

INDEPENDENT AUDITORS' REPORT

PERFORMANCE AUDIT OF
REGION K - OZARK RIVERS SOLID WASTE
MANAGEMENT DISTRICT

JULY 1, 2012 THROUGH JUNE 30, 2015

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

**REGION K - OZARK RIVERS SOLID WASTE
MANAGEMENT DISTRICT
ST. JAMES, MISSOURI**

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August 26, 2016

INDEPENDENT AUDITORS' REPORT

Missouri Department of Natural Resources
and
Region K – Ozark Rivers Solid Waste Management District
Executive Board and Full Council Members
St. James, Missouri

The Missouri Department of Natural Resources (DNR or Department), Solid Waste Management Program is responsible for administering the policies and programs developed for solid waste management. The DNR provides funding to the 20 solid waste management regions (districts) in the state of Missouri for solid waste management efforts. We have completed a performance audit of the activities of Region K – Ozark Rivers Solid Waste Management District's (SWMD or District) compliance with state laws, regulations, and policies. The procedures were conducted pursuant to the authority of the DNR.

Objectives

The objectives of our audit of the Region K – Ozark Rivers Solid Waste Management District included:

1. To determine the district, council, executive board, advisory committee or alternative management structure were organized properly and in accordance with the Revised Statutes of Missouri.
2. To determine the duties of the council and executive board or alternative management structure have been carried out as specified in the Revised Statutes of Missouri.
3. To review the district's internal controls for accounting and financial matters, safeguarding assets, subgrantees and compliance with laws, regulations, financial assistance agreements, solid waste plans, policies and procedures.
4. To determine whether the district is in compliance with laws, regulations, financial assistance agreements, solid waste plans, policies and procedures.
5. To determine whether the quarterly and final reports submitted to the DNR-Solid Waste Management Program by the district, along with accounting records and supporting documentation, are timely, presented accurately and in accordance with the DNR-Solid Waste Management Program guidelines.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
INDEPENDENT AUDITORS’ REPORT (CONTINUED)**

6. To determine expenditures by the district from advancements and reimbursements made by the districts to their subgrantees were made for allowable and eligible costs.
7. To determine whether the district grant funds were awarded to subgrantees or placed under contract properly and to review grant/contract management and monitoring of subgrantees and contractors.
8. To determine the subgrant project effectively met its goal of diverting waste from landfills or providing environmental education and to determine the per unit cost (ton of waste diverted or per student).

Scope

The scope of our audit of the Region K – Ozark Rivers Solid Waste Management District was for the three years ended June 30, 2015.

Methodology

Our methodology included: reviewing minutes of meetings, written policies and procedures, by-laws and district structure, financial records, board records, project files, and other pertinent documents; interviewing district personnel; and testing selected projects. Our audit procedures and objectives were set forth in the DNR Solid Waste Management District audit program.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended solely for the information and use of the Region K – Ozark Rivers Solid Waste Management District and the DNR and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION
FOR THE THREE YEARS ENDED JUNE 30, 2015**

Function of the District

Missouri’s 20 solid waste management districts were created to foster regional cooperation among cities and counties in addressing solid waste management issues. The main function of a district is to develop a solid waste management plan with an emphasis on diverting waste from landfills and to assist with implementation of the plan. Plans should include provisions for a range of solid waste activities: waste reduction programs; opportunities for material reuse; recycling collection and processing services; compost facilities and other yard waste collection options; education in schools and for the general public; management alternatives for items banned from Missouri landfills and household hazardous waste; and prevention or remediation of illegal dumps. To help achieve their goals, districts administer grants to public and private entities in their district, made possible with monies from the Solid Waste Management Fund through the Missouri Department of Natural Resources (DNR).

Organizational Structure of the District

Region K – Ozark Rivers Solid Waste Management District was officially recognized on November 19, 1991, by the Missouri Department of Natural Resources, and presently consists of seven counties and nineteen cities within these counties with a population of 500 or more.

