

INDEPENDENT ACCOUNTANT'S REPORT
PERFORMANCE AUDIT

REGION I ST. LOUIS-JEFFERSON
SOLID WASTE MANAGEMENT DISTRICT
ST. LOUIS, MISSOURI

FOR THE PERIOD JANUARY 1, 2009 THROUGH
DECEMBER 31, 2011

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ACCOUNTING PROGRAM

McBRIDE, LOCK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

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documentation, are timely, presented accurately and in accordance with the DNR Solid Waste Management Program guidelines.

6. To determine that expenditures by the district from advancements and reimbursements made by 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 that the subgrant project effectively met its goal of diverting waste from landfills or providing environmental education and to determine the cost per unit (tons of waste diverted or per student).

Scope

The scope of our audit of Region L SWMD was for the three fiscal years ended December 31, 2011.

Methodology

Our methodology included reviewing the organization of the district, minutes of meetings, written policies and procedures, financial records, and quarterly and final reports; interviewing district personnel; evaluating internal controls; and evaluating and inspecting grant projects. Our audit procedures and objectives were set forth in the Missouri Department of Natural Resources, Solid Waste Management Program audit program. See the separate section for a detailed list of the audit procedures.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that 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 that 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 Region L SWMD 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.

McBride, Lock & Associates

McBride, Lock & Associates
Certified Public Accountants
Kansas City, Missouri

November 16, 2012

REGION L ST. LOUIS-JEFFERSON
SOLID WASTE MANAGEMENT DISTRICT
ST. LOUIS, MISSOURI

HISTORY AND ORGANIZATION

Missouri's twenty 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 preventive or remediation of illegal dumps. To help achieve their goals, districts administer grants to public and private entities within their district, made possible with monies from the Solid Waste Management Fund through the Missouri Department of Natural Resources (DNR).

The Region L St. Louis-Jefferson Solid Waste Management District (Region L SWMD or the district) was formed pursuant to RSMo, 260.305 and was officially recognized by the DNR in January 1992. In April 2001 the DNR officially recognized the inclusion of St. Charles County as a part of Solid Waste Regional Grouping L. The district includes the City of St. Louis and the counties of Jefferson, St. Louis and St. Charles and their participating cities with a population of 500 or more. 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 purpose is to develop and improve efforts to reduce the amount of solid waste generated and disposed of in a three county region, which includes the City of St. Louis, and to meet the goals set out in RSMo. Chapter 260. The district will make recommendations and suggestions relating to solid waste collection, storage, transportation, remanufacture and disposal. The district also intends to promote local problem solving and autonomy in solid waste management systems.

The district is comprised of an executive director, four full-time employees and one part-time employee. Region L has adopted an alternative management structure governed by an executive board comprised of five members from the County of St. Louis, three members from the City of St. Louis, two members from the County of Jefferson and two members from the County of St. Charles. Executive board members are appointed for a term of four years in office.

Executive board members as of the end of the audit period at December 31, 2011, are listed below.

Executive Board Members:

- Jennifer Freund – St. Louis County
- Pat Kelly – St. Louis County
- John Haasis, Chairman – St. Louis County
- Daniel E. Carver, III – St. Louis County
- William R. Ray, Jr – St. Louis County
- Beth Lewandowski – City of St. Louis
- Jean Ponzi, Vice Chairman – City of St. Louis
- Dan Sise – City of St. Louis
- Jerry Brown – Jefferson County

- Kara Dunnam – Jefferson County
- Ryan Tilley – St. Charles County
- Wendy Prakop – St. Charles County

**REGION L ST. LOUIS-JEFFERSON SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES
FOR THE THREE YEARS ENDED DECEMBER 31, 2011**

During the period October 22, 2012 through November 16, 2012, the audit firm of McBride, Lock & Associates conducted a performance audit of Region L St. Louis-Jefferson Solid Waste Management District. Our audit procedures were set forth in the Missouri Department of Natural Resources (DNR), Solid Waste Management Program audit program and included:

1. Entrance Conference

- We conducted an entrance conference with the solid waste management 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.
- 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.
- We obtained and reviewed a listing of the executive board's advisory committee members including their affiliation.
- We obtained and reviewed the district's bylaws to determine that requirements are in compliance with RSMo and that the bylaws are approved.
- We prepared a summary of the current organization of the district.

Findings: None.

3. Minutes of Meetings

- We reviewed minutes of the executive board meetings for the engagement period.
- 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 Audits

- We reviewed the findings of the previous performance engagement and the financial audits performed for the district, documenting the status of the findings and the corrective action taken by the district.

Findings: See Schedule IV - Schedule of Prior Audit Findings.

5. Internal Controls

- We completed the "Internal Control Questionnaire" form prepared by the DNR, which identifies strengths and weaknesses of the internal controls.

Findings: See Finding Nos. 1, 2, 3, and 4.

6. Cash

- We obtained the monthly bank statements and bank reconciliations for each month of the audit period and reviewed them for propriety and accuracy.
- We determined whether the board was provided an opportunity to review financial reports/reconciliations and that they were dated and signed as being reviewed by the board.
- We obtained a listing of DNR funds for the engagement period.
- We provided a makeup of the district's cash balance at December 31, 2009, 2010 and 2011, and reconciled the cash balance reported to the DNR on the Quarterly Project Financial Summary Report to 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 cash management process for forecasting cash needs and requesting funds.

Findings: See Finding No. 1.

7. Administrative/Management Services

- We determined whether the district contracted out administrative/management services.
- We determined if the contract was in compliance with DNR rules and regulations; that contract terms are written and properly approved; and that invoices and supporting documentation for billing of services are appropriate, properly approved, and in compliance with contract terms.

Findings: None.

8. Records

- We documented 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: See Finding Nos. 4 and 14.

9. General Terms and Conditions

- We reviewed procedures and documented the district's compliance with the General Terms and Conditions, which are included as part of the financial assistance agreement between the DNR and the solid waste management district and which also applies to any subgrantee that receives DNR funding.

Findings: See Finding Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 15 and 16.

10. District Grants

- We obtained a schedule of district grants from the DNR for FY 2009, 2010 and 2011, and reviewed the Guidance Document for Solid Waste Management District Grants.
- We reviewed proposals for FY 2009, 2010 and 2011, the project and budget periods, and the proposal review and evaluation process used by the district to determine compliance with the guidance document.
- We reviewed a sample of awarded projects selected by the DNR and completed a "Detailed Review of District Grant Projects" form prepared by the DNR on each project.

Findings: See Finding Nos. 9, 10, 11, 12, 13, 14, 15 and 16.

11. Exit Conference

- We conducted an exit conference with the district and the DNR to discuss the results of the engagement.

REGION L
ST. LOUIS-JEFFERSON SOLID WASTE MANAGEMENT DISTRICT
ST. LOUIS, MISSOURI

Schedule of Findings and Questioned Costs
For the Three Fiscal Years Ended December 31, 2011

1. Lack of Executive Board Review of the Bank Reconciliations

Condition – The district does not have a policy for executive board review of bank reconciliations prepared for district bank accounts. Additionally, there is no indication on the bank reconciliations or in the board meeting minutes that the bank reconciliation along with the bank statements are being reviewed by the board. It was noted that the district has retained an accounting firm to provide a quarterly review of the bank reconciliations to help ensure effective control is maintained over cash; however, the executive board should also be required to review the bank reconciliations along with the bank statements on a monthly basis.

Criteria – Section 1.1.3. of the DNR General Terms and Conditions states, “Effective control and accountability must be maintained for all district and district subgrantee cash, real and personal property, and other assets.”

Effect – The lack of effective controls over cash increases the risk that errors, irregularities or improper expenditures will not be detected in a timely manner.

Cause – The district did not have a policy and related procedures for executive board review of district bank reconciliations to ensure adequate board oversight.

Recommendation – We recommend that the district immediately implement a policy in which bank reconciliations prepared on district bank accounts are timely reviewed along with the bank statements, dated and signed by the Treasurer or other executive board member evidencing their review.

District Response – “The District’s policy is to have all bank reconciliations are professionally reviewed on a regular basis. The District Executive Board has contracted with professional CPA firms to perform quarterly reviews of all bank reconciliations and other financial information for approximately 10 years. This is in order to provide professional review that may be beyond the expertise of most executive board members. If any issues were to arise during the regular professional review, they would be immediately brought to the attention of the Director and the Executive Board. This ongoing professional review far exceeds control measures provided by other organizations, which provides effective control and accountability. As in most similar organizations, board members are not trained accountants and, due to this, our board established appropriate additional measures to insure accuracy and accountability.

The ongoing process is that the Director opens and reviews bank statements, staff accountant does the reconciliation, and independent CPA review follows. Any issues would be brought to the attention of the board and director. Executive Boards are generally not trained to perform

detailed accounting functions, and our process has provided for ongoing independent professional review. This practice will continue.

In addition, the Executive Board approved the creation of a standing Finance Committee to also review financial information and report to the Executive Board at regular meetings. A copy of the policy adopted at the January 22, 2013 Executive Board meeting is attached. Quarterly reviews by CPA firms will continue as the best review process for financial information. This will also be supplemented with an additional standing Finance Committee review, which will be reported to the full Executive Board at regular meetings.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and while we acknowledge improvements with the addition of the newly implemented policies and procedures, we do not feel the stated corrective action is responsive to the concern. Bank reconciliations need to be reviewed by the Board Treasurer who possesses the in-depth knowledge of the district’s financial operations and associated bank reconciliation attachments to thoroughly and adequately review the materials at hand.

2. **Insufficient Control Over Disbursement Signature Authorization**

Condition – The district’s check signing policy requires dual signature on all checks over \$500 for district operations and dual signatures are required on all grant checks. Our review noted check number 5644 in the amount of \$10,750 was issued to the subgrantee with only one authorized signature. Additionally, our review noted four checks where the payee was also an authorized signer on the check.

Criteria – Section 1.1.3. of the DNR General Terms and Conditions states, “Effective control and accountability must be maintained for all district and district subgrantee cash, real and personal property, and other assets.”

Effect – The district does not have effective controls over cash.

Cause – This was an administrative oversight by the district.

Recommendation – We recommend that the district improve their controls over the disbursement process to ensure that all checks are issued under proper control and in accordance with the district policy. Additionally, we recommend that the district implement procedures to ensure that the check signer is not the payee.

District Response – “The District has had dual signatures on all checks for years, exceeding its own policy guidelines. One check from early in 2009 only had one signature. This was the only instance over the three-year review period. None have occurred in over four years since then. District policy for the three-year review period required two signatures for all grant checks, and required one signature for small operating payments under \$500.00. The District updated its check signature policy at the January 22, 2013 Executive Board meeting. Two signatures are now required for all checks, adding small operating checks as well. No staff or payees sign checks. A copy of the revised policy has been provided.”

Auditor's Evaluation of District Response – We have reviewed the district's response and feel that the stated corrective action is responsive to the concern.

3. **Lack of Adequate District Policy for Mileage Reimbursement**

Condition – The district lacks an adequate policy stating the procedures and requirements for processing mileage reimbursements to board members and district employees which should include requirements regarding starting and ending points, mileage limitations and submitting proper documentation to support mileage.

Criteria – Section I.I.3. of the DNR General Terms and Conditions states, "Effective control and accountability must be maintained for all district and district subgrantee cash, real and personal property, and other assets."

Effect – The district failed to maintain detailed information and documentation to support the mileage reimbursements.

Cause – Procedures or requirements in place to provide guidance to board members and district employees when processing mileage reimbursement requests were not adequate.

Recommendation – We recommend that the district executive board develop, approve, and implement an adequate mileage reimbursement policy which addresses its procedures for issuing mileage reimbursement payments to board members and district employees. This policy should include requirements regarding starting and ending points, mileage limitations and submitting proper documentation to support mileage. The district should also consider implementing a standard mileage reimbursement form as a way to strengthen controls over the process.

District Response – "The District has operated under a standard mileage reimbursement policy, including the use of mileage reimbursement forms, for many years. These forms included starting and ending points, purposes, total miles, etc. District procedures have been to reimburse actual costs instead of a per diem system. The District feels this saves money over time. The main issue that was recommended by the auditor was to include more specificity in locations. For example, when traveling to Jefferson City for the DNR SWAB meeting, the information on the forms may have said Maplewood to Jefferson City with SWAB as the purpose. They now show District office to DNR office with specific addresses listed, respectively. The District has since implemented that recommendation.

For further clarification, the District adopted a more detailed travel policy at its January 22, 2013 Executive Board meeting. A copy of that policy is attached. Current procedures and additional policy address any concerns regarding mileage reimbursement."

Auditor's Evaluation of District Response – We have reviewed the district's response and feel that the stated corrective action is responsive to the concern.

4. Lack of Internal Control and Supporting Documentation for District Credit Cards

Questioned Costs - \$835.51

Condition – Our review of district credit cards noted the following:

- A. The district has six credit cards distributed between the executive director, staff, and a board member that can be used to make district purchases. Our review found that the district lacks an approved set of policies and conditions for the use of these credit cards.

In conjunction with a lack of a formal policy, we also identified a lack of executive board oversight and review of district credit card statements. In the last two years of the audit period, there was no indication in the meeting minutes that the full board was reviewing the credit card statements as they had in fiscal year 2009. Multiple statements within the audit period failed to evidence any board member review and payment approval. Testing also identified one instance where, based on the board members initials and date, review and approval of the statement charges took place post payment. Further contributing to a lack of sufficient review, we found that the individuals charged with statement review and approval hold district credit cards.

- B. Our review of district credit card usage identified numerous transactions where the district was unable to provide itemized receipts to support the charges. The majority of these transactions were restaurant charges where only the non-itemized, credit card signature receipt was maintained. Additionally, the expenditures associated with these transactions are being questioned as excessive and non-essential costs at Finding No. 5.
- C. Our review of district credit card usage identified numerous transactions where the district was unable to provide any type of receipts to support the charges as detailed on the credit card statements. Based on the allocation of funds between local and state, the amount of state funding provided for these purchases totaled the questioned amount of \$835.51. See Schedule II – Schedule of Unsupported Credit Card Transactions for a listing of transactions.

Criteria – Section 1.1.3. of the DNR General Terms and Conditions states, “Effective control and accountability must be maintained for all district and district subgrantee cash, real and personal property, and other assets.” Additionally, Section 1.1.2. of the DNR General Terms and Conditions states, “Maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to...outlays or expenditures, permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.”

Effect – Without proper board approved credit card policies and conditions, it is not clear to the card users what purchases are necessary, appropriate and in compliance with grant terms and conditions. Furthermore, insufficient oversight and review and lack of proper documentation to support expenditures exposes the district to the risk of having unauthorized credit card usage by card holders and the subsequent reimbursement to the DNR for any improperly expended state funds.

Cause – The district did not adopt a written credit card policy and did not establish a proper review process over credit card transactions. Procedures or requirements in place to provide guidance to board members and district employees over credit card transactions were not adequate.

