

INDEPENDENT AUDITORS' REPORT

**PERFORMANCE AUDIT OF
DISTRICT B – NORTH MISSOURI SOLID
WASTE MANAGEMENT DISTRICT**

JULY 1, 2014 THROUGH JUNE 30, 2016



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

**DISTRICT B – NORTH MISSOURI SOLID
WASTE MANAGEMENT DISTRICT
TRENTON, MISSOURI**

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December 14, 2017

INDEPENDENT AUDITORS' REPORT

Missouri Department of Natural Resources
and
District B – North Missouri Solid Waste Management District
Executive Board and Full Council Members
Trenton, Missouri

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

Objectives

The objectives of our audit of District B – North Missouri Solid Waste Management District included:

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

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
INDEPENDENT AUDITORS’ REPORT (CONTINUED)**

- To determine expenditures by the district from advancements and reimbursements made by the districts to their subgrantees were made for allowable and eligible costs.
- To determine 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.
- To determine the subgrant project effectively met its goal of diverting waste from landfills or providing environmental education and to determine the per unit cost (ton of waste diverted or per student).

Scope

The scope of our audit of District B – North Missouri Solid Waste Management District was for the two years ended June 30, 2016.

Methodology

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

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

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

Beard-Boehmer & Associates, PC

Beard-Boehmer & Associates, PC
Columbia, MO

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION
FOR THE TWO YEARS ENDED JUNE 30, 2016**

Function of the District

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

Organizational Structure of the District

District B - North Missouri Solid Waste Management District was formed under a Joint Powers Agreement, pursuant to Section 260.305, RSMo, and was officially recognized by the DNR in October 1991. The Joint Powers Agreement provides the legal status, purpose, membership eligibility, and powers and duties of the District. The District elected the "Alternative Management Structure" in October 1991 to be in compliance with Section 260.315, RSMo.

The District includes the counties (11) of Caldwell, Carroll, Chariton, Daviess, Grundy, Harrison, Linn, Livingston, Mercer, Putnam, and Sullivan and their participating cities (21) with a population of 500 or more. From the 2010 census, three cities fell below the 500 population but have elected to remain with the District. 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 an 11 county region located in North-Central Missouri and to meet the goals set out in Chapter 260, RSMo. 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 has a Board of Directors and an Executive Board. The Board of Directors consists of 32 members consisting of a member from each of the 11 counties and one from each city. County representatives shall be appointed by the Presiding Commissioner with Commission approval. Appointees for city representatives shall be made by the chief elected official with the City Council or by Executive Board approval. The Executive Board consists of a member from each of the 11 counties.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION (CONTINUED)
FOR THE TWO YEARS ENDED JUNE 30, 2016**

The Board of Directors shall appoint three officers consisting of a President, Vice-President, and a Secretary/Treasurer to serve as officers of both the Board of Directors and Executive Board.

Terms of representatives of the Executive Board shall be two years or until such date as an elected official representative retires, or is removed, or no longer holds that particular elective office, whichever date first occurs. The representative may be reappointed thereafter.

The District has an annual written administrative contract with the Green Hills Regional Planning Commission (GHRPC) in Trenton to provide facilities, staff, and support capabilities in exchange for \$47,500 paid to the GHRPC annually. The District Planner is an employee of the GHRPC. All 11 Executive Board members of District B SWMD also serve on the Board of the GHRPC.

The District receives grant monies from the DNR but also receives monies (dues) from each county and each participating city at \$.10 per capita (population) collected annually. The dues amount is set annually by the Executive Board. The dues are accounted for separately by the District from the grant monies and deposited into a separate banking account and is used to supplement administrative grant projects if the total funding of the project is not sufficient to cover all expenses. The total collections of dues for FY 2016 and FY 2015 were \$9,763 and \$9,717. One city went below the 500 population level in FY 2015 and did not pay the annual dues but then decided in FY 2016 to stay with the District thereby paying the annual dues amount for FY 2016.