The District elected the “Alternative Management Structure” in October 1991 to be in compliance with RSMo Section 260.315. Participation in the District is voluntary and is formally established through a resolution of adoption filed with the District office by the member governments. The District is managed by an Executive Board consisting of two members from each of the seven counties and one member from Fort Leonard Wood for a total of 15 members. The District’s by-laws indicate the Full Council for the District shall consist of two members from each of the seven counties (14), one member from Fort Leonard Wood and one member from each city (19) or a total of 34 members. The District Council members along with the Executive Board members as of June 30, 2015, are as follows:

Crawford County

Crawford County	**	Arthur Cook
Crawford County		Laura Hausladen
Bourbon		Danny Skaggs
Cuba	**	Ray Mortimeyer
Steelville		Michael Keen
Sullivan		Dennis Watz

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION (CONTINUED)**

Dent County			
Dent County	**	Darrell Skiles	Secretary
Dent County		Gary Larson	
Salem	**	J.J. Tune	
Gasconade County			
Gasconade County	**	Larry Miskel	
Gasconade County		Jim Holland	
Bland		Matthew Dittman	
Hermann	**	Tom Shabel	
Owensville		John Kamler	
Maries County			
Maries County	**	Ray Schwartze	
Maries County		Doug Drewel	
Belle	**	Steve Vogt	Treasurer
Vienna		Jeremy Smith	
Phelps County			
Phelps County	**	Randy Verkamp	
Phelps County		Vacant	
Doolittle		Paul Smith	
Rolla	**	Brady Wilson	Chair
St. James		James White	
Pulaski County			
Pulaski County	**	Darrell Duncan	
Pulaski County		Gene Newkirk	
Crocker	**	James Morgan	
Dixon		Shawn Wethington	
Richland		Eldon Haun	
St. Robert		Jay Whittaker	
Waynesville		Luge Hardman	
Washington County			
Washington County	**	Marvin Wright	
Washington County		Cody Brinley	
Potosi	**	Gary Gilliam	Vice-Chair
Fort Leonard Wood			
Fort Leonard Wood	**	Craig French	

** Executive Board Members

Full Council members serve a term of two years until reappointment or replacement. Executive Board members serve a term of two years with expired terms to be filled in July of each year.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION (CONTINUED)**

The District has an annual written administrative contract with the Meramec Regional Planning Commission (MRPC) in St. James. The District Planner is an employee of the MRPC. Seven of the fifteen Executive Board members of Region K SWMD also serve on the Executive Board of the MRPC.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES
FOR THE THREE YEARS ENDED JUNE 30, 2015**

During the dates of August 22, 2016, through August 26, 2016, the audit firm of Beard-Boehmer & Associates, PC conducted a performance audit of Region K – Ozark Rivers Solid Waste Management District. The exit conference with the District was held on August 26, 2016. Our audit procedures were set forth in the Department of Natural Resources (DNR or Department) Solid Waste Management District audit program and included:

1. Entrance Conference

- We conducted an entrance conference with the district to discuss the scope of the engagement and the status of the district activities.

2. History and Organization

- We reviewed the history and organization of the district to determine whether the district had a Council, unless an alternative management structure was adopted.
- We reviewed the Executive Board and the advisory committee bodies.
- We reviewed the district’s policies and procedures for monitoring the qualifications, terms, vacancies and conflict of interest of the members of the Executive Board and Council.
- We reviewed the district’s bylaws to determine requirements are in compliance with the Revised Statutes of Missouri.
- We prepared a summary of the current organization of the district for the engagement period.

Findings: None.

3. Board Minutes

- We reviewed minutes of the Executive Board and Full Council board meetings for the engagement period and up to the date of fieldwork.
- We evaluated six sets of board minutes utilizing “The Missouri Sunshine Law Compliance Checklist” prepared by the DNR.
- We reviewed the district’s written policy regarding the Sunshine Law and procedures regarding requests for district records.

Findings: None.

4. Follow-up to Prior Audit Reports

- We reviewed the findings of the previous agreed upon procedures engagement and the financial audits for the engagement period and documented the status of the findings and the corrective action taken by the district.

Findings: See Schedule of Prior Findings.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

5. Internal Controls

- We reviewed the internal controls of the district and completed Attachment 2 “Internal Control Questionnaire.”

Findings: None.

6. Cash

- We obtained the monthly bank statements and reconciliations for the engagement period and reviewed the bank reconciliation process.
- We vouched the June 30 bank reconciliation for each year.
- We reviewed the financial reports/reconciliations to determine whether the board reviewed them by signing and dating the reports.
- We obtained a listing of DNR funds for the engagement period to agree to the bank deposits.
- We reviewed for any local funds received by the district.
- We reviewed the makeup of the district’s cash balance at each year end and reconciled the Quarterly Project Financial Summary Report sent to DNR with the bank and checkbook balances.
- We reviewed the system used by the district to allocate interest income to state and local funds.
- We reviewed the district’s process for requesting cash from the state upon approval of grants.