Recommendation – We recommend that the district executive board develop, approve, and implement written policies and procedures detailing credit card usage, approval and review to determine that all district expenditures charged on credit cards are necessary, appropriate and made in accordance with all conditions governing use of district funds. Additionally, we recommend that the district develop and implement procedures to require that all credit card expenditures are properly supported by itemized receipts so that these charges may be adequately monitored by the executive board and the DNR. Additionally, the audit questions expenditures of state funds in the amount of \$835.51 for lack of support documentation.

District Response –

- A. “The District has had a written credit card policy, set forth in the credit card agreement, and signed by individual cardholders. This legal document sets forth an overall credit limit, and establishes complete personal responsibility for each card holder for all charges on his/her particular card. This policy and written agreement eliminate all risk on the District, and establish complete individual responsibility. This policy was provided to the auditor.

Current procedures include review of unopened statements by the Director and review of all charges. The staff accountant review of statements follows, including review of receipts for individual charges. Statements charges are again reviewed by the Director when checks have been prepared. Finally, statements are reviewed by at least two different Executive Board members as part of the check signing review process. Check signatures evidence regular review by at least two Executive Board members as part of the payment process. No cardholders sign payment checks. See also response #2 above.”

Additionally, the board adopted expanded policy to provide further clarification at the January 22, 2013 board meeting. A copy of that policy has been provided. The District now has cards for four staff members, has an overall limit of \$5,000.00, and has established individual card limits, none of which exceed \$2,000.00. Individual responsibility for all charges remains in effect, and no board members have cards. All policy concerns are addressed.”

- B. “The District policy is to retain all credit card receipts, but the District was only keeping the signature part of meal receipts showing place, amount, and purpose. Additional information is maintained to indicate attendees and purpose. The District has begun to also retain the itemized information provided by restaurants to support meal receipts. This is now standard District procedure, also addressed in the January 22, 2013 credit card policy elaboration.”
- C. “An occasional receipt has gotten lost over a three year period, but such is rare. The District has provided additional information about each of those expenditures, including the purpose for the expenditure. Most are self-explanatory, and described in schedule.

The District requests that these charges be accepted. The District works hard to avoid lost receipts, and will continue to do so in the future. Finally, the District requests that \$713.02 in local funds be eliminated from the report and the unsupported schedule, as they are outside the scope of the audit. The District has authority over these local funds, is reasonable in their use, and there are no restrictions regarding these funds.”

Auditor’s Evaluation of District Response –

- A. We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.
- B. We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.
- C. We have reviewed the district’s response and as management has failed to propose the development and implementation of procedures to ensure all credit card expenditures are properly supported by receipts so charges may be adequately monitored by the executive board and the DNR, we do not feel it adequately addresses the concern.

5. **Excessive and Non-Essential District Expenditures**

Questioned Costs – \$7,960.45 ✓

Condition – During our review of district administrative expenses, we noted numerous purchases deemed to be excessive and a non-essential use of public funds. Examples of these purchases include food items, gourmet coffee beans, drinks, and candy. Over the three year audit period, we identified the habitual purchase of items in the aggregate amount of \$11,305.46. Based on the allocation of funds between local and state, the amount of state funding provided for these purchases totaled the questioned amount of 7,960.45. See Schedule III – Schedule of Excessive and Non-Essential Credit Card Purchases for a listing of transactions. Also, see Finding No. 4 for a lack of executive board review and supporting documentation for district credit card transactions.

Criteria – 10 CSR 80-9.050(2)(D)(2) states, “The following costs are considered ineligible for district grant funding:…J. Food and beverages for district employees, board members or subgrantees at non-working meetings;…”

Additionally, Section 1.1.5. of the DNR General Terms and Conditions states, “Allowability of costs shall be determined in accordance with cost principles contained in OMB Circular No. A-87 for state and local governments…” OMB Circular No. A-87 states, “...costs must meet the following general criteria: a. Be necessary and reasonable for proper and efficient performances and administration of Federal (State) awards.” This Circular also states, “A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.”

Effect – The lack of adequate controls over cash allows for improper use of public funds.

Cause – The district believes that these expenditures are necessary and appropriate for reducing solid waste and expanding recycling activities.

Recommendation – We recommend that the district be required to monitor expenditures to ensure that the district is making necessary and appropriate purchases, and seek reimbursement for any improperly expended funds. Additionally, the audit questions expenditures of state funds in the amount of \$7,960.45 as excessive and non-essential to the administration of the district.

District Response – “It should be recognized that grant administration is only a part of the District’s activities in fulfilling its complete mission. The District’s mission is to expand waste reduction and recycling in the St. Louis region. This will best occur when District staff are engaged and out in the community to the maximum extent possible. Recycling has grown tremendously in the St. Louis region, with the District playing a major role in that growth.

The District contends that the vast majority of these expenses are reasonable, normal operating expenses of overall District operations and should be removed from the report. These cumulative minor expenditures were reasonable, necessary in conducting activities to carry out the District’s complete mission, and made in accordance with line items in the District budget approved by both the Executive Board and DNR. The District has added a code for each of the expenditures to identify the type of expenditure for informational purposes. Codes have been added to the attached spreadsheets, and each code is discussed below.

Code 1 is for Executive Board meetings, including the full board, grant committee, and advisory committees. Board members all have jobs, need to meet at lunch, and have up to an hour of travel one way. The District has an approved line-item budget for these expenses. Total for a three year period was \$2,314, for an annual average of \$771. These expenses should be removed from the report.

Code 2 is for group working meetings, including District grant applicant review meetings, regional household hazardous waste projects, and other group projects. The three year total was \$970, an annual average of \$323. There is a line-item in the approved budget to support these expenses. These expenses should be removed from the report.

Code 3 is for other District admin meetings, including meetings with executive board members and the jurisdictions comprising the District. These include admin meetings for check signing, etc., new board member orientation, and education and administration for representatives of the major jurisdictions. Board members and jurisdictional representatives all have jobs, and the District works to accommodate meetings into their schedules. These totaled \$819 for three years, an average of \$273 per year. There is an approved line-item for these expenses. These expenses should be removed from the report.

Code 4 is for DNR, State Solid Waste Advisory Board, and District Planners meetings. District board and staff provide statewide leadership for these efforts, and meetings are primarily in Jefferson City or Columbia. Costs for a three year period were \$525, for an annual average of \$175. The District had approved travel line-item in its budget for these expenditures. These expenses should be removed from the report.

Code 5 is for expenses related to out of town travel, most for training and conferences. The District has an approved budget for these items. Training is important for District staff and

board members. The recycling industry has evolved rapidly, and the District maximizes training opportunities within the constraints of the budget approved by the Executive Board and DNR. Costs for the three year period totaled \$1,030, an annual average of \$343. These expenses should be removed from the report.

Code 6 is for light refreshments for working meetings at the District office. The District has ongoing and frequent small meetings for grant administration, project planning, reporting requirements, consulting assistance, information, project endorsements, etc. The District encourages visitors to the office and provides an open office and available meeting space on an ongoing basis. The District incurred expenses of \$839 over the three-year period, for an average annual cost of \$276. These expenses should be removed from the report.

Code 7 is for educational, technical assistance, planning, and grant project meetings. Predominantly within the region, working lunch meetings are a preferred option for some parties, and an issue of available time for others. These meetings allow for more detailed discussions and greater understanding in order to expand recycling in the region. These expenses totaled \$832 over the three-year period, for an annual average of \$275. These expenses should be removed from the report.

Code 8 is for books, periodicals, and subscriptions. These are resource and education materials for staff and visitors totaling \$89 dollars over the three-year period, for an average of only \$30 per year. These expenses should also be removed from the report.

Lastly, code 9 was for promotional items, a total of \$209 for the three-year period. There was only one item, a promotional "Recycling Pays" wrapper for candy bars used at educational events. The item was highly successful, and the design was shared with numerous other organizations. This was the only promotional expenditure for the three-year period, vastly below the allowable level of expenditure for promotional items. This expense should be removed from the report.

It is important to note that less than \$8,000 in expenses was questioned for a three year period, slightly over \$2,000 per year. These are normal, reasonable business expenses charged to line items in the District operating budgets that were approved by both DNR and the District Executive Board as costs necessary in carrying out the District's objectives for that budget's operating year. The District strongly believes almost all of those expenses should be excluded from the report at all as they are reasonable costs incurred in carrying out the District's mission and objectives.

The District has practiced modesty in incurring reasonable expenses in its efforts to expand recycling in the region. The District invests time and resources to educate, engage, promote, consult, etc. in order to accomplish its mission. This includes encouraging visitors to the District, and going out into the community. The District has the statutory authority to make these expenditures, and the District has small line-items in its budget for these purposes. These budgets are pre-approved by the District Executive Board and DNR. The District generally does not use all of the allocated resources, and stretches the use of approved funds to go as far as possible.

The District acknowledges that a couple of expenses were unnecessary. These include a waiting room book for visitors costing \$12.99, and a chocolate purchase for \$22.00 that provided refreshments for office visitors. The District will reallocate those expenses to local funds.

Finally, the District also has a small amount of local funding available. These are not state funds and have no restrictions regarding their usage. As they are not under the purview of DNR or state regulations, they are outside the scope of this audit and not generally discussed in this response. The same points discussed regarding questioned expenditures of District funds would also generally apply to local funds as well. They are normal and reasonable expenditures in the process of working to accomplish District objectives to expand recycling in the region as well as grant administration. It is also confusing to have local expenses included in the same schedule as state funds, with "L" designating local funds, and the District being identified as "Region L." The District requests that the \$3,345.01 in local funds listed for the three-year period be removed from the report and schedules.

Auditor's Evaluation of District Response – We have reviewed the district's response and do not feel it adequately addresses the concern.

6. **Non-Compliance with the DNR Travel Requirements**

Questioned Costs - \$648.28

Condition – The Executive Director was authorized to travel to Europe in 2009 to attend the World Resource Forum conference under the provision that all expenses were to be paid from local funds. The cost of the international flight was paid using American Express rewards valued at \$736.69. It was determined that approximately 12% of the American Express charges in 2009 were for local expenditures and therefore only \$88.41 of the rewards value would be attributable to local usage.

Criteria – A letter from the DNR to the district's Executive Director dated June 30, 2009, states "... The SWMP cannot support the costs of travel and accommodations as being reasonable and necessary expenditures of district operations or grant funds. We believe comparable conferences are likely available within the United States at lesser cost for travel and accommodations."

Effect – The lack of adequate controls over cash or cash equivalents, such as reward points, allows for improper use of public funds or equivalents.

Cause – This was an administrative oversight by the district.

Recommendation – We recommend that the district be required to monitor expenditures to ensure that the DNR authorization is properly adhered to when applicable. Additionally, the audit questions expenditures for travel in the amount of \$648.28.

District Response – "DNR requested that the District not use District funds for travel expenses. The District complied with this request. No state funds as the District understood state-funds to entail were used for travel expenses. Personal funds and vacation time provided the majority of resources, with some supplemental local funding. The use of rewards points avoided costs, and the District did not consider rewards points to be state funds. Rewards points were not provided

the District did not consider rewards points to be state funds. Rewards points were not provided by DNR and are not funds that could be used as operating costs or given to a subgrantee. District funds are cash and inherently different than rewards points. The auditor called these "equivalent" to state funds, clearly acknowledging that they are not state funds as commonly understood. The use of rewards points is now addressed as part of the policies adopted on January 22, 2013. A copy of the policy has been provided."

Auditor's Evaluation of District Response – We have reviewed the district's response and do not feel that the stated corrective action is responsive to the concern.

7. **Use of District Funds for Questionable Travel Expenditures**

Questioned Costs - \$468.77

Condition – Our review of district credit card transactions identified two instances where district funds were used for questionable travel expenditures. They are as follows:

- The Executive Director attended the Balle Business Conference held in the State of Washington beginning on June 15, 2011. Based on airplane tickets and receipts, the Executive Director traveled to the region prior to the conference, on June 11, 2011, and spent time in British Columbia, Canada. The district was unable to provide sufficient support of a business purpose for this travel and reference to this travel was not noted in the board meeting minutes. Expenses charged to the district credit card for the days prior to the conference include \$143.93 for a hotel stay, \$251.96 for rental car expense and \$38.28 for fuel.
- The Executive Director charged \$238.60 for hotel and gas in Wisconsin during October 2010 on the district credit card. Of this amount, \$34.60 was charged as a state funded expense with the remainder charged to local funding. No documentation was maintained by the district to support a business purpose for this travel and reference to this travel was not noted in the board meeting minutes. It was noted that the Executive Director was able to obtain and provide email confirmations from the Wisconsin Department of Natural Resources and the City of Madison that the trip was made. However, this documentation was not maintained by the district.

Criteria – 10 CSR 80-9.050(2)(D)(2) states, "The following costs are considered ineligible for district grant funding: A. Operating expenses, such as salaries and expenses that are not directly related to district operations or the project activities;..."

Additionally, Section I.I.5. of the DNR General Terms and Conditions states, "Allowability of costs shall be determined in conformance with cost principles contained in OMB Circular No. A-87 for state and local governments..." OMB Circular No. A-87 states, "...costs must meet the following general criteria: a. Be necessary and reasonable for proper and efficient performances and administration of Federal (State) awards." This Circular also states, "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost."

Furthermore, Section I.D.4. of the DNR General Terms and Conditions states "For questioned costs that the SWMP determines to be inappropriate or unnecessary, the District shall repay the SWMP or the SWMP shall withhold from the District's allocation the amount of the cost..."

Effect – The district is at risk to reimburse the DNR for any improperly expended funds.

Cause – The district did not maintain adequate supporting documentation and did not establish a proper review process over credit card transactions.

Recommendation – We recommend that the district be required to monitor expenditures to help ensure that the district is making reasonable and necessary purchases, and seek reimbursement for any improperly expended funds. Additionally, the audit questions unreasonable and unnecessary use of district funds for travel expenditures in the amount of \$468.77.

District Response – "This expenditure was for District purposes. An additional night was added to conference travel to investigate waste reduction and recycling programs in the Pacific Northwest. This is one of the most advanced recycling regions anywhere. The region is highly progressive for single and multi-family recycling, organics recovery, zero waste, extended producer responsibility and product stewardship, among other things. One night lodging, one tank of gas, and car rental costs were incurred. No special and separate board authorization was required as authorization to use travel funds is granted by the Executive Board through its budget approval process. This recycling program investigation and research benefitted District program purposes. The District requests that this item be removed from the report."

The second listed expenditure was also for District purposes. District staff met with Wisconsin state DNR recycling officials, the Recycling Program Director for the City of Madison, and the State Environmental Leadership Program, a national environmental training program for non-profit organizations. Documentation regarding the meetings was supplied to the auditor. One tank of gas, and no expenses, was charged to District funds. A total of \$34 of District funds was used for this educational and research activity. Special Executive Board approval was not required as authorization to use travel funds was already granted by the Executive Board through its budget approval process. These meetings supported District program purposes. The District requests that this item be removed from the report. Additionally, inclusion of local funds should also be removed, as they are outside the scope of the audit."

Auditor's Evaluation of District Response – We have reviewed the district's response and do not feel that the stated corrective action is responsive to the concern.

