,967
H2011-09	City of Holts Summit Recycles	36,664
H2011-11	Alley Cat Recycling Trailers	14,400
H2011-12	City of Columbia Composting in a Zero Carbon Footprint System	35,000
H2011-14	RiverRelief - Big Muddy Clean Sweep	5,000
H2011-15	Howard County Endless Options Recycles	2,986
H2012-01	Region H District Operations FY2012	31,420
H2012-02	Region H Plan Implementation FY2012	<u>28,874</u>
	Total Subgrant Expenditures	\$ 359,853
	Expenditure contributions provided by City of Columbia	<u>97,132</u>
	Total Expenditures	<u>\$ 456,985</u>

**MID-MISSOURI SOLID WASTE MANAGEMENT DISTRICT - REGION H**  
**SCHEDULE OF CAPITAL ASSETS HELD BY SUBGRANTEES**  
**JUNE 30, 2012**

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

**Notes:**

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