Findings: None.

7. Administrative/Management Services

- We reviewed whether the district contracted out its administrative/management services.
- We determined whether the contract terms are written and properly approved, and we reviewed the contract for propriety and reasonableness.
- We reviewed invoices and supporting documentation to determine the basis for billing of services and payments for services are appropriate, properly approved and in compliance with contract terms.
- If the contract was based upon hours charged, we reviewed timesheets and contractor’s payroll to determine if hours worked corresponded with hours charged to the district through the invoice for services process.
- If the services were calculated on other than hours worked, we documented the basis used by the contractor to charge for services provided to the district and reviewed the reasonableness and allowability based on the terms of the contract.
- If the contract provided for mileage and travel reimbursement, we determined the rate used and expenses charged to the district through the invoice for services process. We reviewed supporting

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

documentation for mileage and other travel reimbursements and contractor's source documents for these requests and reviewed the reasonableness and allowability of the charges based on the terms of the contract.

Findings: None.

8. Records

- We reviewed the availability and completeness of the district's records and supporting documentation directly related to the funds and projects supported by DNR funding for a period of three years from the date of submission of the final status report.

Findings: None.

9. General Terms and Conditions

- We reviewed the district's compliance with the general terms and conditions in the following areas:
 - Non-discrimination;
 - Environmental laws and eligibility, debarment and suspension;
 - Hatch Act and restrictions on lobbying;
 - Program income;
 - Equipment management;
 - Identification of DNR as a funding source;
 - Audit requirements;
 - Recycled paper; and
 - Contracting with small and minority firms, Women's Business Enterprise and labor surplus area firms.

Findings: None.

10. District Grants

- We obtained a schedule of district grants from the DNR for the engagement period and reviewed the Guidance Document for Solid Waste Management District Grants published by DNR.
- We reviewed the proposals for 2013, 2014 and 2015 to determine if the district was in compliance with DNR guidelines on requested project proposals, project periods and extensions and how projects were reviewed, ranked and approved by the district executive board.
- We reviewed a sample of awarded projects provided by the DNR and completed Attachment 3 "Detailed Review of District Grant Projects."

Findings: None.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

11. Exit Conference

- We conducted an exit conference with the Region K – Ozark Rivers SWMD to discuss the results of the engagement.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE THREE YEARS ENDED JUNE 30, 2015**

Records, record keeping, processes and management of the district were in excellent shape and resulted in the performance audit for the three years ended June 30, 2015, having no findings.

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF PRIOR FINDINGS**

The prior agreed upon procedures engagement was conducted by an audit firm contracted by the Missouri Department of Natural Resources for the two fiscal years ended June 30, 2007. Of the six prior findings, all have been implemented by the District.

1. Executive Board / Council Meeting Minutes Incomplete and No Sunshine Law Policy

Condition: All Executive Board/Council meeting minutes did not give the place where the meeting was held and did not include the list of members absent. The District could not locate the official signed minutes for two Executive Board (September 2006 and March 2007) and two District Council (June 2006 and November 2006) meetings. In addition, the District does not have a written policy in compliance with the open meetings and records law as required by RSMo, Chapter 610.

Current Status: Implemented.

2. Possible Conflict of Interest on Approving Grants

Condition: A potential conflict of interest situation resulted when meeting minutes reflected a unanimous vote approving the District grant awards for fiscal years 2007 and 2006. The board meeting minutes for September 2006 and October 2005 noted the vote was passed unanimously including Executive Board members with a potential conflict of interest. The individuals did abstain from evaluating grants where a potential conflict of interest existed.

Current Status: Implemented.

3. District's Quarterly Project Financial Forms Not Properly Prepared

Condition: The quarterly reports for the periods ended June 30, 2007, and June 30, 2006, did not properly reconcile to the total cash balance held by the District at fiscal year end. Reconciliations of the total project awards received, disbursed and ending balances were prepared for both fiscal years. The quarterly reports submitted to the DNR did not include the balance in the operating bank account and the report for the period ending June 30, 2007, included accounts payable in the expenditures, thereby lowering the reported cash balance to not agree to the actual reconciled cash balance. In addition, the balance in the operating bank account has not been identified as to the source of funding.