8. **Gifts Provided To Subgrantees and Flowers For Board Members and Employees**

Questioned Costs - \$189.09

Condition – Our review of expenditures noted three instances where the district provided gifts to a subgrantee in the amount of \$428.23 during the three year review period. The amount of state funding expended for these gifts was \$189.09. Additionally, our review noted three instances where the district provided flowers to district board members and employees in the amount of \$231.26. The district used local funding to purchase the flowers.

Criteria – 10 CSR 80-9.050(2)(D)(2) states, “The following costs are considered ineligible for district grant funding:…G. Gifts;…K. Memorial donations for board members, district employees, or subgrantees;…”

Additionally, Section 1.1.5. of the DNR General Terms and Conditions states, “Allowability of costs shall be determined in conformance with cost principles contained in OMB Circular No. A-87 for state and local governments…” OMB Circular No. A-87 states, “...costs must meet the following general criteria: a. Be necessary and reasonable for proper and efficient performances and administration of Federal (State) awards.” This Circular also states, “A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.”

Effect – The district is at risk to reimburse the DNR for any improperly expended funds.

Cause – This was an administrative oversight by the district. The transaction was misclassified as a state funded expense.

Recommendation – We recommend that the district be required to monitor expenditures to help ensure that the district is making necessary and appropriate purchases, and seek reimbursement for any improperly expended funds. Additionally, the audit questions unnecessary and inappropriate expenditures for the state funding of gifts in the amount of \$189.09.

District Response – “These very infrequent expenditures are paid using local funds. One charge over the three-year period was inadvertently not labeled for charge to local funds. A journal entry will be made to appropriately classify the expense to local funds to correct this one-time oversight. Only local funds will continue to be used for these very infrequent expenditures and, therefore, comments relating to local funds should be removed from the report.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and do not feel that the stated corrective action is responsive to the concern.

9. Cash Refund Issued to District Employee on Credit Card Charge

Questioned Costs - \$6.76

Condition – Our review of travel expenditures noted a receipt from the Radisson Hotel in Branson, Missouri, in which a \$6.76 cash refund was issued to a district employee for incorrectly charged state sales tax in lieu of issuing a credit to the card. There is no indication that the employee reimbursed the district for the cash refund.

Criteria – Section 1.1.2. of the DNR General Terms and Conditions states, “Maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to...outlays or expenditures, permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.”

Effect – The district is at risk to reimburse the DNR for any improperly expended funds.

Cause – The district was not aware of the condition.

Recommendation – We recommend that the district be required to monitor expenditures to help ensure that the district is making reasonable and necessary purchases, and seek reimbursement for any improperly expended funds. Additionally, the audit questions the unreimbursed refund to a district employee in the amount of \$6.76.

District Response – “This was an oversight. \$6.76 will be deposited into the District checking account.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.

10. Foreign Transaction Fees Paid With District Funds

Questioned Costs - \$6.13

Condition – Our review of expenditures noted four instances where the district incurred foreign transaction fees on credit card transactions conducted outside the United States in the amount of \$6.13.

Criteria – 10 CSR 80-9.050(2)(D)(2) states, “The following costs are considered ineligible for district grant funding: A. Operating expenses, such as salaries and expenses that are not directly related to district operations or the project activities.”

Effect – The district is at risk to reimburse the DNR for any improperly expended funds.

Cause – The district was not aware of the condition.

Recommendation – We recommend that the district be required to monitor expenditures to help ensure that the district is making reasonable and necessary purchases, and seek reimbursement for any improperly expended funds. Additionally, the audit questions the expense of foreign transaction fees in the amount of \$6.13.

District Response – “This was an oversight. \$6.13 will be reclassified to local funds.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.

11. Quarterly Reports Lack Details of Project Progress

Condition – Our review noted projects that did not reach the estimated tonnage to be diverted from landfills outlined in the plan implementation application. This condition was not reported on the quarterly status reports submitted to the DNR. The following projects were noted as not meeting their diversion goals:

- 2011015 – The project goal was stated to be 2,000 tons of pre-consumer food; however, approximately 357 tons were reported to the district.
- 2009063 – The project goal was stated to be 9 tons of materials; however, approximately 2 tons were reported to the district.
- 2009007 – The project goal was stated to be 3,499 tons of materials; however, approximately 4 tons were reported to the district.

Criteria – 10 CSR 80-9.050(6)(B)(1) states, “For each plan implementation and district subgrantee project in progress the district shall provide: ...A. The details of progress addressing the project tasks outlined in the plan implementation application; B. Problems encountered in project execution...”

Effect – The district is not always meeting the requirements in reporting the progress outlined in the plan implementation and problems encountered in project execution. Additionally, accurate and timely information is not available to the DNR to monitor the progress of the district grants.

Cause – The district did not ensure that the project progress, changes to the project scope, and problems encountered were adequately reported.

Recommendation – We recommend that the district implement procedures to ensure that quarterly and final reports adequately address the progress toward project tasks outlined in the plan implementation and problems encountered in project execution, which would include an analysis of project goals.

District Response – “The District awarded, 186 grant projects worth over \$6.5 million during the three-year period. Over 225 projects were under administration during the review period, and there are approximately 120-150 projects open at any one time. It is estimated that over 95% of all diversion projects exceed their project goals. Over 50 projects were sampled during the field work for this report, and many site visits were conducted. Strong, positive feedback was provided from all site visits. Comments follow for the three projects mentioned in the report.

- Project 2011015 – This pilot project was awarded significantly reduced funding, which the Executive Board commonly does in order to fund as many projects as possible. The goals should have been adjusted downward accordingly. The proposal target was food composting in 20 grocery stores, but available funding limited the project to 5 stores. Diversion was exactly what would be expected and hoped for with the reduced pilot program, with diversion continuing past the reporting period. The successful results demonstrate the potential for food waste recycling collection from regional grocery stores.
- Project 2009063 – This was an education project, not a diversion project. The District funds numerous education projects. Diversion is secondary and incidental to the project purpose. Educational results exceeded expectations.
- Project 2009007 – This was a completely new effort to begin recycling at special events in the City of St. Louis, limiting the knowledge base on which to estimate diversion. The project was only partially funded, and implementation was delayed due to budget and

staffing issues for the City of St. Louis. Program goals are being accomplished as recycling containers were eventually procured and are being utilized at special events throughout the City. Other organizations have also begun recycling at special events, furthering the expansion of event recycling. Additionally, education and outreach efforts continue to promote the program. As a result of this, and other District-sponsored projects, event recycling in the St. Louis region is rapidly becoming the standard practice. Finally, the educational value of event recycling is highly valuable, reinforcing the recycling message and strengthening other recycling programs. This new initiative has continued to grow and expand from these early efforts to implement a brand-new program.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and do not feel that the stated corrective action is responsive to the concern.

12. Final Reports Lack Details of Project Accomplishments and Diversion Reporting

Condition – Our review of final reports submitted to the DNR for projects 2009045 and 2009007 noted project reports did not include a comparison of actual accomplishments to the goals established, and a description as to how goals were either met, not met or were exceeded. Additionally, these final reports did not include the weight in tons of waste diverted.

Criteria – 10 CSR 80-9.050(6)(B)(1) states, “For each plan implementation and District subgrantee project in progress the District shall provide:…D. The weight in tons of waste diverted for each type of recovered material utilized in the project…” Additionally, 10 CSR 80-9.050(6)(B)(4) states, “The District shall submit to the department a final report for each District subgrantee project that shall include a comparison of actual accomplishments to the goals established and a description as to how the goals were either met, not met or were exceeded.”

Effect – The district is not always meeting the reporting requirements in reporting the weight in tons of waste diverted and a comparison of actual accomplishments to the goals established was not always reported.

Cause – The district did not ensure that the final results of the project were reported to effectively evaluate the project.

Recommendation – We recommend that the district implement procedures to ensure that quarterly and final reports adequately address the weight in tons of waste diverted and that a comparison of actual accomplishments to the goals established is included in the final report.

District Response – “The District regularly files final reports with DNR for hundreds of projects. Both final reports that were mentioned included discussions of project accomplishments. One final report, 2009007, was completed and transmitted to DNR after auditor review. The other project, 2009045, was a site improvement allowing additional storage of recovered materials to help address the need for specific quantities of materials to be accumulated before transport to markets. Thus, diversion was not a factor to be reported.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and do not feel that the stated corrective action is responsive to the concern.

13. Budget Amendment to Financial Assistance Agreement Not Reported

Condition – Our review of project number 2009045 noted that the district did not report a budget amendment to the financial assistance agreement in the quarterly status reports submitted to the DNR.

Criteria – 10 CSR 80-9.050(6)(B)(1) states, “For each plan implementation and district subgrantee project in progress the District shall provide:...C. Budget adjustments made within budget categories, with justifications...”

Effect – Accurate and timely information is not available to the DNR to monitor the progress of the district grants.

Cause – This was an administrative oversight by the district.

Recommendation – We recommend that the district implement procedures to ensure that any amendments to the financial assistance agreements of any district grant projects are timely included with the quarterly and final reports submitted by the district to the DNR.

District Response – “Project amendments are common in order to address project implementation circumstances. These are routinely included with progress reports to DNR. Out of many dozens of amendments, one copy was not included in report transmittals to DNR for an older project. A copy has since been provided to cure this oversight.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.

14. Budget Amendment to Financial Assistance Agreement Not Retained With Quarterly Status Reports

Condition – Our review noted projects that had budget amendments to their financial assistance agreement which were not retained with the district’s copy of quarterly status reports submitted to the DNR. The district was able to obtain copies of the amendments from the DNR to support that they were proper and timely submitted. The following projects were noted:

- 2011046
- 2009063
- 2009038
- 2009027
- 2009017

Criteria – 10 CSR 80-9.050(7)(E)(1) states, “The executive board shall retain all records and supporting documents directly related to the funds and projects for a period of three years from the date of submission of the final status report and make them available to the department for audit or examination.”

Effect – The district has not fully complied with SWMP rules and regulations.

Cause – This was an administrative oversight by the district.

Recommendation – We recommend that the district implement procedures to ensure that any amendments to the financial assistance agreements of any district grant projects are retained with the district’s copy of quarterly status reports submitted to the DNR for a period of three years from the date of submission of the final status report to evidence that budget amendments were proper and timely submitted.

District Response – “Budget amendments are provided with quarterly reports to DNR and maintained in District grant project folders. One staff member was not making an additional copy to attach to the District copy of the quarterly reports submitted to DNR in order to reduce waste. An additional copy is now attached to copies of reports submitted to DNR, in addition to the grant project file copies of any amendments. This additional copy does generate additional paper that could be reduced. Both DNR and the District had copies and the District feels that this is a non-issue that could be removed from the report.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.

15. Failure to Assign Security Agreement in Equipment Purchased for \$5,000 or More With District Grant Funds

Condition – Our review of project 2010040 noted a security interest was not assigned to the district with documentation that the district is listed as a lien holder for the purchase of a trailer partially funded with district grant funds. Additionally, the trailer was not recorded on the district’s inventory records.

Criteria – Section I.M.3.b. of the DNR General Terms and Conditions states, “The District subgrantee hereby grants to the District, its successors, and assigns a security interest in all equipment purchased by the District subgrantee for \$5,000 or more, in whole or in part, with grant funds...v. If the equipment owned by the District subgrantee is purchased with grant funds, the District’s subgrantee must provide documentation that the District is listed as a lien holder on the UCC-1 form.”

Additionally, Section I.M.2.a. of the DNR General Terms and Conditions states, “Equipment records must be maintained that include...”

Effect – The district risks the subgrantee transferring, selling, or pledging equipment as collateral by not obtaining a security interest or filing a UCC-1 form. Additionally, the district increases the potential risk that property will not be adequately protected from theft or loss when property is not recorded on the inventory records.

Cause – This was an administrative oversight by the district.

Recommendation – We recommend the district implement procedures to ensure that all equipment purchased for \$5,000 or more with district grant funds is adequately protected with a security interest agreement and UCC-1 form on file. Additionally, we recommend that the

district ensure that equipment purchased with district grant funds is properly included on the inventory records.

District Response – “The District maintains approximately 60-75 security agreements for grant projects at any one time, in addition to deeds of trust for site improvements. District procedures include semi-annual inspections and diversion reporting, significantly more frequently than the two-year inspection requirement set forth in DNR regulations. For Project 2009045, unspent funds from the partially-funded project allowed partial funding for a collection trailer, which was slightly above the secured interest threshold amount of \$5,000.00. This was an oversight and the security agreement was put in place immediately. The District appreciates being made aware of the situation. A copy was provided to the auditor.”

Auditor’s Evaluation of District Response – We have reviewed the district’s response and feel that the stated corrective action is responsive to the concern.

16. **Utilization of Subgrantee Equipment**

Condition – Review of project number 2011022 found that the subgrantee used grant funds to fund the rent and utilities of an expanded facility for flooring recycling as well as the purchase of a shrink-wrapping machine at a cost of \$4,365. Observation at the grantee’s facility found that the shrink-wrapping machine was situated in the new flooring facility rather than the expanded area designated for recycling. We also identified numerous pallets of a new flooring product that were shrink-wrapped with the district funded equipment.

Criteria – Section I.A.7. of the DNR General Terms and Conditions states, “Any funds awarded and disbursed to a district, which are not expended or encumbered, for the purpose of which the funds were awarded, will be repaid by the District to the SWMP for deposit into the SWMF.”

Effect – The district is at risk to reimburse the DNR for any district grant funds which are not expended for the purpose for which the funds were awarded.

Cause – The district was not fully aware of the condition.

Recommendation – We recommend that the district review project number 2011022 to ensure that equipment purchased with District grant funds has been properly utilized in accordance with the project implementation and the financial assistance agreement.

District Response – “Project 2011022 is expanding carpet recycling in the region by assisting an existing carpet company with implementing carpet recycling into its operations. Upon implementation, final placement of the equipment was determined by the subgrantee to maximize operational efficiency. Final placement was done to best work with the facility operations, and may not always be the placement originally envisioned by the grantee. This is an acceptable practice to the District. District funds are not used for shrink wrap supplies, and use of the machine for other aspects of the grantee’s operations does not affect the availability of the equipment for recovered carpet processing. Therefore, the District believes that the equipment is being used for the intended purpose and having a benefit on carpet recycling. The District will defer to the expertise of the subgrantee regarding issues such as equipment placement within a facility as it is not practical for the District to attempt to manage subgrantee operations to that

degree. The District believes that the auditor's field staff presently concurs with this opinion. The District requests that this item be eliminated from the report."

Auditor's Evaluation of District Response – We have reviewed the district's response and do not feel that the stated corrective action is responsive to the concern.

