

**REGION F WEST CENTRAL SOLID
WASTE MANAGEMENT DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

**REGION F WEST CENTRAL SOLID WASTE DISTRICT
TABLE OF CONTENTS**

| | | <u>Page</u> |
|--|---|-------------|
| INDEPENDENT AUDITOR'S REPORT..... | | 1 - 2 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS..... | | 3-6 |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS | | |
| <u>Exhibit</u> | <u>Description</u> | |
| A | Statement of Net Position - Cash Basis, June 30, 2013..... | 7 |
| B | Statement of Activities - Cash Basis, For the Year Ended June 30, 2013..... | 8 |
| FUND FINANCIAL STATEMENTS | | |
| C | Statement of Cash Basis Assets and Fund Balances-Governmental Fund, June 30, 2013..... | 9 |
| D | Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balance-Governmental Fund, For the Year Ended June 30, 2013..... | 10 |
| NOTES TO THE FINANCIAL STATEMENTS | | 11-15 |
| OTHER SUPPLEMENTARY INFORMATION | | |
| <u>Schedule</u> | <u>Description</u> | |
| 1 | Schedule of Receipts, Disbursements, and Changes in Cash Basis Fund Balance, Budget to Actual-General Fund, For the Year Ended June 30, 2013..... | 16 |
| 2 | Schedule of Receipts and Disbursements of State Awards As of June 30, 2013..... | 17 |
| REPORT ON INTERNAL CONTROLS AND COMPLIANCE MATTERS | | |
| REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARD</i> | | 18-19 |

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Directors
Region F West Central Solid Waste Management District

Report on the Financial Statements

I have audited the accompanying cash-basis financial statements of the governmental activities and each major fund of Region F West Central Solid Waste Management District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note I; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the cash-basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund, of Region F West Central Solid Waste Management District, as of June 30, 2013, and the respective changes in cash basis financial position thereof for the year then ended in conformity with the basis of accounting described in Note I.

Other Matters

Report on Supplementary and Other Information


My audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the District's basic financial statements. The budgetary comparison information, and the Schedule of Receipts and Disbursement of State Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The budgetary comparison information is the responsibility of management and was derived from and relate directly to the underlying accounting records used to prepare the District's basic financial statements. The Schedule of Receipts and Disbursements of State Awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Receipts and Disbursements of State Awards is fairly stated in all material respects in relation to the financial statements as a whole. The budgetary comparison information has not been subjected to the auditing procedures applied in the audit of the basic financial statements. I have applied limited procedures, which consisted primarily of inquiries of management regarding the method of measurement and presentation of this schedule. However, I did not audit this information and express no opinion on this schedule.

Basis of Accounting

I draw attention to Note I of the financial statements that describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinions are not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated September 30, 2013, on my consideration of Region F West Central Solid Waste Management District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and considering Region F West Central Solid Waste Management District's internal control over financial reporting and compliance.



Randall C. Fiene, CPA
Concordia, Missouri
September 30, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

**REGION F WEST CENTRAL MISSOURI SOLID WASTE MANAGEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Our discussion and analysis of the District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2013, within the limitations of the District's cash basis of accounting. Please read it in conjunction with the District's financial statements that begin on page 7.

FINANCIAL HIGHLIGHTS

- The Solid Waste District, in partnership with Missouri Department of Natural Resources, Pioneer Trails Regional Planning Commission, Local County and city governments was able to fund thirteen (13) new projects totaling \$365,300 diverging 3600 tons of waste from our landfills.
- The funds used for administration and plan implementation for this FY was reduced by \$27,800.

USING THIS ANNUAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34 as applicable to the District's cash basis of accounting.

Report Components

Government-Wide Financial Statements: The Statement of Net Position–Cash Basis (on page 7) and the Statement of Activities–Cash Basis (on page 8) provides information about the activities of the District as a whole and present a longer-term view of the District's finances.

Fund Financial Statements: Fund financial statements (starting on page 9) focus on the individual parts of the District operations in more detail than the government-wide statements by providing information about the District's funds. These statements tell how these services were financed in the short term as well as what remains for future spending.