Current Status: Implemented.

**OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF PRIOR FINDINGS (CONTINUED)**

4. District and Subgrantee Equipment Inventory List Incomplete

Condition: The inventory listing of equipment items maintained by the District did not include the acquisition or purchase date for four equipment items and serial numbers for three items.

Current Status: Implemented.

5. Annual Statements of Use of Equipment Not Filed by Subgrantees

Condition: Subgrantees have not annually submitted a statement certifying the use of equipment is for project activities.

Current Status: Implemented.

6. Criteria for Evaluation of Grant Projects Not Inclusive of all Criteria Requirements

Condition: The District's grant criteria for evaluating grant projects included a total of 28 criteria; however, the criteria did not include: 1) Degree to which funding to the project will adversely affect existing private entities in the market segment, and 2) The need for the information.

Current Status: Implemented.

APPENDICES

**REGION K – OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF STATE FUNDING
FOR THE THREE YEARS ENDED JUNE 30, 2015**

<u>YEAR ENDED</u>	<u>AMOUNT</u>
June 30, 2015	\$304,442
June 30, 2014	\$283,851
June 30, 2013	\$208,049

**REGION K - OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULES OF GRANT FUNDING, DISBURSEMENTS AND GRANTS CASH BALANCES
JUNE 30, 2013**

Project Grant Number	Project Name	Beginning Program Funding Amount	Carryover Funds Obligated	Program & Interest Income Allocated	Total Program Funding	Total Disbursements	Allocated Accounts Payable	Allocated Retention Payable	June 30, 2013 Grants Cash Balance
K 2011-04	MRPC Special Collection	\$ 2,183	\$ 28,789	\$ 4,930	\$ 35,902	\$ 35,902	\$ -	\$ 5,385	\$ 5,385
K 2012-02	MRPC Waste Tire Collection	5,207	8,404	-	13,611	9,190	904	-	5,325
K 2012-03	MRPC Special Collection	24,013	-	-	24,013	107	107	-	24,013
K 2012-04	MRPC Household Hazardous Waste	26,958	-	-	26,958	23,829	-	-	3,129
K 2012-06	MRPC Illegal Dump Clean Up	15,406	-	-	15,406	15,406	-	2,311	2,311
K 2012-08	City of St. James Curbside Recycling	30,184	-	-	30,184	29,925	-	4,269	4,528
K 2012-12	City of Hermann Recycling Equipment	9,000	-	-	9,000	9,000	-	1,350	1,350
K 2013-01	Ozark Rivers Solid Waste Management District Operations	116,534	996	-	117,530	117,530	-	17,630	17,630
K 2013-02	Phelps County Commission Tough on Trash VIII	11,651	-	-	11,651	2,093	-	-	9,558
K 2013-03	Maries County Recycling for Environmental Excellence	7,144	-	-	7,144	-	-	-	7,144
K 2013-05	Dixon High School Family Career & Community Leaders of America - The Choice is Yours Waste it or Recycle It 2013	13,895	-	-	13,895	2,287	-	-	11,608
K 2013-06	MRPC HHW Satellite Collection Centers - St. Robert and Rolla	-	30,498	-	30,498	3,861	774	-	27,411
K 2013-07	MRPC Illegal Dump Cleanups	16,022	27,559	-	43,581	4,674	2,703	-	41,610
K 2013-08	MRPC Compost Education Program in Schools	19,113	-	-	19,113	14,750	604	-	4,967
K 2013-09	MRPC Bins for Recycling in Schools	6,951	-	-	6,951	4,357	389	-	2,983
K 2013-10	MRPC District Recycling Rate Study	28,457	-	-	28,457	1,006	38	-	27,489
K 2013-11	MRPC Outreach and Assistance Fund	14,766	-	-	14,766	7,967	7,967	-	14,766
K 2013-12	The Curators of University of MO Food Waste to Fertilizer 2013	10,000	-	-	10,000	-	-	-	10,000
K 2013-13	In-the-Green Productions Presents Jack Kaufman	14,000	-	-	14,000	10,800	-	-	3,200
K 2013-14	Enhancements Inc. Drop-off Recycling Program	44,750	-	-	44,750	-	-	-	44,750
K 2013-15	Waynesville R-VI School District Go Green Tiger Recycling	21,300	-	-	21,300	-	-	-	21,300
Totals		<u>\$ 437,534</u>	<u>\$ 96,246</u>	<u>\$ 4,930</u>	<u>\$ 538,710</u>	<u>\$ 292,684</u>	<u>\$ 13,486</u>	<u>\$ 30,945</u>	<u>\$ 290,457</u>
									Program income unobligated 18,318
									Interest income unobligated 387
									Carryover unobligated 36,426
									Net accounts receivable (11,780)
									Adjusted grant balance \$ 333,808
									Reconciled cash balance 333,808
									Unreconciled difference \$ -