St. Louis-Jefferson Solid Waste Management District
 Schedule of Unsupported Credit Card Transactions
 3 FYE 12/31/2011

Date	Vendor	Description (if listed)	Amount	Account	District Response		
					Item	Other	Staff
					2011		
2/16/11	Maplewood Fuel Mart		32.01	2241	Gas	Solid Waste Forum - Jefferson City	
3/2/11	Dorders		43.66	3561	Books	Store Closing Clearance	
3/28/11	Maplewood Fuel Mart	Gas	32.95	2241	Gas		
5/1/11	Office Depot		12.31	2241	Supplies		
5/6/11	Michaels Bar & Grill	Food & Tip	36.00	3581	Lunch Meeting - Green Jobs - 3 Meals	St. Patricks - St. Louis Green	Berger
5/9/11	Maplewood Fuel Mart	Gas	25.20	2241	Gas		
6/3/11	Bucky's Express #397	Gas - 19 Gallons	69.00	3241	Gas - Lost receipt	MORA Conference	Adams
6/7/11	Radisson Hotel - Branson	Lodging	99.32	2241	Lodging - MORA Conference - 1 Night	MORA Conference	Adams
6/13/11	Radisson Hotel - Branson	Restaurant	13.90	2221	Meal - MORA Conference Follow-Up		
8/26/11	Swana		15.00	2251	Webinar - Recycling Revenue Sharing	Education	Berger
8/31/11	USPS		90.88	1311	Postage	Stamps - Receipt Lost	Adams
2011 Unsupported State Charges			<u>\$ 470.23</u>				
2/16/11	Dominics Trattoria	Food	193.94	3581 - Local	Staff Luncheon - 6 Staff	All Staff	Berger
2011 Unsupported Local Charges			<u>\$ 193.94</u>				
2011 Total Unsupported Charges			<u>\$ 664.17</u>				

Date	Vendor	Description (if listed)	Amount	Account	District Response		
					Item	Other	Staff
					2010		
1/14/10	Truman Hotel	Restaurant Charge	13.12	2221	Linda -MORA Board Mtg	Out-of-Town Travel - 1 Meal	Adams
1/23/10	Panera Bread	Food	12.72	3582	Exec Board Grant Review Mtg		Berger
3/15/10	Red L Pizza	Board Meeting Expenses	103.00	3582	Exec Board Lunch - 12 Members	Executive Board Meeting	Adams
4/9/10	Reem Gas Mart	13 Gallons of Gas	36.75	2241	Gas		
5/25/10	Kobe Japanese Steak		30.00	2221	MORA Conference Meals		Schweitzer
8/4/10	Conv. Food Mart #3		22.23	2241	Gas - SWAB Meeting		Berger
10/5/10	Peace Nook	Books	31.90	3561	Books - Columbia Bookstore		Berger
12/1/10	Madison's Cafe		24.00	2221	DNR IIIIW Mtg - Berger/ Haasis Meal		Berger
2010 Unsupported State Charges			<u>\$ 273.72</u>				
9/23/10	FTD - Dierbergs Florist		60.34	3581 - Local	Flowers - Funeral or Hospital		Adams
12/7/10	Lucas Park Grill		42.40	3582 - Local	Gateway Center Giving - Funding	McMurtrey	Berger
2010 Unsupported Local Charges			<u>\$ 102.74</u>				
2010 Total Unsupported Charges			<u>\$ 376.46</u>				

St. Louis-Jefferson Solid Waste Management District
Schedule of Unsupported Credit Card Transactions
3 FYE 12/31/2011

Date	Vendor	Description (if listed)	Amount	Account	District Response		Staff
					Item	Other	
		2009			2009		
5/27/09	Embassy Suites	Food/Beverage	11.32	2221	Meal	MORA Board Meeting	
8/20/09	HWY 61 Roadhouse	Restaurant	31.54	3581	District Administration Mtg	Brown - Exec	Berger
9/22/09	Shop 'N Save Maplewood		16.23	3582	Office Supplies		
12/29/09	QT	Gas	32.47	2241	Gas - Grant application delivery to Board	Delivery of applications for review	Schweitzer
		2009 Unsupported State Charges	<u>\$ 91.56</u>				
7/7/09	Hotel Edelweiss	Misc. Goods	45.66	2221 - Local	Lodging - Local Funds		Berger
8/8/09	Hertz Rent A Car	Rental Car	370.68	2270 - Local	Travel - Local Funds Used		Berger
		2009 Unsupported Local Charges	<u>\$ 416.34</u>				
		2009 Total Unsupported Charges	<u>\$ 507.90</u>				
Total Unsupported Charges in Audit Period							
		Questioned Costs Paid with State Funds	\$ 835.51				
		Paid with Local Funds	<u>713.02</u>				
		Total	<u>\$ 1,548.53</u>				

St. Louis-Jefferson Solid Waste Management District
 Schedule of Excessive and Non-Essential Credit Card Purchases
 3 FYE 12/31/2011

Schedule III

Date	Vendor	Description	Amount	Account	Code	District Response		Mtg Type	Staff
						Attendance	Purpose		
12/15/11	Piccadilly	Restaurant Charge	\$ 14.07	3581	1	13 Members	Executive Board Meeting		
12/13/11	Schnucks	Cheese, Potatoes, Lunch Meat	28.03	3582	1	13 Members	Executive Board Meeting		
12/12/11	Straubs	Coffee, Nuts, Pop, Cinnamon Roll	91.51	3582	1	13 Members	Executive Board Meeting		
12/9/11	Shop N Save	Crackers & Rolls	82.88	3582	1	10 Participants	Grant Application Review Meeting		
12/9/11	Shop N Save	Coffee, Half & Half, Cereal/Cracker (Dessert Products)	31.48	3582	1	10 Participants	Grant Application Review Meeting		
12/8/11	Shop N Save	Muffins, Lunch Meat, Condiments	51.44	3582	1	10 Participants	Grant Application Review Meeting		
12/8/11	Courtyard by Marriott - Columbia	Restaurant Charge	16.00	2221	4	Planners Meetings - 1 Meal	District Planners Meeting - Columbia		
12/8/11	Das Stein Haus	Restaurant Charge	13.25	2221	4	DNR Meeting - 1 Meal	District Planners Meeting - Columbia		
12/7/11	Schnucks	Koort Leek Soup Mix	5.22	3582	2	100+ Attendees	Grant Application Review Meeting		
12/7/11	Schnucks	Ground Beef, Tomatoes, Spices, Brownie Mix	30.35	3582	2	100+ Attendees	Grant Application Review Meeting		
12/7/11	Restigiana - Columbia	Restaurant Charge	9.00	2221	4	Planners Meetings - 1 Meal	District Planners Meeting - Columbia		
12/7/11	Murry's - Columbia	Restaurant Charge	16.00	2221	4	Planners Meetings - 1 Meal	District Planners Meeting - Columbia		
12/6/11	Wal-Mart Super Center	Chicken Broth, Crackers, Pop, Nuts	136.40	3582	2	100+ Attendees	Grant Application Review Meeting		
12/6/11	Shop N Save	Chips, Candy, Pop, Dip, Cheese, Whip Cream	64.19	3582	2	100+ Attendees	Grant Application Review Meeting		
11/7/11	Straubs	Water, Coffee Beans, Creamer, Bakery	51.34	3582	2	7 Attendees from throughout Missouri	MORA Conference Planning Meeting		
11/7/11	Bandanas BBQ	Restaurant Charge	23.00	3581	7	Thrown - Exec Board - 2 Meals	Recycling Discussion	Admin	
11/3/11	Helon Fitzgerald's	Restaurant Charge	22.00	3651	7	For - 2 Meals	Grant Project Discussion - Produce Row	Project	
11/2/11	Oscars Classic Diner	Restaurant Charge	22.39	2221	4	Harris - Exec Board - 2 Meals	SWAB Meeting	State	
10/31/11	American Express	Premium Rental Car Protection	24.95	2221	5		Rental Car Insurance Conference	Education	
10/29/11	Fig N Pancake	Restaurant Charge	14.50	2221	5	Conference Travel - 1 Meal	Eco-District Conference	Education	
10/29/11	Outback	Restaurant Charge	23.55	2221	5	Conference Travel - 1 Meal	Eco-District Conference	Education	
10/28/11	Haystack Lodgings	Hotel Bill - Exceeded Per Diem	23.00	2221	5	Conference Travel - 1 Meal	Eco-District Conference	Education	
10/27/11	60 Newport Seafood	Restaurant Charge	29.98	2221	5	Conference Travel - 1 Meal	Eco-District Conference	Education	
10/26/11	Cheerful Tortoise	Restaurant Charge	9.49	2221	5	Conference Travel - 1 Meal	Eco-District Conference	Education	
10/24/11	PF Changs	Restaurant Charge	29.56	3581	7	Perry - 2 Meals	Grant Project Discussion	Project	
10/14/11	Helon Fitzgerald's	Restaurant Charge	23.42	3581	7	Imig - 2 Meals	Grant Project Discussion	Project	
10/13/11	Panera Bread Co.	Restaurant Charge	10.72	3581	3	Pralop - Exec Board - 1 Meal	O'Fallon Recycling	Project	
10/7/11	Straubs	Coffee Beans	19.94	3581	6	Frequent Meetings and Visitors	Office Visitor Meetings - Grant Projects		
10/5/11	Oscars Classic Diner	Restaurant Charge	38.99	2221	4	Harris, Shaw Danbury - 4 Meals	SWAB Meeting	State	
9/30/11	The Blue Elephant	Restaurant Charge	10.00	3581	7	1 Meal	Muni League Recycling	Project	
9/22/11	Hemingway's Restaurant	Restaurant Charge	22.53	2221	5	Conference Travel - 1 Meal	Governor's Economic - Spfld	Education	
9/22/11	Milles	Restaurant Charge	15.00	2221	5	Conference Travel - 1 Meal	Governor's Economic - Spfld	Education	
9/21/11	Milles	Restaurant Charge	27.69	2221	5	Conference Travel - 1 Meal	Governor's Economic - Spfld	Education	
9/19/11	Straubs	Pop, Nuts, Tea	69.16	3582	1	13 Members	Executive Board Meeting		
9/16/11	Chili's	Restaurant Charge	34.72	2221	3	Quinnan - Exec Board - 2 Meals	Jeff Co Recycling Project	Project	
9/8/11	Trueman Hotel	Restaurant Charge	13.35	2221	5	Out-of-Town Travel - 1 Meal	Mo Recycling Board Meeting	Education	
9/6/11	Straubs	Coffee Beans & Creamer	31.74	3581	6	Frequent Meetings and Visitors	Office Visitor Meetings - Grant Projects		
8/26/11	Hobby Munzerts	Restaurant Charge	25.98	3581	3	Stoll - 2 Meals	Jeff County Govn Admin	Admin	
8/17/11	Rock Bottom Brewery	Restaurant Charge	21.15	2221	5	Conference Travel - 1 Meal	Resource Recycling Conf	Education	
8/16/11	Mariott	Restaurant Charge	16.17	2221	5	Conference Travel - 1 Meal	Resource Recycling Conf	Education	
8/15/11	Weber Grill	Restaurant Charge	22.58	2221	5	Conference Travel - 1 Meal	Resource Recycling Conf	Education	
8/11/11	Straubs	Coffee Beans, Drip Coffee, Bakery, Creamer, Nuts, Tea	123.03	3582	6	Frequent Meetings and Visitors	Office Visitor Meetings - Projects, Info, Etc.		
8/11/11	Schlaflly Bottleworks	Restaurant Charge	24.43	3581	7	Justin - AMEREN - 2 Meals	Green Power	Project	
8/3/11	TKS Service	Grocery/Snacks	5.42	2241	4	Return from SWAB Meeting	SWAB Meeting - Jefferson City		
8/2/11	Triumph Grill	Restaurant Charge	26.50	3581	2	U City, HEC TV Staff - 5 Meals	Recycling Video Programming	Project	
8/1/11	Ujwelyns Pub	Restaurant Charge	19.75	3581	7	Leiter - Healthy Planet News - 2 Meals	Recycling Education	Education	
7/22/11	Elephant Bar	Restaurant Charge	42.84	3581	7	Heistermann - 2 Meals	Recycling Opportunities	Project	
7/7/11	Shop N Save	Cutlery, Lemon Cream Cake	9.22	1321	1	Plan for 12 Attendees	District Advisory Committee Meeting		
7/6/11	Straubs	Coffee, Cookies, Pop, Tea	43.61	3582	1	Plan for 12 Attendees	District Advisory Committee Meeting		
7/6/11	The Art of Entertainment	Pasta	119.50	3582	1	Plan for 12 Attendees	District Advisory Committee Meeting		
6/28/11	Shop N Save	Pop, Bakery Items	17.86	1321	1	13 Members	Executive Board Meeting		
6/28/11	The Pasta House	Salad & Pasta	98.00	3581	1	13 Members	Executive Board Meeting		
6/24/11	Squirrels	Restaurant Charge	36.69	3581	7	Yang - City Refuse - 2 Meals	City Recycling Grants - Staffing	Project	
6/23/11	Straubs	Candy, Cookies, Nuts, Creamer, Pop	62.07	3582	1	13 Members	Executive Board Meeting		
6/18/11	Big Foot Food & Spirit	Restaurant Charge	11.89	2221	5	Conference Travel - 1 Meal	BALLE Conf Meal	Education	
6/15/11	Red Rose Restaurant	Restaurant Charge	40.47	2221	5	Conference Travel - 1 Meal	BALLE Conf Meal	Education	
6/8/11	Radiation - Branson	Room Charge Exceeds GSA Per Diem Rate - \$12/Night	24.00	2221	5		MORA Conference Attendees		
6/6/11	Landry's	Snapper & Filet Mignon	87.00	2221	5	MORA Conference Attendees - 2 Meals	MORA Conference Attendees - 2 Meals	Education	
6/5/11	Montana Miles	Restaurant Charge	24.64	2221	5	MORA Conference Attendees - 2 Meals	MORA Conference Attendees - 2 Meals	Education	
6/1/11	City Diner	Restaurant Charge	41.45	3581	3	Lewandowski, Forzi, Berger - 3 Meals	NO Recycling Conf Meal	Admin	
5/31/11	Straubs	Coffee Beans & Creamer	31.75	3581	6	District Office Meetings - Grant Admin	Grant Administration Meetings		

St. Louis-Jefferson Solid Management District
Schedule of Excessive and Non-Essential Credit Card Purchases
3 FYE 12/31/2011