Notes to the Financial Statements: The Notes to the Financial Statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Other Financial Information: This part of the annual report (starting on page 16) includes optional financial information, which includes the Schedule of Receipts and Disbursements of State Awards as required by the Missouri Department of Natural Resources.

Basis of Accounting

This District has elected to present its financial statements on the cash basis of accounting. This cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to *when* financial events are recorded, such as the timing for recognizing revenues, expenditures, and their related assets and liabilities. Under the cash basis of accounting, revenues and expenditures and the related assets are recorded when they result from cash transactions. As a result of the use of this cash basis of accounting, certain assets and their related revenues and expenditures *are not recorded* in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

Government-Wide Statement of Net Assets and the Statement of Activities

The government-wide financial statements are presented on pages 7 and 8. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets resulting from the use of the cash basis of accounting.

The statements report the District's net position and changes in them. Over time, increases and decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. The reader will need to consider other non-financial factors, however; such as changes in state funding to assess the overall health of the District.

The Statement of Activities is presented by its governmental function which includes solid waste management. The Statement of Activities shows the net cost of this function before considering the general revenues of the District.

Fund Financial Statements

The fund financial statements begin on page 9 and provide detailed information about the District's General Fund. These fund financial statements help the reader to determine whether there are more or fewer financial resources that can be spent in the near future for the District program.

General Fund: The General Fund of the District is used to account for all resources except those required to be accounted for and reported in another fund.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

The District's net position, resulting from cash transactions, increased by \$5,667 between fiscal years 2012 and 2013.

Net Position – Cash Basis

| | <u>2013</u> | <u>2012</u> |
|------------------------------------|----------------|----------------|
| ASSETS | | |
| Cash | \$ 209,005 | 203,338 |
| TOTAL ASSETS | <u>209,005</u> | <u>203,338</u> |
| NET POSITION | | |
| Restricted for subgrantee projects | 68,177 | 70,360 |
| Unrestricted | 140,828 | 132,978 |
| TOTAL NET POSITION \$ | <u>209,005</u> | <u>203,338</u> |

Changes in Net Position – Cash Basis

For the years ended June 30, 2013, and 2012, net position of the District changed as follows:

| | <u>2013</u> | <u>2012</u> |
|-------------------------------------|-----------------|------------------|
| RECEIPTS | | |
| <u>Program Revenues</u> | | |
| Operating grants and contributions | \$ 350,299 | 306,184 |
| <u>General Revenues</u> | | |
| Interest income | 4,442 | 6,403 |
| TOTAL RECEIPTS | <u>354,741</u> | <u>312,587</u> |
| DISBURSEMENTS | | |
| Solid Waste Management | 349,074 | 473,844 |
| TOTAL DISBURSEMENTS | <u>349,074</u> | <u>473,844</u> |
| INCREASE (DECREASE) IN NET POSITION | <u>\$ 5,667</u> | <u>(161,257)</u> |

To aid in understanding the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different from a typical Statement of Receipts, Disbursements and Changes in Net Position. You will notice that disbursements are listed in the first column, with receipts from that particular activity reported to the right. This type of format highlights the relative financial burden of each of the functions. It also identifies how much the function draws from the general receipts. All other governmental receipts are reported as general.

As can be seen from Statement of Receipts and Disbursement, the trend shows the District's effort to distribute Solid Waste funds to the local county governments, municipalities, non-profits, and civic organizations throughout the region enhancing waste diversion from our landfills.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District uses funds to control and manage money for particular purposes. The fund basis statement allows the District to demonstrate its stewardship and accountability for cash basis resources. These statements also allow the reader to obtain more insight into the cash basis financial workings of the District and further assess the District's cash basis financial health.

The District has made every attempt to utilize carryover funds more effectively and timely. The amount of cash on hand has reduced. Interest income will and did decrease as a result; however accumulating interest income is NOT the District's Goal. We strive to fund worthwhile projects to reduce tonnage in the landfills.