MRPC = Meramec Regional Planning Commission

**REGION K - OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULES OF GRANT FUNDING, DISBURSEMENTS AND GRANTS CASH BALANCES
JUNE 30, 2014**

Project Grant Number	Project Name	Beginning Program Funding Amount	Carryover Funds Obligated	Total Program Funding	Total Disbursements	Allocated Accounts Payable	Allocated Retention Payable	June 30, 2014 Grants Cash Balance
K 2012-02	MRPC Waste Tire Collection	\$ 5,207	\$ 8,404	\$ 13,611	\$ 13,209	\$ -	\$ 1,640	\$ 2,042
K 2012-03	MRPC Special Collection	24,013	-	24,013	22,419	-	2,337	3,931
K 2013-05	Dixon High School Family Career & Community Leaders of America - The Choice is Yours Waste it or Recycle It 2013	13,895	-	13,895	12,389	-	-	1,506
K 2013-07	MRPC Illegal Dump Cleanups	16,022	27,559	43,581	36,688	2,646	-	9,539
K 2013-09	MRPC Bins for Recycling in Schools	6,951	-	6,951	6,461	-	573	1,063
K 2013-10	MRPC District Recycling Rate Study	28,457	-	28,457	7,394	2,382	-	23,445
K 2013-12	The Curators of University of MO Food Waste to Fertilizer 2013	10,000	-	10,000	9,533	-	5,196	5,663
K 2013-14	Enhancements Inc. Drop-off Recycling Program	44,750	-	44,750	44,481	-	2,000	2,269
K 2013-15	Waynesville R-VI School District Go Green Tiger Recycling	21,300	-	21,300	21,300	-	-	-
K 2014-01	Ozark Rivers Solid Waste Management District Operations	85,629	-	85,629	85,620	-	12,836	12,845
K 2014-02	Ozark Rivers Solid Waste Management Plan Implementation Grant	29,146	11,015	40,161	40,072	-	8,215	8,304
K 2014-03	Phelps County Commission Tough on Trash IX	12,271	-	12,271	2,365	-	-	9,906
K 2014-04	City of Rolla Food Waste Organics Collection and Composting Feasibility Study	7,500	-	7,500	-	-	-	7,500
K 2014-05	Waynesville R-VI School District Go Green Tiger Recycling Phase II	26,050	-	26,050	-	-	-	26,050
K 2014-06	MRPC Community Outreach & Assistance Fund	16,257	-	16,257	-	-	-	16,257
K 2014-07	MRPC Compost Education Program in Schools	16,736	-	16,736	13,542	327	-	3,521
K 2014-08	MRPC's Illegal Dump Cleanups	23,485	-	23,485	-	-	-	23,485
K 2014-09	MRPC Special Waste Collection	6,507	27,505	34,012	-	-	-	34,012
K 2014-10	MRPC Household Hazardous Waste (HHW) Satellite Collection Centers - St. Robert and Rolla	32,686	-	32,686	8,517	149	-	24,318
K 2014-11	City of Salem Recycling	20,480	-	20,480	-	-	-	20,480
K 2014-12	Maries County Recycling for Environmental Excellence	7,104	-	7,104	-	-	-	7,104
Totals		<u>\$ 454,446</u>	<u>\$ 74,483</u>	<u>\$ 528,929</u>	<u>\$ 323,990</u>	<u>\$ 5,504</u>	<u>\$ 32,797</u>	<u>\$ 243,240</u>
								Program income unobligated 19,473
								Interest income unobligated 403
								Carryover unobligated 16,269
								Net accounts receivable (4,306)
								Adjusted grant balance \$ 275,079
								Reconciled cash balance 275,079
								Unreconciled difference \$ -