Date	Vendor	Description	2011		Code	Attendees	Purpose	Mgt Type	Staff
			Amount	Account					
5/17/11	The Piccadilly	Restaurant Charge	23.83	3581	7	Layson - 2 Meals	Muni Recycling Programs	Education	
5/17/11	St. Louis Great Haus	Restaurant Charge	26.04	3581	7	Colony - 2 Meals	Grant Project Discussion	Project	
5/17/11	Madison's Cafe	Restaurant Charge	23.63	3581	4	Hausis - Exec Board - 2 Meals	SNAB Meeting	State	
4/20/11	Hwy 61 Roadhouse	Restaurant Charge	21.63	3581	3	Hausis - Exec Board - 2 Meals	District Administration	Admin	
4/12/11	Des Slein Haus	Restaurant Charge	12.15	2221	4	Berger - Jeff City - 1 Meal	Jefferson City	Education	
4/8/11	Strabbs	216 Candy Bars & Misc. Bakery	209.77	3581	9	"Recycling Pays" Promotion	Educational/Promotional Items		
4/6/11	Schliaty Bottleworks	Restaurant Charge	23.00	3581	7	2 Meals	Missing		
4/5/11	Strabbs	2 Bags Coffee Beans	22.98	3581	6	District Office Meetings - Grant Admin	Office Visitor Meetings	Project	
3/23/11	Schliaty Bottleworks	Restaurant Charge	25.77	3581	7	Wagner - U City Council	U City Privatization		
3/22/11	Schnucks	Chips, Lunch meat, Cheese, Salads	43.08	3582	1	13 Members	Executive Board Meeting		
3/21/11	Strabbs	Pop, Water, Cookies, Nuts, Candy, Creamer	96.47	3582	1	13 Members	Executive Board Meeting		
3/21/11	CJ Muggs	Restaurant Charge	25.51	3581	3	Ray - Exec Board	District Orientation	Admin	
3/14/11	Oscar's Classic Diner	Restaurant Charge	35.00	3581	4	Hausis - Exec Board - 2 Meals	DNR HIW Meeting	State	
3/11/11	Helen Fitzerald's	Restaurant Charge	23.39	3581	7	St. Louis Compositing - 2 Meals	District Administration	Project	
3/11/11	Starbucks	Restaurant Charge	29.36	3581	6	District Office Meetings and Visitors	ORMI Acquisition - Grant Transfer	Project	
3/11/11	PF Changs	Coffee Beans & Latte	31.76	3581	3	Hausis - Exec Board - 2 Meals	District Administration	Admin	
2/25/11	Travers	Restaurant Charge	47.96	3582	2	Educational Meeting - 12 Attendees	District Administration		
2/24/11	Shop N' Save	Bagels	11.32	3582	2	Educational Meeting - 12 Attendees	St. Charles ReStore Educational Meeting		
2/11/11	Strabbs	Cups, Orange Juice, Muffins	22.16	3581	6	District Office Meetings	St. Charles ReStore Educational Meeting		
2/9/11	CJ Muggs	Creamer, Coffee Beans	29.76	3581	7	Winter, Earth Circle Rec - 2 Meals	Office Visitor Meetings	Project	
1/24/11	Pizza World	Restaurant Charge	91.14	3582	1	13 Members	Executive Board Meeting		
1/22/11	Strabbs	Pizza	24.71	3582	1	12 Participants	Executive Board Meeting		
1/22/11	St. Louis Bread	Bakery, Creamer, Coffee Beans	27.62	3582	1	12 Participants	District Grant Committee Review Meeting		
1/21/11	Strabbs	Latte, Bagels, Sandwiches	89.49	3582	3	12 Participants	District Grant Committee Review Meeting		
1/19/11	Strabbs	Pop, Candy, Nuts, Chips, Cookies, Juice	16.51	348.2	1	12 Participants	District Grant Committee Review Meeting		
1/13/11	Courtyard by Marriott - Columbus	Drip Coffee, Candy, Milk, Juice	10.61	2221	5	Jeff City - 1 Meal	Recycling Education - Legislators	Education	
1/12/11	Farmhaus Restaurant	Restaurant Charge	18.00	2221	5	Jeff City - 1 Meal	Recycling Education - Legislators	Education	
1/8/11	Strabbs	Restaurant Charge	26.00	3581	3	Pozar - Exec Board - 2 Meals	City Seats / Recycling Projects	Admin	
1/8/11	Strabbs	Drip Coffee, Coffee Cake, Half & Half	12.99	3582	6	MOROT Garden Director - 6 Attendees	Meeting		
Total State Paid Excessive & Non-Essential Expenditures in 2011			\$ 3,103.45						
12/20/11	Bertolinos Osteria	Staff Lunch	\$ 176.85	3581 - Local			MORA Board / Tech assist Proj.	Project	
5/12/11	Brio Italian Grill	No Description	40.64	3581 - Local	7	Imig	Jeff County Govt Admin	Admin	
5/11/11	54th Street Bar & Grill	Burger & Bales	26.48	3581 - Local	3	K. Rales- Jeff Co Admin	Muni Recycling Programs	Project	
2/22/11	Elephant Bar	Restaurant Charge	36.45	3581 - Local	7	Heinermann, Gilliam - Res Mgt	2012 Grant Administration Staff Meeting		
2/16/11	Dominica Trattoria	No Description	191.94	3581 - Local					
Total Local Paid Excessive & Non-Essential Expenditures in 2011			\$ 474.36						
Total Paid Excessive & Non-Essential Expenditures in 2011			\$ 3,782.84						

St. Louis-Jefferson Solid Waste Management District
Schedule of Excessive and Non-Essential Credit Card Purchases
3 F.Y.E. 12/1/2011

Date	Vendor	Description	Amount	Account	Code	Attorney	Purpose	Misc. Type	Staff
12/15/10	Trainwreck Saloon	Restaurant Charge	24.66	3581	1	Haas - Exec Board - 2 Meals	District Administration	Admin	
12/10/10	Shop N' Save	Veggie Tray, Fruit Tray	77.48	3582	2	100+ Attendees	Grassie Application Review Meeting		
12/9/10	Strubs	Coffee, Candy, Drinks	93.62	3582	2	100+ Attendees	Grassie Application Review Meeting		
12/8/10	Shop N' Save	Bread & Lunchmeat	68.53	3582	2	100+ Attendees	Grassie Application Review Meeting		
12/7/10	Wal-Mart	Crackers, Chix, Chips, Candy	177.03	3582	2	100+ Attendees	Grassie Application Review Meeting		
11/15/10	Strubs	Coffee, Drinks, Donut, Nuts	45.64	3582	7	13 Members	Executive Board Meeting	Project	Berger
11/10/10	CJ Muggs	Restaurant Charge	11.21	3581	7	Multiple Meetings - 1 Meal	Multi-Family Co Mgt, Grant app Lake St	Project	Berger
11/8/10	Schaffly Bottleworks	Restaurant Charge	22.86	3581	7	Haarlemann - Grant applicant - 2 Meals	Grant App Proposal Discussion	Project	Berger
11/3/10	Strubs	Coffee Beans, Creamer & Water	33.11	3581	6	District Office Meetings - Grant App, etc	Grant Applicant Meetings	Admin	Berger
10/20/10	Schaffly Bottleworks	Restaurant Charge	38.40	3582	6	Haas-Exec Board - 2 Meals	District Administration		
10/26/10	Strubs	Creamer, Nuts, Drip Coffee, Coffee Beans, Water	22.40	3581	6	Office Meetings - Grants, etc			
10/21/10	Strubs	Drip Coffee, Nuts, Donut, Candy, Pop	48.72	3582	1	Office Meetings - Grants, etc			
10/16/10	Strubs	Chocolate	22.02	3581	6	13 Members	9/21 Executive Board - Wrong date		
10/16/10	Coni-Co	Coffee Beans, Drip Coffee, Nuts, Bakery, Chocolate	23.85	3582	1	13 Members	Executive Board Meeting - 9/21		
10/15/10	Strubs	Drip Coffee, Donut, Creamer, Water	24.39	3582	1	13 Members	Executive Board Meeting - 9/21		
10/14/10	Strubs	Restaurant Charge	10.61	2221	5	SWAB Meeting - 1 Meal	MO Recycling Assoc Meeting	Education	Berger
10/6/10	Courtyard by Marriott - Columbia	Restaurant Charge	29.23	3581	4	Brown - SWAB Exec Board - 2 Meals	SWAB Meeting	State	Berger
10/6/10	Madison's Cafe	Restaurant Charge	16.00	3581	4	Grant App Meeting - 1 Meal	Grant App Proposal Meeting	Project	Berger
10/4/10	Elephant Bar	Restaurant Charge	26.82	3581	7	Visitor Working Book			
9/23/10	Borden Books & Music	1000 Places to See Before You Die	12.99	3561	8	Out-of-Town Travel - 1 Meal	No Waste Control Board Meeting	Project	Berger
7/26/10	Boone Tavern	Restaurant Charge	23.19	3581	7	Kawery - Senator, Farrell - 2 Meals	Recycling Education	Education	Berger
7/26/10	Strubs	Drip Coffee, Water, Nuts, Candy, Creamer, Pop	20.29	3581	7	May - Crews Cover - 2 Meals	Executive Board Meeting	Project	Berger
7/21/10	Rooster	Restaurant Charge	52.93	3581	3	Yare - Mayor's Office - 2 Meals	FOCUS St Louis Env Intern Program	Project	Berger
7/21/10	OB Chicks	Restaurant Charge	16.27	3581	3	Fitchesser - Co Muni League - 2 Meals	City Recycling - Board Vacancies	Project	Berger
6/28/10	The Procellidly	Restaurant Charge	52.33	3581	3	Kelly, Brown - Exec Board - 3 Meals	Single Stream Recycling	Project	Berger
6/28/10	Train wreck Saloon	Restaurant Charge	10.34	3581	3	All-Day Training - 1 Meal	District Administration	Admin	Berger
6/24/10	Strubs	Pop, Cake, Coolies, Candy, Creamer, Pulled Pork	57.66	3582	1	12 Attendees	Public Speaking Seminar Training	Education	Berger
6/24/10	Pease Plus	Pasta	171.28	3582	1	12 Attendees	District Advisory Committee Meeting	Education	Berger
6/23/10	Strubs	Drip Coffee, Nuts, Water, Pop, Snacks	47.89	3582	1	12 Attendees	District Advisory Committee Meeting	Education	Berger
6/23/10	Schaffly Bottleworks	Restaurant Charge	11.70	3581	7	Urani - Plastic Recycling	Eggsae Equipment Disolution	Project	Berger
6/22/10	Hickory Pit BBQ	Restaurant Charge	11.68	3582 to 2221	5	Out-of-Town Travel - 1 Meal	No Waste Control Conference	Education	Berger
6/21/10	Zeno's Steakhouse	Restaurant Charge	17.00	3581 to 2221	5	Out-of-Town Travel - 1 Meal	No Waste Control Conference	Education	Berger
6/16/10	Schaffly Bottleworks	Restaurant Charge	11.62	3581	7	Artery - DNR - 1 Meal for Berger	Regional Site Visits	State	Berger
6/15/10	Milkenium Hotel	Restaurant Charge	12.42	3581	7	All-Day Training - 1 Meal	Project Management Training	Education	Berger
5/23/10	Holiday Inn - KC	Restaurant Charge	25.00	2221	5	Out-of-Town Travel - 1 Meal	No Recycling Assoc Conference	Education	Berger
5/23/10	Holiday Inn - KC	Restaurant Charge	16.19	2221	5	Out-of-Town Travel - 1 Meal	Mo Recycling Assoc Conference	Education	Berger
5/18/10	Strubs	Pop, Water, Coolies, Candy, Nuts	45.21	3582	1	13 Members	Executive Board Meeting	Education	Schwitzer
5/14/10	Strubs	Coffee, Creamer, Candy	24.57	3581	2	Regional Meetings - Six Attendees	FOCUS St Louis Env Intern Program	Education	Adams
4/23/10	Coni-Co	Coffee Beans	31.85	3581	6	District Office Meetings and Visions	Office Visitor Meetings	Education	Berger
4/22/10	Daddy Rays	Restaurant Charge	26.03	3581	3	Stall - Jeff Co Admin - 2 Meals	Jefferson County Recycling	Education	Berger
4/21/10	Courtyard by Marriott - Columbia	Restaurant Charge	11.11	2221	5	SWAB Meeting - 1 Meal	Recycling Education Travel - Legislation	Education	Berger
4/12/10	Blueberry Hill	Restaurant Charge	28.90	3581	7	Wagner - FOCUS St. Louis - 2 Meals	FOCUS Environmental Intern Program	Project	Berger
4/7/10	Courtyard by Marriott - Columbia	Restaurant Charge	11.00	2221	4	SWAB Meeting - 1 Meal	SWAB Meeting - DNR	State	Berger
4/6/10	Courtyard by Marriott	Hotel Room Charge Exceeds Per Diem	7.00	2221	4	SWAB Meeting	SWAB Travel	State	Berger
4/6/10	Oala Japanese	Restaurant Charge	37.56	3581	6	SWAB Meeting - 1 Meal	SWAB Travel	State	Berger
4/4/10	Strubs	Coffee Beans, Creamer, Drip Coffee	32.40	3581	6	District Office Meetings and Visions	FOCUS Environmental Intern Program	Project	Berger
4/2/10	The Red Lion	Restaurant Charge	19.64	3581	7	Wagner - FOCUS St. Louis	Recycling Education Travel - Legislation	Education	Berger
3/30/10	Ozark Classic Diner	Restaurant Charge	9.00	3581	4	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/24/10	Hyatt	Restaurant Charge	31.00	2221	5	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/24/10	Hyatt	Room Charge Exceeds GSA Per Diem Rate - 11/11Night	11.40	2221	5	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/24/10	Monroe's Steakhouse	Restaurant Charge	69.19	3581	3	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/24/10	Monroe's Steakhouse	Restaurant Charge	60.60	3581	3	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/24/10	Monroe's Steakhouse	Restaurant Charge	60.60	3581	3	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/23/10	Hyatt	Fillet Mignon	24.99	2221	3	Out-of-Town Travel - 1 Meal	Residential Recycling Conference	Education	Shelby
3/23/10	Hyatt	Restaurant Charge	62.86	3582	1	13 Members	Executive Board Meeting	Education	Shelby
3/15/10	Strubs	Drip Coffee, Muffin, Cookies, Coffee Beans, Creamer	15.84	3581	7	Out-of-Town Travel - 1 Meal	No Recycling Assoc Board Mtg	Education	Adams
3/11/10	The Red Lion	Restaurant Charge	15.94	3581	7	Lipsey - City of Rock Hill - 3 Meals	Single-Stream Recycling	Project	Berger
3/10/10	The Red Lion	Restaurant Charge	26.34	3581	7	Exec Dir - Brown, Ponce, Haasus - 4 Meals	City-Wide Recycling/Grants	Project	Berger
2/23/10	Maggie Obrien's	Restaurant Charge	45.41	3581	3	Office Meetings and Visions	Office Visitors Meetings	Project	Berger
2/22/10	Strubs	Drip Coffee, Creamer, Nuts, Pop	35.47	3582	6	Office Meetings and Visions	Office Visitors Meetings	Project	Berger

St. Louis-Jefferson Solid Waste Management District
 Schedule of Excessive and Non-Essential Credit Card Purchases
 3 FYE 12/31/2011

Schedule III
 (Continued)