A listing of all Board of Directors by county and city is as follows:

	Name and Title as of June 30, 2016	Name and Title as of December 14, 2017
<u>Caldwell County</u>	C. R. Motsinger, Presiding Commissioner	C. R. Motsinger, Presiding Commissioner
City of Braymer	Kenny Joe Rogers, Mayor	Kenny Joe Rogers, Mayor
City of Hamilton	Jean Vanlperen, City Administrator	Jean Vanlperen, City Administrator
City of Polo	Jesse Innis, Mayor	Tracy Allen, Mayor
<u>Carroll County</u>	Nelson Heil, Presiding Commissioner	Nelson Heil, Presiding Commissioner
City of Carrollton	Bryan Mathis, Mayor	Bryan Mathis, Mayor
City of Norborne	Roger Leabo, Mayor	Roger Leabo, Mayor

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION (CONTINUED)
FOR THE TWO YEARS ENDED JUNE 30, 2016**

<u>Chariton County</u>	Tony McCollum, Presiding Commissioner	Tony McCollum, Presiding Commissioner
City of Brunswick	Joe Moser, Mayor	Joe Moser, Mayor
City of Keytesville	Robert (Bob) Littleton, Mayor	Robert (Bob) Littleton, Mayor
City of Salisbury	Stephen Kacvinsky, Mayor	Stephen Kacvinsky, Mayor
<u>Daviess County</u>	Randy Sims, Presiding Commissioner	Randy Sims, Presiding Commissioner
City of Gallatin	Barb Ballew, Mayor	Barb Ballew, Mayor
City of Jamesport	Jack Turner, Mayor	Jack Turner, Mayor
<u>Grundy County</u>	Rick Hull, Presiding Commissioner	Rick Hull, Presiding Commissioner
City of Trenton	Nick McHargue, Mayor	Ron Urton, City Administrator
<u>Harrison County</u>	Jack Hodge, Presiding Commissioner	Jack Hodge, Presiding Commissioner
City of Bethany	Richard Graner, Mayor	Todd Williams, Mayor
City of Ridgeway	Danny Claycomb, Mayor	Danny Claycomb, Mayor
<u>Linn County</u>	Dick King, Presiding Commissioner	Dick King, Presiding Commissioner
City of Brookfield	Martha Beach, Mayor	Lonnie Trentham, Mayor
City of Bucklin	Leighton Reid, Mayor	Doug Anders, Mayor
City of Marceline	Bob Green, City Administrator	Jeri Holt, Mayor
<u>Livingston County</u>	Ed Douglas, Presiding Commissioner	Ed Douglas, Presiding Commissioner
City of Chillicothe	Check Haney, Mayor	Check Haney, Mayor
<u>Mercer County</u>	Duane Hobbs, Presiding Commissioner	Jerry Allen, Presiding Commissioner
City of Princeton	Kurt Meighen, Mayor	Kurt Meighen, Mayor
<u>Putnam County</u>	Randy Sands, Presiding Commissioner	Randy Sands, Presiding Commissioner
City of Unionville	Don Fowler, Mayor	Charley Pittman, Mayor

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
HISTORY AND ORGANIZATION (CONTINUED)
FOR THE TWO YEARS ENDED JUNE 30, 2016**

<u>Sullivan County</u>	Chris May, Presiding Commissioner	Chris May, Presiding Commissioner
City of Green City	Richard Page, Mayor	Charity Taylor, Mayor
City of Milan	Andrew Herington, Mayor	Andrew Herington, Mayor

The board member from each county serves as the Executive Board member for a total of 11 on the Executive Board.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES
FOR THE TWO YEARS ENDED JUNE 30, 2016**

During the dates of December 11 - 14, 2017, the audit firm of Beard-Boehmer & Associates, PC conducted a performance audit of District B – North Missouri Solid Waste Management District. The exit conference with the District was held on December 14, 2017. Our audit procedures were set forth in the Department of Natural Resources (DNR or Department) Solid Waste Management District audit program and included:

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

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

Findings: See finding No. 1.

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

Findings: None.

4. Follow-up to Prior Audit Reports
 - We reviewed the findings of the previous agreed upon procedures engagement and the financial audits for the engagement period and documented the status of the findings and the corrective action taken by the district.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

Findings: See Schedule of Prior Findings.

5. Internal Controls

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

Findings: See findings Nos. 2 and 3.

6. Cash

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

Findings: See findings Nos. 2 and 3.

7. Administrative/Management Services

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

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

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

Findings: None.

8. Records

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

Findings: None.