MRPC = Meramec Regional Planning Commission

**REGION K - OZARK RIVERS SOLID WASTE MANAGEMENT DISTRICT
SCHEDULES OF GRANT FUNDING, DISBURSEMENTS AND GRANTS CASH BALANCES
JUNE 30, 2015**

Project Grant Number	Project Name	Beginning Program Funding Amount	Carryover Funds Obligated	Program & Interest Income Allocated	Total Program Funding	Total Disbursements	Allocated Accounts Payable	Allocated Retention Payable	June 30, 2015 Grants Cash Balance
K 2013-10	MRPC District Recycling Rate Study	\$ 28,457	\$ -	\$ -	\$ 28,457	\$ 21,116	\$ 5,504	\$ -	\$ 12,845
K 2013-14	Enhancements Inc. Drop-off Recycling Program	44,750	-	-	44,750	44,481	-	-	269
K 2014-05	Waynesville R-VI School District Go Green Tiger Recycling Phase II	26,050	-	-	26,050	22,326	22,143	183	26,050
K 2014-08	MRPC's Illegal Dump Cleanups	23,485	-	-	23,485	12,616	1,786	-	12,655
K 2014-09	MRPC Special Waste Collection	6,507	27,505	-	34,012	25,635	4,902	-	13,279
K 2014-10	MRPC Household Hazardous Waste (HHW) Satellite Collection Centers - St. Robert and Rolla	32,686	-	-	32,686	32,395	-	-	291
K 2014-11	City of Salem Recycling	20,480	-	-	20,480	13,684	-	-	6,796
K 2014-12	Maries County Recycling for Environmental Excellence	7,104	11,226	-	18,330	17,489	15,580	1,909	18,330
K 2015-01	Ozark Rivers Solid Waste Management District Operations	91,629	-	-	91,629	89,672	-	11,787	13,744
K 2015-02	Ozark Rivers Solid Waste Management District Plan Implementation	37,350	-	-	37,350	35,907	-	4,195	5,638
K 2015-03	Phelps County Commission Tough on Trash X	11,731	-	-	11,731	-	-	-	11,731
K 2015-04	Waynesville R-VI School District Go Green Tiger Recycling Phase III	20,000	-	-	20,000	-	-	-	20,000
K 2015-05	Wallis Companies at the Cuba Support Center Recycling Initiative	7,000	-	-	7,000	7,000	-	1,050	1,050
K 2015-06	Maries County Recycling for Environmental Excellence	6,842	-	-	6,842	-	-	-	6,842
K 2015-07	Phelps County Courthouse Recycling	6,542	-	-	6,542	-	-	-	6,542
K 2015-08	MRPC Household Hazardous Waste (HHW) Satellite Collection Centers - St. Robert and Rolla	32,625	-	-	32,625	9,485	6,090	-	29,230
K 2015-09	MRPC Compost Education Programs in Schools	14,851	-	-	14,851	2,018	375	-	13,208
K 2015-10	MRPC Illegal Dump Cleanups	20,096	-	-	20,096	-	-	-	20,096
K 2015-11	MRPC Special Waste Collection	22,086	-	-	22,086	-	-	-	22,086
K 2015-12	MRPC Regional Solid Waste Management Plan Update for Ozark Rivers Solid Waste Management District	781	-	20,702	21,483	24	24	-	21,483
K 2015-13	MRPC's Community Outreach and Assistance Fund	5,000	-	-	5,000	-	-	-	5,000
K 2015-14	Dixon High School Key Club's The Choice is Yours - Waste It or Recycle It (2015)	5,100	-	-	5,100	-	-	-	5,100
K 2015-15	City of Salem Recycling	22,809	-	-	22,809	-	-	-	22,809
Totals		\$ 493,961	\$ 38,731	\$ 20,702	\$ 553,394	\$ 333,848	\$ 56,404	\$ 19,124	\$ 295,074
									Program income unobligated 20,525
									Interest income unobligated 418
									Carryover unobligated 12,645
									Net accounts receivable (2,841)
									Adjusted grant balance \$ 325,821
									Reconciled cash balance 325,821
									Unreconciled difference \$ -

MRPC = Meramec Regional Planning Commission