Date	Vendor	Description	Amount	Account	Code	Attendee	Purpose	Misc. Type	Staff
2/22/10	Schultz's Bottleworks	Restaurant Charge	41.54	3581 - Local	3	Exec Board - 4 Meals	City-Wide Recycling/Grants	Project	Berger
2/16/10	Bandana's BBQ	Restaurant Charge	21.25	3581	3	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
2/10/10	Crowne Plaza	Restaurant Charge	11.52	3581	7	All-Day Training - 1 Meal	Accounting/Finance Training	Education	Berger
2/8/10	Straubs	Muffin, Creamer, Coffee Beans, Drip Coffee	24.69	3582	2	6 Attendees	Regional HR/W Meeting	State	Berger
2/8/10	Ocean's Classic Diner	Restaurant Charge	18.06	3581	7	Brown - Exec Board - 2 Meals	SWAB Meeting - DNR	State	Berger
1/23/10	Straubs	Juice, Fruit Salad, Coffee Beans, Bakery, Candy	126.35	3582	1	12 Attendees	Grant Review Committee Meeting	Admin	Berger
1/23/10	Houlihan's	Pop, Paper Towels	62.85	3581	1	Exec Board and Staff - 5 Meals	Grant Review Committee Meeting	Admin	Berger
1/22/10	Shop N' Save	Restaurant Charge	45.85	3582	1	Meeting Supplies	Grant Review Committee Meeting	Education	Berger
1/19/10	Thai Kitchens	Restaurant Charge	17.47	3581	5	Out-of-Town Travel - 1 Meal	Recycling Education Travel - Legislators	Education	Berger
1/19/10	Peace Nook	Half & Half, Drip Coffee, Mississippi Mud Roos	57.78	3561	8	6 Attendees	Books - Columbia Ind Bookstore	Berger	
1/12/10	Straubs	Creamer, Coffee Beans, Drip Coffee	14.79	3582	2	6 Attendees	Regional HR/W Meeting	Berger	
1/5/10	Straubs		17.11	3581	2	6 Attendees	Regional HR/W Meeting	Berger	
Total State Paid Excessive & Non-Essential Expenditures in 2010 \$ 3,483.21									
1/22/10	Cheesecake Factory	Staff Lunch Meeting	214.46	3581 - Local	7		Gateway Center Giving - Funding	Berger	Berger
1/27/10	Lucas Park Grill	Restaurant Charge	42.40	3582 - Local	6			Berger	Berger
1/19/10	Straubs	Coffee Beans & Half & Half	27.82	3581 - Local	6			Berger	Berger
1/12/10	Schmiltzhaus Restaurant	Restaurant Charge	25.72	3581 - Local	7	Bradley - Consultant	Public Officials Education	Education	Berger
1/11/10	Guido's Pizzeria	Restaurant Charge	23.24	3581 - Local	7	Frank - Mo Bot Garden	Plastic Post Recycling Sustainability	Project	Berger
10/29/10	Bobby Munzera	Restaurant Charge	24.00	3581 - Local	3	Staff - Jeff Co Admin	Jefferson County Recycling	Education	Berger
10/12/10	Bandana's BBQ	Restaurant Charge	19.55	3581 - Local	3	Brown - Exec Board	District Administration	Admin	Berger
9/29/10	Red Lobster	Retirement Dinner	65.89	3581 - Local	3	Darling, Adams, City of St. Peters	Contract staff final meeting	Admin	Berger
8/18/10	Bristol	Restaurant Charge	78.48	3582 - Local	3	Crumpp, Deinbo	Recycling Projects - Produce Row, Paltes	Project	Berger
8/17/10	Helen Fitzgerald's	Restaurant Charge	23.00	3582 - Local	7	Fox		Admin	Berger
8/11/10	Cheesecake Factory	Staff Lunch Meeting	121.48	3581 - Local	7			Project	Berger
8/11/10	Magnanoni	3 Meals, Salads & Desserts	92.28	3581 - Local	7			Project	Berger
5/25/10	Tellers Callier/Bas	Restaurant Charge	23.89	2221 - Local	4	O'Rourke - Consultant	SWAB Travel	State	Berger
5/4/10	Briault	Restaurant Charge	31.47	3581 - Local	7		District Database/Information Systems	Project	Berger
4/27/10	Briault	Restaurant Charge - No Description	10.63	3581 - Local	6			Admin	Berger
4/1/10	Red Lobster	Coffee	10.00	3581 - Local	6		Coffee and Free Coffee Maker	Admin	Berger
3/1/10	Zia's Restaurant	Restaurant Charge	109.25	3581 - Local	6	Adams, Deinbo, Shelby	Staff Luncheon - Local Funds	Admin	Berger
2/12/10	IVP HD Vision	Sunglasses	18.98	3581 - Local	6		Sunglasses - District Car	Admin	Berger
1/7/10									
Total Local Paid Excessive & Non-Essential Expenditures in 2010 \$ 1,005.74									
Total Paid Excessive & Non-Essential Expenditures in 2010 \$ 3,489.02									

St. Louis-Jefferson Solid Waste Management District
Schedule of Excessive and Non-Essential Credit Card Purchases
3 FYE 12/31/2011

Date	Vendor	Description	Amount	Account	Code	Attendees	Purpose	Mtg Type	Staff
12/10/09	Shop & Save	Food & Plastic Waste	44.15	3581	2	Meeting Supplies	Great Application Review Meetings	Project	Berger
12/10/09	The Chemawake Factory	Restaurant Charge	40.93	3581	2	Dept of Health - 3 Meals	ITWV and County Recycling	Admin	Berger
1/13/09	Strauba	Coffee & Creamer	26.81	3581	3	District Office Meetings	District Administration		
1/17/09	Schlaflly Bottleworks	Restaurant Charge	43.17	3581	3	Brown, Ponzl - Exec Board - 3 Meals	Executive Board Meeting		
1/17/09	Strauba	Coffee, Creamer & Nuts	98.53	3582	3	13 Members	Environmental Periodical		
1/23/09	Strauba	National Geographic	11.85	3581	8	Subscriptions			
1/23/09	Strauba	Candy, Coffee & Creamer	26.82	3582	6	District Office Meetings - Grants, etc	Office Visitors Meetings Grant Apps	Project	Berger
1/23/09	Strauba	Restaurant Charge	24.77	3581	7	Fitchester - County Nurt League - 2 Meals	Expanding recycling in St. Louis County	Project	Berger
1/23/09	Strauba	Restaurant Charge	26.69	3581	7	Yane - St. Louis Mayor's Office - 2 Meals	Expanding recycling in City of St. Louis	Project	Berger
1/23/09	Strauba	Restaurant Charge	13.82	3581	3	MORA Board Meeting - 1 Meal	MO Recycling Assoc - Board Meeting	Education	Adams
1/23/09	Strauba	Coffee, Hot Dog Buns	24.43	3582	6	District and DNR Meetings	Office Visitors Meetings Hull Retirement		
1/23/09	Strauba	Coffee, Candy, Donuts	37.04	3582	6	District Office Meetings - Grants, etc			
1/23/09	Strauba	Restaurant Charge	13.83	3581	7	Powers - Allied Waste - 1 Meal	Municipal Recycling	Project	Berger
1/23/09	Strauba	Restaurant Charge	193.25	3582	1	13 Members	Executive Board Meeting		
1/23/09	Strauba	Gourmet Sandwich Sampler, Side & Sweet for 15	45.03	3582	1	13 Members	Executive Board Meeting		
1/23/09	Strauba	Coffee, Candy, Pop	4.72	3581	4	SWAB - Return in lieu of Meal	DNR SWAB Meeting Refractions		
1/23/09	Strauba	Coffee & Creamer	20.89	3581	6	District Office Visitors	Office Visitors Meetings		
1/23/09	Strauba	Restaurant Charge	124.24	2221	4	Out of Town DNR - All Staff - 5 Meals	DNR Workshops - Jeff City	State	Berger
1/23/09	Strauba	Restaurant Charge	34.77	3581	3	Brown - Exec Board - 2 Meals	District Administration	Project	Berger
1/23/09	Strauba	Restaurant Charge	19.46	3581	3	Ponzl - Exec Board - 3 Meals	Expanding recycling in City of St. Louis	Project	Berger
1/23/09	Strauba	Coffee Supplies	14.15	3581	6	District Office Meetings	Office Visitors Meetings	Education	Adams
1/23/09	Strauba	Restaurant Charge	22.51	3581	5	MORA Board Meeting - 1 Meal	MORA Conference Planning Meeting	Admin	Berger
1/23/09	Strauba	Restaurant Charge	32.85	3581	5	Dougherty - Exec Board - 2 Meals	District Administration	Admin	Berger
1/23/09	Strauba	Food	10.75	2221	5	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
1/23/09	Strauba	Restaurant Charge	31.04	3581	3	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
1/23/09	Strauba	Restaurant Charge	12.76	3581	7	Lipson - City of Rock Hill - 2 Meals	Municipal Single Stream Recycling	Education	Berger
1/23/09	Strauba	Restaurant Charge	28.20	2221	5	Govt Accounting Conference - 1 Meal	Govt Finance Association	Education	Deinbo
1/23/09	Strauba	Food	43.53	2221	5	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
1/23/09	Strauba	Restaurant Charge	26.29	3581	3	District Office Meetings	District Administration	Admin	Berger
1/23/09	Strauba	Coffee Supplies	37.24	3581	6	District Office Meetings	Office Visitor Meetings	Project	Berger
1/23/09	Strauba	Drip Coffee & Beans	11.74	3581	6	District Office Meetings	Office Visitor Meetings	Project	Berger
1/23/09	Strauba	Restaurant Charge	15.29	3581	7	Neck Yung - 2 Meetings	Expanding recycling in City of St. Louis	Project	Berger
1/23/09	Strauba	Candy Bars & Pop	3.64	2221	4	SWAB Return Travel - in lieu of meal	DNR SWAB Meeting Refractions	State	Berger
1/23/09	Strauba	Restaurant Charge	21.83	21.83	4	Brown - Exec Board - 2 Meals	State Solid Waste Advisory Board	State	Berger
1/23/09	Strauba	Restaurant Charge	34.08	3581	3	Brown - Exec Board - 2 Meals	District Administration	Education	Deinbo
1/23/09	Strauba	Restaurant Charge	34.02	2221	5	Out-of-Town Travel - 1 Meal	Govt Finance Association	Education	Deinbo
1/23/09	Strauba	Coffee & Creamer	35.73	3582	1	12 Attendees	District Advisory Committee Meeting	Education	Berger
1/23/09	Strauba	Chips, Candy, Nuts, Pop	72.49	3582	1	13 Members	Executive Board Meeting	Project	Berger
1/23/09	Strauba	Restaurant Charge	11.67	3581	7	Lamantia - Allied Waste - 1 Meal	MORA	Project	Berger
1/23/09	Strauba	Coffee & Creamer	34.14	3582	1	District Office Meetings - Grant Admin	District Grant Administration Meetings	Project	Berger
1/23/09	Strauba	Restaurant Charge	39.02	3581	7	Shelby - 2 Meals	SLU Data Center Meeting	Project	Berger
1/23/09	Strauba	Donut, Creamer, Candy	20.44	3582	6	District Office Meetings	DNR Assessment Inventory Meeting	Project	Berger
1/23/09	Strauba	Coffee, Creamer, Water	40.53	3582	6	Inventory Assessment Meetings - Haulers	Green Living Expo - Parking	Project	Berger
1/23/09	Strauba	Drinks	62.34	3582	6	District Office Meetings - Grant Admin	Govt Financing Association Meeting	Project	Berger
1/23/09	Strauba	Restaurant Charge	8.00	2261	7	Parking Charge	Executive Board Meeting	Project	Berger
1/23/09	Strauba	Restaurant Charge	33.56	3581	5	Out-of-Town Travel - 1 Meal	Executive Board Meeting	Project	Berger
1/23/09	Strauba	Fruit Salad & Bakery	16.83	3582	1	13 Members	Executive Board Meeting	Project	Berger
1/23/09	Strauba	Candy, Drinks, Coffee	93.26	3582	1	13 Members	Executive Board Meeting	Project	Berger
1/23/09	Strauba	Restaurant Charge	25.00	3581	3	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
1/23/09	Strauba	Coffee	14.12	3582	2	6 Attendees	Regional IHFV Meeting	Admin	Berger
1/23/09	Strauba	Inventory Assessment Food	32.11	3581	7	Working Meeting - Staff	Inventory Assessment	Admin	Berger
1/23/09	Strauba	Coffee & Creamer	10.72	3582	6	DNR Site Visit Meeting	Office Visitors Meetings	Admin	Berger
1/23/09	Strauba	Restaurant Charge	42.57	3581	7	Heinermann, Gilliam - 3 Meals	Office Visitors Meetings	Admin	Berger
1/23/09	Strauba	Good Magazine	5.93	3561	8	Environmental Periodical	Green Environmental Periodical	Admin	Berger
1/23/09	Strauba	Drip Coffee, Donut, Coolies, Fruit Salad	13.69	3582	1	13 Members	Executive Board Meeting	Admin	Berger
1/23/09	Strauba	Coffee, Creamer, Nuts, Pop	55.62	3582	1	13 Members	Executive Board Meeting	Admin	Berger
1/23/09	Strauba	Peanuts	10.74	3582	1	13 Members	Executive Board Meeting	Admin	Berger
1/23/09	Strauba	Juice & Fruit Salad	14.05	3582	1	12 Attendees	District Grant Review Committee Meeting	Admin	Berger
1/23/09	Strauba	Restaurant Charge	12.64	3581	7	Jackson-Fox Sports - 1 Meal	Recycling and Waste Advertising/Promotion	Education	Berger
1/23/09	Strauba	Fruit Salad, Drip Coffee, Cookies, Candy, Nuts, Creamer	118.05	3582	1	12 Attendees	District Grant Review Committee Meeting	Education	Berger
1/23/09	Strauba	Restaurant Charge	24.00	3581	7	Fox, Dwell - 3 Meals	District Grant Review Committee Meeting	Project	Berger
1/18/09	Borders Books & Music	Chinardelli Vanilla Dream Bag	5.99	3581	6	District Visitor Meetings	FOCUS Sustainable Communities Task Force	Project	Berger

St. Louis-Jefferson Solid Waste Management District
 Schedule of Excessive and Non-Essential Credit Card Purchases
 3 FYE 12/31/2011

Schedule III
 (Continued)

Date	Vendor	Description	2009	Amount	Account	Code	Attendees	Purpose	Misc Type	Staff
1/15/09	Michael's Bar & Grill	Restaurant Charge	2009	21.98	3581	3	Brown - Exec Board - 2 Meals	District Administration	Admin	Berger
Total State Paid Excessive & Non-Essential Expenditures in 2009 \$ 2,168.69										
12/22/09	Brio Fontana's	Staff Dinner		177.72	3581 - Local					
12/18/09	Shop 'N Save	Deli Tray, Creamer		52.77	3582 - Local		Staff/Exec Board	Holiday Luncheon	Admin	Berger
12/18/09	Pasta Plus	Pasta		110.97	3582 - Local			District Grant Application Review Meeting		
12/17/09	Straubs	Coffee Beans, Creamer, Tea, Nuts, Water, Candy		58.99	3582 - Local			District Grant Application Review Meeting		
12/17/09	Shop 'N Save	Candy, Cheese, Dips, Lunch Meat, Cake		67.68	3582 - Local			District Grant Application Review Meeting		
12/15/09	Straubs	Drip Coffee, Creamer, Pop, Mississippi Mud Room		23.66	3582 - Local			District Grant Application Review Meeting		
12/15/09	Pizza World	Pizzas		85.77	3582 - Local			Executive Board Meeting		
12/14/09	The Art of Entertaining	Pasta		250.00	3582 - Local			District Grant Application Review Meeting		
9/22/09	American Express	Premium Rental Car Protection		34.95	2270 - Local		Rental Car Insurance			
9/21/09	Cheesecake Factory	Staff Luncheon		164.70	3581 - Local					
8/8/09	Hertz Rent A Car	Rental Car		370.68	2270 - Local		Travel - Local Funds Used	Staff Luncheon	Admin	Berger
7/20/09	Micaroni Grill	Restaurant Charge		124.93	3581 - Local		All Staff			
7/7/09	Hotel Edelweiss	Misc. Goods		45.66	2221 - Local		Lodging			
6/12/09	Schally Bottleworks	Restaurant Charge		76.89	3581 - Local		Boys Town of Missouri - 3 people	Composting at Facilities	Project	Berger
6/2/09	Shop 'N Save, Maplewood	Buses		7.33	3581 - Local		Hall Retirement Party - DNR	SWAB Request	Admin	Adams
4/2/09	Micaroni Grill	Restaurant Charge		140.47	3581 - Local		All Staff	Staff Luncheon	Admin	Berger
2/27/09	Schally Bottleworks	Restaurant Charge		81.74	3581 - Local		Hamilton, Durstam, Adams, Deinbo,	Regional HIRW Meeting	Project	Berger
Total Local Paid Excessive & Non-Essential Expenditures in 2009 \$ 1,864.91										
Total Paid Excessive & Non-Essential Expenditures in 2009 \$ 4,033.60										
Total Costs Deemed Excessive & Non-Essential in Audit Period										
Questioned Costs - Paid with State Funds \$ 7,960.45										
Paid with Local Funds \$ 3,145.01										
Total \$ 11,105.46										

REGION L
ST. LOUIS-JEFFERSON SOLID WASTE MANAGEMENT DISTRICT
ST. LOUIS, MISSOURI

Schedule of Prior Audit Findings
For the Three Fiscal Years Ended December 31, 2011

The prior audit was conducted by an audit firm contracted by the DNR for fiscal years 2005 through 2006. Of the 25 audit findings, 18 were implemented by the district and 7 were not implemented or partially implemented.