9. General Terms and Conditions

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

Findings: None.

10. District Grants

- We obtained a schedule of district grants from the DNR for the engagement period and reviewed the Guidance Document for Solid Waste Management District Grants published by DNR.
- We reviewed the proposals for 2015 and 2016 to determine if the district was in compliance with DNR guidelines on requested project proposals, project periods and extensions and how projects were reviewed, ranked and approved by the district executive board.
- We reviewed a sample of awarded projects provided by the DNR and completed Attachment 3 "Detailed Review of District Grant Projects."

Findings: None.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
AUDIT PROCEDURES (CONTINUED)**

11. Exit Conference

- We conducted an exit conference with District B – North Missouri SWMD to discuss the results of the engagement.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE TWO YEARS ENDED JUNE 30, 2016**

1. District Does Not Have an Advisory Committee

Condition:

The District has not appointed an advisory committee as required by state law.

Criteria:

Section 260.320.3(7), RSMo, requires the executive board to appoint one or more geographically balanced advisory committees composed of the representatives of commercial generators, representatives of the solid waste management industry, and two citizens unaffiliated with a solid waste facility or operation to assess and make recommendations on solid waste management.

Cause:

The District had not realized an advisory committee needed to be appointed by the executive board.

Effect:

The District did not follow the state law regarding executive board appointments.

Recommendation:

We recommend the District's executive board appoint an advisory committee as required by state law.

Response: *The District concurred with the finding and recommendation.*

2. Bank Statements and Bank Reconciliations Not Reviewed by a Board Member

Condition: The District has two bank checking accounts, one for the grants (grant account) and one for the annual dues (general account). The bank accounts are reconciled by an independent person but are not reviewed by an executive board member for proper approval.

Criteria: Section I.I.3 of the General Terms and Conditions (GTC) requires effective control to prevent loss or misuse and accountability shall be maintained for all District and District Subgrantee cash, real and personal property, and other assets.

Cause: The District did not realize that an executive board member should review the bank statements and bank reconciliations for proper approval.

Effect: The District could potentially have a loss of resources by not having a board member perform an independent review and authorization of the bank statements and bank reconciliations.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE TWO YEARS ENDED JUNE 30, 2016**

Recommendation: The District require an executive board member to review the monthly bank statements and bank reconciliations for both bank accounts and indicate proper approval by initialing and dating the bank statements and bank reconciliations.

Response: *The District concurred with the finding and recommendation.*

3. Individual Collection Sheets Not Numbered

Condition: The individual collection sheets completed for each customer on collection events when monies are collected are not prenumbered or numbered in consecutive order to ensure proper accountability over all collection sheets and total monies collected. Collection sheets are gathered from the individuals that receive cash payments and then reconciled to the total cash collected.

Criteria: Sections I.I.2 and 3 of the GTC, requires records shall be maintained that adequately identify the source and use of funds provided for financially assisted activities and effective control to prevent loss or misuse and accountability for all subgrantee cash.

Cause: The District did not realize the importance of using prenumbered collection sheets to account for all sheets and to ensure all monies are accounted for properly.

Effect: The District could suffer a loss of assets by not having proper accountability over all collection sheets for monies collected and deposited.

Recommendation: The District prenumber the collection sheets used at the collection events and ensure all sheets are accounted for properly.

Response: *The District concurred with the finding and recommendation.*

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF PRIOR FINDINGS**

The prior agreed upon procedures engagement was conducted by an audit firm contracted by the Missouri Department of Natural Resources for the two fiscal years ended June 30, 2006. Of the nine prior findings, all have been implemented by the District.

1. Composition of the Executive Board

Condition: The District operated without an Executive Board of Directors.

Current Status: Implemented.

2. Board of Director Minutes

Condition: Only four sets of Board of Directors' meeting minutes were available for the engagement period for review. In all four meeting minutes, the review noted the location of the meeting was not disclosed; absentees were not listed; a quorum was declared for the conduct of business, however, a majority of members to establish a quorum was not present; and the District did not have an Executive Board, therefore, no board minutes could be reviewed.

Current Status: Implemented.

3. Failure to Adopt By-Laws and Conduct Quarterly Meetings

Condition: By-laws had never been created for the District and meetings were conducted bi-annually rather than quarterly.