FINANCIAL ANALYSIS OF GENERAL FUND BUDGET VERSUS ACTUAL

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|-----------------------------|----------------------------|-------------------------|----------------|
| RECEIPTS | | | |
| Intergovernmental | \$ 466,364 | 474,361 | 350,299 |
| Interest | 0 | 0 | 4,442 |
| TOTAL RECEIPTS | <u>\$ 466,364</u> | <u>474,361</u> | <u>354,741</u> |
| DISBURSEMENTS | | | |
| Administration | \$ 153,003 | 161,000 | 119,618 |
| Distribution to subgrantees | 313,361 | 313,361 | 229,456 |
| TOTAL EXPENDITURES | <u>\$ 466,364</u> | <u>474,361</u> | <u>349,074</u> |

DEBT ADMINISTRATION AND CAPITAL ASSETS

The District uses the cash basis of accounting, which recognizes disbursements when paid in cash and receipts when collected in cash. The District has no long-term indebtedness. The District does not maintain capital asset records under the cash basis of accounting.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The FY 2014 fiscal year required an advertisement of the District's Administrative Operations contract. That contract was advertised in March 2013 and awarded in June 2013. The administrative operational contract was awarded to Pioneer Trails Regional Planning Commission at a 250% savings from the previous year. This reduction coincides with an expected reduction in overall solid waste grant funds availability during this FY.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, and the Missouri Department of Natural Resources with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Mr. Randy White, P.E., executive director of the Pioneer Trails Regional Planning Commission; 802 South Gordon; Box 123; Concordia, Missouri, 64020.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EXHIBIT A
REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2013

ASSETS

| | | |
|---------------------|----|-----------------------|
| Cash | \$ | <u>209,005</u> |
| TOTAL ASSETS | | <u><u>209,005</u></u> |

NET POSITION

| | |
|------------------------------------|--------------------------|
| Restricted for subgrantee projects | 68,177 |
| Unrestricted | <u>140,828</u> |
| TOTAL NET POSITION | <u><u>\$ 209,005</u></u> |

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT B
REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

| Functions/Programs | Cash Disbursements | Program Cash Receipts Operating Grants and Contributions | Net (Disbursements) Receipts and Changes in Net Assets |
|---|-----------------------|--|---|
| Primary Government: | | | |
| Governmental activities: | | | |
| Solid Waste Management | \$ (349,074) | 350,299 | 1,225 |
| Net program (disbursements) receipts | \$ (349,074) | 350,299 | 1,225 |
| General receipts: | | | |
| Interest | | | 4,442 |
| Total general receipts | | | 4,442 |
| Increase in net assets | | | 5,667 |
| Net position - beginning of year | | | 203,338 |
| Net position - end of year | | | \$ 209,005 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

EXHIBIT C
REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE- GOVERNMENTAL FUND
JUNE 30, 2013

| | <u>General Fund</u> |
|---------------------------|---------------------|
| ASSETS | |
| Cash | \$ 209,005 |
| TOTAL ASSETS | <u>\$ 209,005</u> |
| FUND BALANCE | |
| Restricted | \$ 68,177 |
| Assigned | 140,828 |
| TOTAL FUND BALANCE | <u>\$ 209,005</u> |

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT D
REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BASIS FUND BALANCE-
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

| | | <u>General Fund</u> |
|--|-----------|-----------------------|
| RECEIPTS | | |
| Intergovernmental | \$ | 350,299 |
| Interest | | 4,442 |
| TOTAL RECEIPTS | | <u>354,741</u> |
| DISBURSEMENTS | | |
| Administration | | 119,618 |
| Distributions to subgrantees | | 229,456 |
| TOTAL DISBURSEMENTS | | <u>349,074</u> |
| Excess (deficiency) of receipts over disbursements | | <u>5,667</u> |
| Fund balance at beginning of year | | <u>203,338</u> |
| Fund balance at end of year | \$ | <u><u>209,005</u></u> |

The accompanying Notes to the Financial Statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

I. Summary of Significant Accounting Policies

A. Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is accountable for the component unit and the primary government is able to impose its will or the component unit may provide financial benefits or impose a burden on the primary government. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The District is a special-purpose government, which is governed by representation of member governments pursuant to Section 260.305 RSMo. As required by accounting principles generally accepted in the United States of America, the District has evaluated the above criteria to determine whether any entities meet the definition of a component unit and must be included in these financial statements. The District has determined that no outside entities meet the above criteria and therefore, no entity needs to be included as a component unit in the District's financial statements. In addition, the District is not aware of any entity for which the District would be considered as a component unit of that entity.