1. **FINDING – Unprotected Cash Balance**

Condition – The district checking account cash balance exceeded the \$100,000 coverage provided by the National Credit Union Administration in 21 out of 24 months reviewed for at least one day. Additionally, the district checking account cash balance exceeded the \$100,000 for at least half of the month in 11 out of 24 months reviewed leaving the remaining balance as a potential loss to the district.

Current Status – The district has secured pledged collateral for the checking account cash balance. The district must maintain a cash balance of \$25,000 with any funds over this amount swept by the bank into a pledged account. Consider the prior audit recommendation implemented.

2. **FINDING – Conflict of Interest – Grant Proposals**

Condition – The audit noted one executive board member involved in ranking and voting on grant proposals who is an employee of the Missouri Botanical Garden. Additionally, the audit noted one executive board member, representing Jefferson County, who abstained from voting on proposals submitted by Jefferson County; however, this executive board member was involved in ranking proposals. Furthermore, the audit noted one executive board member who abstained from voting on a proposal submitted by the City of O'Fallon; however, this executive board member was involved in ranking the proposal.

Current Status – Our review of the board minutes and board member ranking sheets noted no conflict of interest issues. Additionally, the district has implemented a formal policy regarding conflict of interest which requires each executive board member to sign a conflict of interest statement on an annual basis. Consider the prior audit recommendation implemented.

3. **FINDING – Conflict of Interest – Payroll Services Contract**

Condition – The district has contracted out payroll services and implemented the employment policies and procedures of the Missouri Botanical Garden. This contractual relationship bears the

appearance of being less than an arms length transaction and a potential conflict of interest issue due to grant funds being received by Missouri Botanical Garden from the district in 2006 and 2005. Additionally, the district states in the executive board minutes that three organizations were approached in regard to payroll services; however, the district was unable to provide evidence of proper procurement documentation.

Current Status – Our review of the administrative payroll services and employee benefits contract noted that in 2009 the district solicited competitive bids in at least three regional publications. The district stated that no bids were received within the solicited timeframe; therefore, the district continued contracting payroll services and benefits through Missouri Botanical Garden. Additionally, the district procurement policies were modified and include a district procurement form for recording required information about each bid. Consider the prior audit recommendation implemented.

4. FINDING – District Fund Balances

Condition – Review of district fund balances noted that, as of December 31, 2006, the district maintained a balance of approximately \$213,121 in its Administrative Grant Fund account and \$112,673 in its Interest Income account. Additionally, the district has \$201,604 of unallocated funds for grants dating back as far as 1995. These funds have not been used for waste reduction and recycling projects.

Current Status – Our review of the fund balances held by the district noted the district has adopted procedures limiting the amount of administrative and interest funds accumulated. It was noted that the district properly and timely reallocated unused grant funds for waste reduction and recycling projects. Consider the prior audit recommendation implemented.

5. FINDING – District Administrative Expenditures for Food and Travel

Condition – The district incurred administrative expenditures for food and travel in the aggregate amount of \$10,950 during the audit period, which appear to be unnecessary and inappropriate uses of public funds.

Current Status – The current audit noted administrative expenditures for food and other items which appear to be unnecessary and inappropriate uses of public funds. See Finding No. 5.

6. FINDING – District Administrative Expenditures for Legal and Lobbying Services

Condition – Review of legal and lobbying expenditures noted that the district prepaid \$1,250 for lobbying services. In the aggregate, the district incurred administrative expenditures for legal and lobbying services of \$36,260 which appear to be unnecessary and inappropriate uses of public funds.

Current Status – Our review noted no lobbying expenditures incurred during the audit period. Consider the prior audit recommendation implemented.

7. **FINDING – District Administrative Expenditures for Artwork, Books and Subscriptions**

Condition – The district incurred administrative expenditures for artwork, books and subscriptions in the amount of \$9,583 which appear to be unnecessary and inappropriate uses of public funds.

Current Status – Our review noted administrative expenditures for books and subscriptions which appear to be unnecessary and inappropriate uses of public funds. See Finding No. 5.

8. **FINDING – Donations to Organizations**

Condition – The district incurred administrative expenditures for donations made to organizations in the amount of \$18,700 which include a \$4,000 membership to the Metropolitan Association of Philanthropy. These donations and memberships appear to be unnecessary and inappropriate uses of public funds.

Current Status – Our review noted no unnecessary or inappropriate expenditures for donations or membership fees. Consider the prior audit recommendation implemented.

9. **FINDING – Utilization of District Vehicle**

Condition – The district purchased a vehicle in 2003 to be used for official district business. The district does not maintain a vehicle usage or maintenance log to evidence that the vehicle is used for official district business only or that the vehicle is properly maintained. Additionally, it was observed that the vehicle does not have a district identification sign permanently affixed to the vehicle that would further deter any personal usage of the district vehicle.

Current Status – The district has implemented a vehicle usage and mileage log and maintains adequate maintenance records and procedures. The district keeps a magnetic identification sign on the vehicle when in use. Consider the prior audit recommendation implemented.

10. **FINDING – Equipment Management**

Condition – It was determined through review of the district's fixed asset register that the district does not include serial numbers or other identification numbers for equipment maintained at the district office, including the VIN identification number for the district vehicle.

Current Status – Our review of the district's fixed asset ledger noted that serial numbers and VIN number were present on the fixed asset ledger. Consider the prior audit recommendation implemented.

11. FINDING – Lack of Dual Signatures on Checks Under \$2,000

Condition – The district’s policy is that two signatures are required on all checks over \$2,000, and that two signatures are required on all subrecipient grant payments. This threshold appears to be set at too high an amount to ensure that the board is involved in reviewing and approving district operating expenditures.

Current Status – The district has modified its check writing policy to require two signatures on all checks over \$500 and on all subrecipient grant payments. The current audit noted one check issued to a subgrantee with only one authorizing signature. See Finding No. 2.

12. FINDING – District Financial Audit Not Timely Submitted

Condition – The required 2005 financial audit for the district was not timely submitted to the DNR within 120 days from the end of the district’s fiscal year. The audit report was received by the DNR in August 2006.

Current Status – Our review of the annual financial audit requirement noted that each year was timely submitted to the DNR within 180 days of the end of the audit period. Consider the prior audit recommendation implemented.

13. FINDING – District By-laws

Condition – It was noted that the district by-laws have not been updated since August 1997. Since that time the district has expanded to include St. Charles County. The by-laws are the rules governing the internal management of the district and designate the entities comprising the district.

Current Status – Our review of the district by-laws noted they have been revised and are in accordance with state law and regulations. Consider the prior audit recommendation implemented.

14. FINDING – Retainage Not Held

Condition – The audit noted in project number 2004054 that the district retained an amount less than the required fifteen percent retainage of grant funds until the final report was submitted by the subgrantee and approved by the district.

Current Status – Our review of subgrantee awards noted no instances in which the fifteen percent retainage was not withheld by the district. Consider the prior audit recommendation implemented.

15. FINDING – Untimely Filing of UCC Financing Statement

Condition – A UCC Financing Statement to document the property lien on the newly purchased granulator under project number 2005038 was not completed and filed with the Secretary of State in a timely manner.

Current Status – Our review noted one project in which a security interest was not assigned to the district with documentation that the district is listed as a lien holder for equipment purchased for \$5,000 or more with district grant funds. See Finding No. 15.

16. FINDING – Failure To Obtain a Security Interest

Condition – Review of project number 2005062 noted that the district did not obtain a security interest in a site improvement costing greater than \$5,000 and funded, in part, with district grant funds.

Current Status – Our review noted one project in which a security interest was not assigned to the district with documentation that the district is listed as a lien holder for equipment purchased for \$5,000 or more with district grant funds. See Finding No. 15.

17. FINDING – Late Fees Reimbursed By District To Subgrantee

Condition – Review of projects noted two instances of late fees paid by the subgrantee and subsequently reimbursed to the subgrantee by the district. Late fees do not appear to be necessary and reasonable costs.

Current Status – Our review of projects noted no instances of late fees reimbursed by the district. Consider the prior audit recommendation implemented.

18. FINDING – Utilization of Subgrantee Equipment

Condition – Review of project number 2004054 noted that equipment purchased by the subgrantee and funded, in part, with district grant funds had not been installed and utilized as agreed upon in the financial assistance agreement. The subgrantee has not utilized equipment for the performance of services under this agreement for the term of the agreement or thereafter.

Current Status – Our review noted that the subgrantee has sold the equipment in question. The sales proceeds were returned to the district and were properly reallocated for waste reduction and recycling projects. Additionally, our review noted one project where equipment purchased with district funds may not have been properly utilized. See Finding No. 16.

19. FINDING – Procurement Procedures

Condition – Review of projects 2005038 and 2006034 noted bids were not solicited for the processing of granulated plastics into plastic lumber. Additionally, review of project 2004054 noted bids were not solicited for electrical installation costs.

Current Status – Our review of projects noted proper procurement policies were adhered to. The district implemented a form for recording bids to help ensure bid documentation is maintained by the district. Consider the prior audit recommendation implemented.

20. FINDING – Printed Materials

Condition – The audit noted two brochures which were developed and distributed by the district that did not include credit to the DNR for funding or present the DNR logo.

Current Status – Our review of brochures and other printed materials developed and distributed by the district or district subgrantee and funded with state funding noted they presented the DNR logo and credit for funding. Consider the prior audit recommendation implemented.

21. FINDING – Expired Financial Assistance Agreement

Condition – Review of project number 2005062 noted the financial assistance agreement expired; however, the district had not received a final report from the subgrantee.

Current Status – Our review of projects noted no expired financial assistance agreements. Consider the prior audit recommendation implemented.

22. FINDING – Quarterly Reports Not Timely Filed

Condition – The audit noted quarterly reports were not always timely submitted within thirty days from the end of the quarter to the DNR for all active district subgrants.

Current Status – Our review of the quarterly reports submitted to the DNR noted no instances of reports being filed after the due date without a DNR approved extension for the late filing. Consider the prior audit recommendation implemented.

23. FINDING – Final Reports Not Timely Filed

Condition – The audit noted two projects in which the final reports were not timely submitted to the DNR within 30 days of the project completion date.

Current Status – Our review of the final reports submitted to the DNR noted no instances of reports being filed after the due date without a DNR approved extension for the late filing. Consider the prior audit recommendation implemented.

24. FINDING – Amendment to Financial Assistance Agreement Not Reported

Condition – The audit noted two projects in which the district did not report a budget amendment to the financial assistance agreement in the quarterly or final reports submitted to the DNR.

Current Status – Our review noted one project where the district did not report a budget amendment to the financial assistance agreement in the quarterly or final reports submitted to the DNR. Additionally, our review noted projects where the district did not retain a copy of the budget amendments to the financial assistance agreement. See Findings Nos. 13 and 14.

25. FINDING – Projects Funded Utilizing Interest Funds

Condition – The audit noted that projects for fiscal year 2005 did not receive initial approval by the DNR until October 2006.

Current Status – Our review noted that each project was properly approved by the DNR. Consider the prior audit recommendation implemented.

Region L St. Louis-Jefferson Solid Waste Management District
Status of Subgrantee Awards and Administrative Expenditures
December 31, 2011

Subgrant No.	Purpose	Funding Allocation	Carryover Amount	Interest Income Allocation	Total Amount Awarded	Expenditures	Fund Balance
2006080	St. Louis County DOH Household Hazardous Waste	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 47,273	\$ 452,727
2008010	City of St. Louis Single Stream Recycling	300,000	-	-	300,000	255,000	45,000
2009004	City of St. Louis, Refuse Division Single Stream Recycling	11,912	238,088	-	250,000	212,500	37,500
2009007	City of St. Louis, Refuse Division Special Events Recycling	25,000	-	-	25,000	16,238	8,762
2009009	City of Bridgeton Single Stream Recycling	54,000	-	-	54,000	-	54,000
2009010	St. Louis University Start to Actively Recycle Today	30,000	-	-	30,000	29,015	985
2009020	St. Charles County Government Education Outreach	10,000	-	-	10,000	9,922	78
2009029	City of Kirkwood Recycling Facilitation	50,000	-	-	50,000	-	50,000
2009031	Smurfit-Stone Recycling Company Cardboard Recovery	25,000	-	-	25,000	-	25,000
2009032	City of Byrnes Mill Recycling Drop-off Project	30,000	-	-	30,000	26,511	3,489
2009038	St. Louis Composting, Inc.	50,000	-	-	50,000	42,500	7,500
2009039	Allied Waste Industries	50,000	-	-	50,000	-	50,000
2009042	Habitat for Humanity of St. Louis Restore	10,000	-	-	10,000	9,398	602
2009045	Remains, Inc. Processing Improvements Phase II	30,000	-	-	30,000	25,500	4,500
2009047	MO Enterprise	20,000	-	-	20,000	14,774	5,226
2009056	St. Louis Sustainable Building ReSource Capacity	10,000	-	-	10,000	6,026	3,974
2009061	City of University City Recycling Education Program	15,000	-	-	15,000	11,926	3,074
2009065	Encore Building Solutions, Inc. Earthblock	20,000	-	-	20,000	-	20,000
2010002	Region L Plan Implementation Public Education Project	-	18,000	-	18,000	10,240	7,760
2010005	St. Charles County E-Scrap & HHW Program	-	60,000	-	60,000	32,976	27,024
2010006	Central Paper Stock Company One Ton at a Time	-	49,000	-	49,000	41,650	7,350
2010007	QRS, Inc. Simply Recycle II	-	60,000	-	60,000	59,775	225
2010008	Missouri Recycling Association Outreach and Education	-	15,000	-	15,000	14,651	349
2010009	Allied Waste, LLC, Parks Grant	-	60,000	-	60,000	-	60,000
2010010	Missouri Botanical Garden Earthways Center Recycling Education	18,293	44,707	-	63,000	44,932	18,068
2010011	St. Louis County Municipal League Recycling Program	20,000	-	-	20,000	1,954	18,046
2010012	Jefferson County Solid Waste Division Recycling Program	25,000	-	-	25,000	21,250	3,750
2010014	CWI of MO/Republic Services	40,000	-	-	40,000	-	40,000
2010015	JTTA Midwest Recycling Center E-Scrap Expansion Project	125,000	-	-	125,000	106,250	18,750
2010016	City of Maplewood Recycling Expansion	18,200	-	-	18,200	15,470	2,730
2010017	Pedro's Planet, Inc. Recycling Expansion	40,000	-	-	40,000	34,000	6,000
2010020	FRC Recycling, LLC Recycling Center Baler Project	45,000	-	-	45,000	22,000	23,000
2010021	City of Wardson Woods Recycling Carts Program	30,000	-	-	30,000	-	30,000
2010022	St. Charles Community College Single Stream Recycling	25,000	-	-	25,000	7,380	17,620
2010023	City of St. Louis, Refuse Division Residential Mailer	120,000	-	-	120,000	-	120,000
2010024	Parkway School District Materials Recovery Program	15,000	-	-	15,000	-	15,000