Current Status: Implemented.

4. Bank Reconciliations

Condition: The bank reconciliations were not completed on a timely basis or completed accurately. The bank reconciliations also did not have initials of the person performing the reconciliation.

Current Status: Implemented. However, see current finding No. 2 on bank reconciliations.

5. Untimely Filing of UCC Financing Statement

Condition: A UCC Financing Statement to document the personal property lien on a newly purchased baler under project number 2005-177 was not completed and filed with the Secretary of State in a timely manner.

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF PRIOR FINDINGS (CONTINUED)**

Current Status: Implemented.

6. Grant Evaluation Form

Condition: The District used a standardized evaluation form to score each district grant proposal; however, the form did not contain all of the evaluation criteria required by state regulations. The two missing elements were the degree to which funding to the project will adversely affect existing entities in the market segment and the technical feasibility of the project.

Current Status: Implemented.

7. Reports Not Timely Filed

Condition: The quarterly project status reports for some grant projects reviewed were not signed and dated indicating the date in which they were submitted to DNR. The quarterly project status reports for the period ending March 31, 2006, were not timely filed within 30 days subsequent to the end of the quarter as required. The final report for project 2005-177 was not signed and dated indicating the date in which it was submitted to DNR.

Current Status: Implemented.

8. Equipment Management

Condition: The District did not perform a physical inventory for property purchased with district grant funds at least once every two years, and the District inventory list did not include the date of acquisition and cost of inventory purchased with district grant funds.

Current Status: Implemented.

9. Allocation of Grant Funds

Condition: The District did not have an equitable way to allocate salaries based on time and effort between the Regional Planning Commission and the Solid Waste Management District.

Current Status: Implemented.

APPENDICES

**DISTRICT B – NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF STATE FUNDING
FOR THE TWO YEARS ENDED JUNE 30, 2016**

<u>YEAR ENDED</u>	<u>AMOUNT</u>
June 30, 2016	\$47,500
June 30, 2015	\$89,200

DISTRICT B - NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF GRANT FUNDING, DISBURSEMENTS, AND GRANTS CASH BALANCES
JUNE 30, 2016

Project Grant Number	Project Name	Program Funding Amount	Carryover Funds Obligated	Program Income Allocated	Total Program Funding	Total Disbursements	June 30, 2016 Grants Cash Balance
B2010-05	Caldwell County Bins & Recycling	\$ 14,300	\$ -	\$ -	\$ 14,300	\$ 14,300	\$ -
B2012-04	Gilman City Curbside Recycling Project	2,000	-	-	2,000	1,700	300
B2012-06	Chariton County Shelter Workshop Box Van	10,000	-	-	10,000	8,200	1,800
B2012-07	Gallatin Curbside Recycling Project	6,750	-	-	6,750	-	6,750
B2012-08	Bishop Hogan School Can Recycling	1,000	-	-	1,000	-	1,000
B2012-10	Glass Recycling Trailers & Bins	20,000	-	-	20,000	15,795	4,205
B2012-11	Trenton Used Oil Furnace	9,200	-	-	9,200	9,200	-
B2013-04	High Hope Forklift	20,000	-	-	20,000	20,000	-
B2013-05	Caldwell County Trailer & Recycling	19,741	-	-	19,741	16,284	3,457
B2014-001	Region B District Operations	18,834	-	-	18,834	18,834	-
B2014-002	Region B Plan Implementation	28,666	-	-	28,666	28,509	157
B2014-003	Region B Trailer & Scales	-	5,000	-	5,000	-	5,000
B2014-004	Grundy County Recycling Project	-	3,500	-	3,500	2,975	525
B2014-005	Region B Special Events Recycling	-	4,000	-	4,000	-	4,000
B2014-006	Hope Haven Industries, Inc. - Paper Shredder	20,000	-	-	20,000	16,966	3,034
B2014-007	3 R's Start Up	11,700	-	-	11,700	-	11,700
B2014-008	Region B County Banned and Special Items Collection Events District Wide	10,000	10,000	2,198	22,198	21,786	412
B2015-001	Region B District Operations	21,000	-	-	21,000	21,000	-
B2015-002	Region B Plan Implementation - Banned Item Collections	26,500	-	-	26,500	26,500	-
B2015-003	City of Marceline Cardboard Trailer Purchase	-	-	-	-	-	-
B2015-004	Region B Banned & Special Items Collection Events	-	10,000	3,263	13,263	7,371	5,892
B2016-001	Region B District Operations	21,000	-	-	21,000	-	21,000
B2016-002	Region B Plan Implementation	26,500	-	-	26,500	-	26,500
Totals		\$ 287,191	\$ 32,500	\$ 5,461	\$ 325,152	\$ 229,420	\$ 95,732
<u>Carryover unobligated consists of the following:</u>						Interest income unobligated	950
B2013-02	Region B Plan Implementation	\$ 235				Carryover unobligated	* 6,357
B2012-09	Region B Banned Items	4				Adjusted grant balance	\$ 103,039
B2012-03	Region B Equipment	5,000					
B2012-02	Region B Plan Implementation	683				Reconciled cash balance	\$ 103,039
B2011-06	Special Events Recycling-Region B	4,000					
B2011-03	Hope Haven Semi Tractor	2,500					
B2010-07	Hope Haven Recycling Trailer	2,200					
B2010-06	Grundy County Recycling	811					
B2010-04	Region B Banned Items	924					
		\$ 16,357					
	Less: Amount used on grants	(10,000)					
	Total carryover unobligated	\$ 6,357					*