The District was officially recognized by the Missouri Department of Natural Resources in 1991. The District includes the counties of Johnson, Lafayette, Pettis, Morgan, and Saline and their participating cities with a population of 500 or more citizens. 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 of the District is to promote cooperation in solving solid waste management problems and to promote resource recovery and recycling. The District's responsibilities include planning requirements as established by the Solid Waste Management Program, and the administration of grant funds made available to the District from the Solid Waste Management Fund in accordance with Section 260.335.2 RSMo.

B. Basis of Presentation

GOVERNMENT – WIDE FINANCIAL STATEMENTS

The Statement of Net Position–Cash Basis and Statement of Activities–Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-

type activities are financed in whole or in part by fees charged to external parties for goods or services. Since the District has no enterprise or internal service funds, the government-wide financial statements do not reflect business-type activities.

FUND FINANCIAL STATEMENTS

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, fund equity, receipts and disbursements. The District has one governmental fund.

The financial statement presentation of the District follows the presentation format under Governmental Accounting Standards Board (GASB) Statement No. 34. GASB Statement No. 34 requires the presentation of a Management's Discussion and Analysis section which provides an analysis of the District's overall financial position and results of operations.

GOVERNMENTAL FUND

An emphasis is placed on major funds with the governmental categories. A fund is considered major if it is the primary operating fund of the District. The District has one governmental fund which serves as the primary operating fund for the District. As a result, this fund is designated as a major fund.

The following major governmental fund type is used by the District:

General Fund: The general fund is the general operating fund of the District. This fund is used to account for all financial resources except those required to be accounted for in another fund.

C. Basis of Accounting

In the Statement of Net Position-Cash Basis and Statement of Activities-Cash Basis, governmental activities are presented using a cash basis of accounting. This basis recognizes assets, net assets, receipts, and disbursements when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

D. Capital Assets

Capital assets are recorded as disbursements at the time when paid.

E. Statement of Activities-Cash Basis

In the Statement of Activities-Cash Basis, receipts that are derived directly from each activity are reported as program receipts. The District has the following program receipts in each activity:

| | |
|----------------|----------------------------|
| Administration | Intergovernmental revenues |
|----------------|----------------------------|

F. Equity Classification

Equity is classified as net position and displayed in two components:

- A. Restricted net position-Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- B. Unrestricted net position-All other net positions that do not meet the definition of "unrestricted".

It is the policy of the District to first use restricted net position prior to the use of unrestricted net position when disbursements are made for purposes for which both restricted and unrestricted net assets are available.

G. Cash

The District's cash includes demand deposits.

II. Deposits

The District does not invest District funds and the District does not have a written investment policy.

Custodial Credit Risk-Deposits: Custodial credit risk for deposits is the risk that, in the event of a depository financial institution failure, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Section 110.010 and 110.020, RSMo, requires that all deposits in excess of the Federal Deposit Insurance Corporation be insured by securities pledged as collateral. Of the District's deposits of \$209,005 at June 30, 2013, \$209,005 was insured by the Federal Deposit Insurance Corporation.

III. Claims and Judgments

The District receives substantial funding from the Missouri Department of Natural Resources. Disbursements financed by this funding are subject to audit by this state agency. If disbursements are disallowed due to noncompliance with state regulations, the District may be required to reimburse the Missouri Department of Natural Resources. As of June 30, 2013 disbursements have not been audited by the State, but the District believes that disallowed disbursements, if any, based on subsequent audits will not have a material effect on the overall financial position of the District.

IV. Risk Management

The District is exposed to various risk of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has transferred its risk by obtaining coverage from commercial insurance companies.

V. Contractual Relationship

The Pioneer Trails Regional Planning Commission has contracted with Region F West Central Missouri Solid Waste Management District to provide administrative and planning services. As of June 30, 2013, the Commission was reimbursed \$119,563 for various expenditures related to these services.

VI. Fund Balance Reporting

The intention of GASB Statement No. 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. The District has no nonspendable fund balances. GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the General Fund that is not constrained for any particular purpose.