Region L St. Louis-Jefferson Solid Waste Management District
Status of Subgrantee Awards and Administrative Expenditures
December 31, 2011

Subgrant No.	Purpose	Funding Allocation	Carryover Amount	Interest Income Allocation	Total Amount Awarded	Expenditures	Fund Balance
2010025	City of St. Peters Public Works Dept Radial Stacking Conveyor	40,000	-	-	40,000	34,000	6,000
2010026	St. Louis Convention & Visitors Commission Recycling Program	50,000	-	-	50,000	-	50,000
2010027	Deal Services, LLC Proper Disposal Program	15,000	-	-	15,000	15,000	-
2010028	Midwest Shingle Recycling, LLC Expansion of Asphalt Shingles Recycling	25,000	-	-	25,000	21,250	3,750
2010029	Organic Resource Management, Inc. Market Development Roll-off Containers	10,000	-	-	10,000	-	10,000
2010030	Operation Food Search Food for the Hungry	15,000	-	-	15,000	12,750	2,250
2010031	City of Kirkwood Curbside Recycling	200,000	-	-	200,000	170,000	30,000
2010032	Jefferson College Green Efforts Underway at Jefferson College	25,000	-	-	25,000	20,156	4,844
2010033	City of Normandy Recycling Improvement and Awareness Project	80,000	-	-	80,000	68,000	12,000
2010034	City of Byrnes Mill Recycling Drop-off Project	35,000	-	-	35,000	29,750	5,250
2010036	The Saint Louis Brewery, Inc. Post-Consumer Food Waste Composting	10,000	-	-	10,000	6,566	3,434
2010037	St. Louis Cardinals 4 a Greener Game	10,000	-	-	10,000	4,903	5,097
2010038	Habitat for Humanity of St. Charles County ReStore	25,000	-	-	25,000	21,250	3,750
2010039	Missouri Botanical Garden Plastic Pots Recycling	35,000	-	-	35,000	34,924	76
2010040	Remains, Inc. Coffee Bags and Shoe Collection Truck	40,000	-	-	40,000	34,000	6,000
2010041	Missouri Enterprise C & D Mat Mapping Improvements	40,000	-	-	40,000	34,000	6,000
2010042	Replenishing the Earth, LLC Planting a Seed	15,000	-	-	15,000	11,697	3,303
2010043	Habitat for Humanity of St. Louis Restore	50,000	-	-	50,000	32,098	17,902
2010045	Hunt Industrial Service Corp. Pallet Recycling	40,000	-	-	40,000	34,000	6,000
2010046	St. Louis Earth Day Recycling Events	60,000	-	-	60,000	50,460	9,540
2010047	Aspen Waste System of Missouri, Inc. Commerical Organics	30,000	-	-	30,000	-	30,000
2010048	Missouri Enterprise Partnership Food Waste Reduction	15,000	-	-	15,000	171	14,829
2010049	Village of Wilbur Park Recycling Program	10,000	-	-	10,000	7,237	2,763
2010050	Jack Kauffmann in the Green Productions	11,000	-	-	11,000	10,800	200
2010051	Lakeside 370 Park Recycling	4,563	-	-	4,563	3,624	939
2010053	City of St. Louis Refuse Division Government and Schools Recycling	100,000	-	-	100,000	-	100,000
2010054	City of University City Yard Waste Processing	22,000	-	-	22,000	18,700	3,300
2010055	City of Olivette Park Recycling Program	20,000	-	-	20,000	16,350	3,650
2010056	Bottlecycler USA, LLC Glass Recycling Initiative	25,000	-	-	25,000	21,250	3,750
2010058	St. Louis Teacher's Recycle Center How Green is Your Mall	45,000	-	-	45,000	45,000	-
2010059	Grace Hill Settlement House North Riverfront Waste to Riches	10,000	-	-	10,000	-	10,000
2010061	Stanfill Family, LP R-Ten Plus Vertical Siding	25,000	-	-	25,000	-	25,000
2010063	DEI Consulting Commercial and Industrial Single Stream Recycling	15,000	-	-	15,000	1,160	13,840
2011001	Region L District Operations	388,600	100,000	-	488,600	469,023	19,577
2011002	Region L Plan Implementation Website Project	-	21,700	-	21,700	17,950	3,750
2011003	St. Charles County Recycling Program	-	70,000	-	70,000	-	70,000
2011004	JTTA Midwest Recycling Center E-Scrap Service Expansion Project	-	45,000	-	45,000	9,325	35,675

Region I. St. Louis-Jefferson Solid Waste Management District
Status of Subgrantee Awards and Administrative Expenditures
December 31, 2011

Subgrant No.	Purpose	Funding Allocation	Carryover Amount	Interest Income Allocation	Total Amount Awarded	Expenditures	Fund Balance
2011005	Missouri Botanical Garden Earthways Center Recycling Education Expansion	-	55,000	-	55,000	-	55,000
2011006	St. John's Mercy Medical Foundation Recycling Program	-	40,000	-	40,000	-	40,000
2011007	Lambert St. Louis International Airport Food Waste Recycling Pilot Program	-	15,000	-	15,000	-	15,000
2011008	St. Louis Convention and Visitors Commission Recycling Program	30,273	14,727	-	45,000	-	45,000
2011009	Jefferson County Solid Waste Division Recycling Program	20,000	-	-	20,000	-	20,000
2011010	ELF Palladium Group, LLC OCRA Green System	5,000	-	-	5,000	4,250	750
2011011	Lens Master, Inc. Consolidation Center	30,000	-	-	30,000	-	30,000
2011012	St. Louis County Public Works Dept From Classroom to Community	17,000	-	-	17,000	-	17,000
2011014	St. Louis Cardinals 4 a Greener Game	5,000	-	-	5,000	875	4,125
2011015	St. Louis Composting, Inc. Show-Me Food Scraps Program	25,000	-	-	25,000	5,048	19,952
2011016	City of University City Recycling Education and Waste Reduction Program	30,000	-	-	30,000	-	30,000
2011017	Remains, Inc. Fiber Processing Improvements	25,000	-	-	25,000	-	25,000
2011018	City of Florissant Recycling Center	10,000	-	-	10,000	4,484	5,516
2011019	Midwest Shingle Recycling, LLC Expansion of Asphalt Shingle Recycling	40,000	-	-	40,000	34,000	6,000
2011020	City of St. Louis, Refuse Division Residential Recycling Rollcarts and Mailers	125,000	-	-	125,000	-	125,000
2011021	Operation Food Search Food for the Hungry Program	35,000	-	-	35,000	29,750	5,250
2011022	Flooring Systems, Inc. 1 Million Pounds of Carpet Expansion Program	40,000	-	-	40,000	-	40,000
2011023	Computer Trade LLC	25,000	-	-	25,000	9,600	15,400
2011024	Missouri Botanical Garden Plastic Pots Recycling	25,000	-	-	25,000	-	25,000
2011025	City of Byrnes Mill Recycling Drop-off Project	20,000	-	-	20,000	-	20,000
2011026	Medical International Equipment Services, Inc. Transformer Recycling Project	4,500	-	-	4,500	-	4,500
2011027	City of Lake St. Louis Enhancing Recycling	35,000	-	-	35,000	15,000	20,000
2011028	City of St. Louis, Refuse Division Government Waste Audit	40,000	-	-	40,000	-	40,000
2011029	St. Louis Earth Day Recycling on the Go	60,000	-	-	60,000	24,535	35,465
2011030	N.B. West Contracting Company Asphalt Recycling Program	50,000	-	-	50,000	42,500	7,500
2011031	City of St. Peters Multi-Family Recycling Signs and Stickers	9,000	-	-	9,000	-	9,000
2011032	Habitat for Humanity of St. Louis ReStore	25,000	-	-	25,000	4,175	20,825
2011033	ReSource of St. Louis Construction/Demolition Waste Diversion	20,000	-	-	20,000	-	20,000
2011034	Deal Services, Inc. Electronic Waste Recycling Program	25,000	-	-	25,000	9,000	16,000
2011035	Missouri Recycling Association Education and Outreach Program	15,000	-	-	15,000	-	15,000
2011036	Hunt Industrial Service Corporation Pallet Recycling and Market Expansion	80,000	-	-	80,000	-	80,000
2011037	City of Ellisville Park and Trails Recycling Program	20,000	-	-	20,000	16,974	3,026
2011038	HOK Metropolitan Square Composting Program	18,000	-	-	18,000	-	18,000
2011039	City of Arnold Household Hazardous Waste Drop-off	30,000	-	-	30,000	16,020	13,980
2011040	Habitat for Humanity of St. Charles County ReStore	30,000	-	-	30,000	-	30,000
2011041	Always Green Recycling, Inc. Recycling Project	20,000	-	-	20,000	17,000	3,000
2011042	John Burrough's School Composting Program	5,000	-	-	5,000	-	5,000

Region L St. Louis-Jefferson Solid Waste Management District
Status of Subgrantee Awards and Administrative Expenditures
December 31, 2011

Subgrant No.	Purpose	Funding Allocation	Carryover Amount	Interest Income Allocation	Total Amount Awarded	Expenditures	Fund Balance
2011043	City of Kirkwood Recycling Depository Compactor	20,000	-	-	20,000	-	20,000
2011044	RNA Worldwide, LLC Greening Our Community Through E-Waste Recycling	50,000	-	-	50,000	-	50,000
2011045	Advanced Computers Advanced Distribution Recycling	25,000	-	-	25,000	9,982	15,018
2011046	Blue Skies Recycling Food Composting and Glass Recycling Program	50,000	-	-	50,000	42,500	7,500
2011047	Regency Event Clean-Up Services	10,000	-	-	10,000	-	10,000
2011048	Shred and Protect Document Services Collect Contain Recycle Program	10,000	-	-	10,000	-	10,000
2011049	Gateway Greening, Inc. What Do You Know About Composting	10,000	-	-	10,000	-	10,000
2011050	Missouri River Relief River Clean-ups	10,000	-	-	10,000	10,000	-
2011052	Project, Inc. DeCycleIt	25,000	-	-	25,000	1,242	23,758
2011053	St. Louis Green, Inc. Furniture and Metal to Food	25,000	-	-	25,000	-	25,000
2011054	Higher Education Consortium of Met St. Louis Recycle Reuse Recover	28,000	-	-	28,000	-	28,000
2011055	City of St. Peters Public Works Dept Compact Loader	10,000	-	-	10,000	-	10,000
2011056	St. Louis Green, Inc. Holiday Light Recycling Drive	10,000	-	-	10,000	7,992	2,008
2011057	Central Paper Stock Company Go Green Sorting Machine	75,000	-	-	75,000	-	75,000
2011058	World Metal Buyers, Inc. Baler Project	40,000	-	-	40,000	-	40,000
2011059	St. Louis Teachers' Recycle Center Sharing Our Reuse Vision	43,859	-	-	43,859	2,278	41,581
2011060	Smurfit-Stone Recycling, Inc. Office Fiber Recovery	15,000	-	-	15,000	-	15,000
2011062	St. Louis Health Equipment Lending Program, Inc. HELP Program Support	10,000	-	-	10,000	5,010	4,990
2011063	Resource Recovery Project Leftovers, etc. Resource and Learning Center	50,000	-	-	50,000	12,500	37,500
2011064	Cluff, Inc. Public Opinion Waste Reduction and Recycling Survey	10,000	-	-	10,000	6,080	3,920
2011065	Jack Kaufman In-the-Green Productions	6,000	-	-	6,000	-	6,000
2012001	Region L District Operations	424,600	75,000	-	499,600	-	499,600
		<u>\$4,754,800</u>	<u>\$ 981,222</u>	<u>\$ 500,000</u>	<u>\$6,236,022</u>	<u>\$2,705,300</u>	<u>\$3,530,722</u>

Fund Balance December 31, 2011	\$3,530,722
Interest Income Unobligated	116,873
Carryover Unobligated (Note 1)	570,791
Total District Fund Balance	\$4,218,386
Total District Cash Per Audit	4,218,386
Unidentified/Unobligated Region L Funds	\$ -

Note 1: The Carryover Unobligated amount includes \$158,117 of reserve funds for the District.

SCHEDULE VI

Region L St. Louis-Jefferson Solid Waste Management District
Cash Balance
December 31, 2011

Cash (Checking)	\$	32,481
Cash (Money Market Account)		<u>4,185,905</u>
Total Account Balances	\$	<u><u>4,218,386</u></u>

SCHEDULE VII

Region L St. Louis-Jefferson Solid Waste Management District
 Schedule of State Funding
 Years Ended December 31, 2009, 2010 and 2011

<u>Received</u>	<u>Total Amount</u>	<u>Type</u>
<u>Year Ended December 31, 2009</u>		
May 2009	\$ 700,000	District Grant
June 2009	689,974	District Grant
July 2009	25,000	District Grant
August 2009	476,912	District Grant
September 2009	125,000	District Grant
November 2009	20,000	District Grant
Total From DNR in FY 2009	<u>\$ 2,036,886</u>	
<u>Year Ended December 31, 2010</u>		
January 2010	\$ 388,600	District Grant
May 2010	1,254,056	District Grant
June 2010	216,000	District Grant
August 2010	261,151	District Grant
October 2010	25,000	District Grant
November 2010	388,600	District Grant
Total From DNR in FY 2010	<u>\$ 2,533,407</u>	
<u>Year Ended December 31, 2011</u>		
February 2011	\$ 220,000	District Grant
May 2011	317,500	District Grant
June 2011	382,273	District Grant
July 2011	584,859	District Grant
August 2011	75,000	District Grant
September 2011	84,500	District Grant
October 2011	524,600	District Grant
Total From DNR in FY 2011	<u>\$ 2,188,732</u>	