**DISTRICT B - NORTH MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF GRANT FUNDING, DISBURSEMENTS, AND GRANTS CASH BALANCES
JUNE 30, 2015**

Project Grant Number	Project Name	Program Funding Amount	Carryover Funds Obligated	Program Income Allocated	Total Program Funding	Total Disbursements	June 30, 2015 Grants Cash Balance
B2010-05	Caldwell County Bins & Recycling	\$ 14,300	\$ -	\$ -	\$ 14,300	\$ 14,300	\$ -
B2012-04	Gilman City Curbside Recycling Project	2,000	-	-	2,000	1,700	300
B2012-06	Chariton County Shelter Workshop Box Van	10,000	-	-	10,000	6,970	3,030
B2012-07	Gallatin Curbside Recycling Project	6,750	-	-	6,750	-	6,750
B2012-08	Bishop Hogan School Can Recycling	1,000	-	-	1,000	-	1,000
B2012-10	Glass Recycling Trailers & Bins	20,000	-	-	20,000	15,795	4,205
B2012-11	Trenton Used Oil Furnace	9,200	-	-	9,200	7,820	1,380
B2013-04	High Hope Forklift	20,000	-	-	20,000	20,000	-
B2013-05	Caldwell County Trailer & Recycling	19,741	-	-	19,741	16,285	3,456
B2014-001	Region B District Operations	18,834	-	-	18,834	18,834	-
B2014-002	Region B Plan Implementation	28,666	-	-	28,666	28,509	157
B2014-003	Region B Trailer & Scales	-	5,000	-	5,000	-	5,000
B2014-004	Grundy County Recycling Project	-	3,500	-	3,500	1,354	2,146
B2014-005	Region B Special Events Recycling	-	4,000	-	4,000	-	4,000
B2014-006	Hope Haven Industries, Inc. - Paper Shredder	20,000	-	-	20,000	-	20,000
B2014-007	3 R's Start Up - Equipment	11,700	-	-	11,700	-	11,700
B2014-008	Region B County Banned and Special Items Collection Events County Wide	10,000	10,000	2,198	22,198	21,786	412
B2015-001	Region B District Operations	21,000	-	-	21,000	19,677	1,323
B2015-002	Region B Plan Implementation - Banned Item Collections	26,500	-	-	26,500	25,646	854
B2015-003	City of Marceline Cardboard Trailer Purchase	-	-	-	-	-	-
B2015-004	Region B Banned & Special Items Collection Events	-	-	585	585	-	585
Totals		<u>\$ 239,691</u>	<u>\$ 22,500</u>	<u>\$ 2,783</u>	<u>\$ 264,974</u>	<u>\$ 198,676</u>	<u>\$ 66,298</u>
						Interest income unobligated	848
						Carryover unobligated	16,357
						Adjusted grant balance	<u>\$ 83,503</u>
						Reconciled cash balance	<u>\$ 83,503</u>