The District has classified its fund balances with the following hierarchy:

Spendable: The District has classified the spendable fund balances as Restricted and Assigned and considered each to have been spent when expenditures are incurred. The District currently has no funds classified as Committed or Unassigned.

- Restricted for State Categorical Projects:

Missouri Statutes require that certain revenues be specifically designed for the purpose of providing funds for specific projects as approved by the Missouri Department of Natural Resources. These funds totaling \$68,177 have been included in restricted category of fund balance.

- Assigned for Program Administration:

Certain revenues are specifically designed for the purpose of providing funds to administer the solid waste program as a whole provided by the Missouri Department of Natural Resources. These funds totaling \$140,828 have been included in the assigned category of fund balance.

VII. Schedule of Receipts and Disbursements of State Awards

Purpose and Basis of Presentation

The Schedule of Receipts and Disbursements of State Awards has been prepared to comply with Missouri Department of Natural Resource requirements. Statutory provisions require that this schedule show information regarding subgrant activity administered by Region F West Central Solid Waste Management District during the fiscal year ended June 30, 2013.

Basis of Accounting

The schedule is presented on the cash basis of accounting.

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 1
REGION F WEST CENTRAL SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN CASH BASIS FUND BALANCE - GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget - Positive (Negative)</u> |
|--|-------------------------|----------------|-----------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| RECEIPTS | | | | |
| Intergovernmental | \$ 466,364 | 474,361 | 350,299 | (124,062) |
| Interest | 0 | 0 | 4,442 | 4,442 |
| TOTAL RECEIPTS | <u>466,364</u> | <u>474,361</u> | <u>354,741</u> | <u>(119,620)</u> |
| DISBURSEMENTS | | | | |
| Administration | 153,003 | 161,000 | 119,618 | 41,382 |
| Distributions to subgrantees | 313,361 | 313,361 | 229,456 | 83,905 |
| TOTAL DISBURSEMENTS | <u>466,364</u> | <u>474,361</u> | <u>349,074</u> | <u>125,287</u> |
| Excess (deficiency) of receipts over disbursements | <u>0</u> | <u>0</u> | <u>5,667</u> | <u>5,667</u> |
| Fund balance at beginning of year | <u>364,595</u> | <u>364,595</u> | <u>203,338</u> | <u>(161,257)</u> |
| Fund balance at end of year | <u>\$ 364,595</u> | <u>364,595</u> | <u>209,005</u> | <u>(155,590)</u> |

SCHEDULE 2
REGION F WEST CENTRAL MISSOURI SOLID WASTE MANAGEMENT DISTRICT
SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

| Subgrant No. | Purpose | Beginning Date (FAA) | Closing Date | Current Year Awards Obligated | Awards Obligated in Prior Years | Fiscal Year Ended June 30, 2013 Disbursements | Prior Years Disbursements | Unspent Funds Obligated to Projects | Cash Balance Unobligated | Cash Balance |
|--------------|--|----------------------|--------------|-------------------------------|---------------------------------|---|---------------------------|-------------------------------------|--------------------------|----------------|
| 2012-08 | Warrensburg Comprehensive Recycling Program | 8/29/2011 | 6/25/2013 | \$ 0 | 27,257 | 25,620 | 0 | 0 | 1,637 | \$ 1,637 |
| 2012-09 | The Recycle Center Roll-Off Containers | 8/16/2011 | 6/25/2013 | 0 | 25,500 | 3,825 | 21,675 | 0 | 0 | 0 |
| 2012-10 | Johnson County Sheltered Workshop Paper Shredder | 8/16/2011 | 11/1/2012 | 0 | 19,361 | 2,843 | 16,112 | 0 | 406 | 406 |
| 2012-11 | Marshall Recycling Facility Skid Steer | 8/16/2011 | 1/8/2013 | 0 | 20,000 | 3,000 | 17,000 | 0 | 0 | 0 |
| 2012-14 | Johnson County Sheltered Workshop Bulk Cont | 8/16/2011 | 11/1/2012 | 0 | 3,671 | 551 | 3,120 | 0 | 0 | 0 |
| 2012-17 | Lafayette County Enterprises Waste Reduction | 8/16/2011 | 6/25/2013 | 0 | 14,630 | 9,528 | 5,102 | 0 | 0 | 0 |
| 2012-18 | Pettis County Waste to Product Feasibility | 8/16/2011 | 6/25/2013 | 0 | 22,950 | 22,950 | 0 | 0 | 0 | 0 |
| 2013-01 | PTRPC District Operations Grant | 7/1/2012 | 6/30/2013 | 135,000 | 0 | 107,077 | 0 | 0 | 27,923 | 27,923 |
| 2013-02 | PTRPC District Education Grant | 7/24/2012 | 6/30/2013 | 13,000 | 0 | 12,541 | 0 | 0 | 459 | 459 |
| 2013-03 | Regional HHW Event | 7/24/2012 | 6/30/2013 | 83,100 | 0 | 78,897 | 0 | 0 | 4,203 | 4,203 |
| 2013-04 | The Recycle Center Roll-Off Containers | 7/24/2012 | Open | 30,000 | 0 | 25,500 | 0 | 4,500 | 0 | 4,500 |
| 2013-05 | Johnson County Sheltered Workshop-Forklift | 7/24/2012 | Open | 21,247 | 0 | 17,497 | 0 | 3,750 | 0 | 3,750 |
| 2013-06 | Warrensburg United in Glass Recycling | 7/24/2012 | Open | 23,050 | 0 | 10,910 | 0 | 12,140 | 0 | 12,140 |
| 2013-07 | Marshall Paper Recycling Containers | 12/31/2012 | 8/27/2013 | 10,200 | 0 | 0 | 0 | 10,200 | 0 | 10,200 |
| 2013-08 | Stover Recyclable Benches and Picnic Tables | 12/31/2012 | 6/17/2013 | 6,309 | 0 | 6,309 | 0 | 0 | 0 | 0 |
| 2013-09 | Corder Safety Benefits Provided By Recycling (slide) | 12/31/2012 | 6/17/2013 | 2,386 | 0 | 2,386 | 0 | 0 | (255) | (255) |
| 2013-10 | Concordia Fencing For Lions Fund Raising | 12/31/2012 | 6/17/2013 | 8,500 | 0 | 8,755 | 0 | 0 | 0 | 4,140 |
| 2013-11 | Marshall Concrete Grinding | 12/31/2012 | Open | 13,770 | 0 | 9,630 | 0 | 4,140 | 0 | 20,944 |
| 2013-12 | Leeton R-X School District / FFA Recycling Project | 12/31/2012 | Open | 20,944 | 0 | 0 | 0 | 20,944 | 0 | 0 |
| 2013-13 | Lafayette County Waste Reduction (hand dryers) | 12/31/2012 | 6/17/2013 | 1,255 | 0 | 1,255 | 0 | 0 | 0 | 0 |
| | DNR Portion of USDA Synergy (RBOG) Project | | | 12,503 | 0 | 0 | 0 | 12,503 | 0 | 12,503 |
| | Total | | | 381,264 | 133,369 | 349,074 | 63,009 | 68,177 | 34,373 | 102,550 |

Unobligated Cash Balance at July 1, 2012
Unobligated Cash Committed to Projects during the fiscal year ended June 30, 2013
Interest Earned FY 2013
Total Unobligated Cash June 30, 2013
Total Cash Balance June 30, 2013

Recap of Reconciled Cash Balances at June 30, 2013:
First Community Operating Fund
First Community Transfer Fund
Total District Cash Fund Balance

REPORT ON INTERNAL CONTROLS AND COMPLIANCE MATTERS

RANDALL FIENE

Certified Public Accountant

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

Members of the Board of Directors
Region F West Central Solid Waste Management District

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Region F West Central Solid Waste Management District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Region F West Central Solid Waste Management District's basic financial statements, and have issued my report thereon dated September 30, 2013. I noted in my report the District prepares its financial statements on the cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Region F West Central Solid Waste Management District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Region F West Central Solid Waste Management District internal control. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material deficiencies or, significant deficiencies. Given these limitations,

during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Region F West Central Solid Waste Management District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that was required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Randall C. Fiene, CPA
Concordia, Missouri
September 30, 2013