

**CHRISTIAN COUNTY, MISSOURI**

**BASIC FINANCIAL STATEMENTS**

**Year Ended December 31, 2016**

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## **INDEPENDENT AUDITORS' REPORT**

Christian County Commission  
Christian County  
Ozark, Missouri

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County'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 modified cash basis of accounting described in Note A; this includes determining that the modified 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.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 County'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 of the effectiveness of the County's internal control.

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Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information, as of December 31, 2016, and the respective changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting described in Note A.

### **Basis of Accounting**

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

### **Disclaimer of Opinion on Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison information, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Financial Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Christian County, Missouri's basic financial statements. The combining fund financial statements contained in the Other Financial Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits*, and is also not a required part of the basic financial statements.

Christian County Commission  
Christian County  
Ozark, Missouri

The combining fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2017, on our consideration of Christian County's internal control over financial reporting and on our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC  
Springfield, Missouri  
July 25, 2017

CHRISTIAN COUNTY, MISSOURI  
 STATEMENT OF NET POSITION – MODIFIED CASH BASIS  
 December 31, 2016

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash - unrestricted	\$ 7,615,677
Cash - restricted	<u>7,219,603</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 14,835,280</u></u>
<b>NET POSITION</b>	
Unrestricted	\$ 7,615,677
Restricted	<u>7,219,603</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 14,835,280</u></u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS  
Year Ended December 31, 2016

Functions/Programs	Disbursements	Program Receipts			Net (Disbursements), Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
General government	\$ (6,143,671)	\$ 2,660,551	\$ 287,479	\$ -	\$ (3,195,641)
Judicial	(1,397,587)	305,974	-	-	(1,091,613)
Public safety	(5,402,491)	1,759,644	147,610	-	(3,495,237)
Public works	(626,308)	186,749	-	-	(439,559)
Highways and roads	(4,837,964)	-	2,400	188,652	(4,646,912)
Pass-through entities	(484,836)	-	-	484,836	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ (18,892,857)</b>	<b>\$ 4,912,918</b>	<b>\$ 437,489</b>	<b>\$ 673,488</b>	<b>(12,868,962)</b>
		General Receipts:			
					272,534
					11,819,533
					1,497,141
					56,499
					968,876
					88,780
					33,065
				Total General Receipts	14,736,428
		Special Items:			
					152,568
					348,235
				Total Special Items	500,803
				Increase in Net Position	2,368,269
				Net Position, Beginning of year	12,467,011
				Net Position, End of year	\$ 14,835,280

See accompanying notes.



CHRISTIAN COUNTY, MISSOURI  
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS  
December 31, 2016

	Special Revenue Funds					
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund
<b>ASSETS</b>						
Cash - unrestricted	\$ 5,830,049	\$ -	\$ -	\$ 246,161	\$ -	\$ -
Cash - restricted	-	1,624,085	1,300,218	-	480,201	783,096
<b>TOTAL ASSETS</b>	<b>\$ 5,830,049</b>	<b>\$ 1,624,085</b>	<b>\$ 1,300,218</b>	<b>\$ 246,161</b>	<b>\$ 480,201</b>	<b>\$ 783,096</b>
<b>FUND BALANCES</b>						
Fund Balances						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 480,201	\$ -
Public works	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Roads and bridges	-	1,624,085	1,300,218	-	-	783,096
Prosecuting attorney	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-
Record retention	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-
Assigned to:						
Elections	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-
Law enforcement	-	-	-	246,161	-	-
Sheriff	-	-	-	-	-	-
Assessment	-	-	-	-	-	-
Unassigned	5,830,049	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 5,830,049</b>	<b>\$ 1,624,085</b>	<b>\$ 1,300,218</b>	<b>\$ 246,161</b>	<b>\$ 480,201</b>	<b>\$ 783,096</b>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS (continued)  
December 31, 2016

	Special Revenue Funds				Nonmajor Special Revenue Funds	Total Governmental Funds
	Assessment Fund	Road and Bridge Sales Tax Fund	CART Fund	Debt Service Fund		
<b>ASSETS</b>						
Cash - unrestricted	\$ 1,049,756	\$ -	\$ -	\$ -	\$ 489,711	\$ 7,615,677
Cash - restricted	-	883,169	22	1,226,875	921,937	7,219,603
<b>TOTAL ASSETS</b>	<b>\$ 1,049,756</b>	<b>\$ 883,169</b>	<b>\$ 22</b>	<b>\$ 1,226,875</b>	<b>\$ 1,411,648</b>	<b>\$ 14,835,280</b>
<b>FUND BALANCES</b>						
Fund Balances						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ 1,226,875	\$ 102,449	\$ 1,809,525
Public works	-	-	-	-	67,530	67,530
Elections	-	-	-	-	33,304	33,304
Roads and bridges	-	883,169	22	-	-	4,590,590
Prosecuting attorney	-	-	-	-	159,689	159,689
Recorder's technology	-	-	-	-	200,772	200,772
Record retention	-	-	-	-	229,130	229,130
Tax maintenance	-	-	-	-	129,063	129,063
Assigned to:						
Elections	-	-	-	-	29,319	29,319
Building inspection	-	-	-	-	265,506	265,506
Law enforcement	-	-	-	-	-	246,161
Sheriff	-	-	-	-	194,886	194,886
Assessment	1,049,756	-	-	-	-	1,049,756
Unassigned	-	-	-	-	-	5,830,049
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,049,756</b>	<b>\$ 883,169</b>	<b>\$ 22</b>	<b>\$ 1,226,875</b>	<b>\$ 1,411,648</b>	<b>\$ 14,835,280</b>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS  
Year Ended December 31, 2016

	Special Revenue Funds					
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund
<b>RECEIPTS</b>						
Taxes	\$ 4,906,753	\$ 2,072,515	\$ 1,815,252	\$ 1,944,485	\$ 2,097,042	\$ 224,609
Collector's commission	850,609	-	-	-	-	-
Intergovernmental receipts	221,055	93,087	95,565	86,429	-	-
Fees and charges	675,170	-	-	1,485,326	-	-
Other	63,495	104,841	74,966	1,174	2,057	4,742
<b>TOTAL RECEIPTS</b>	<b>6,717,082</b>	<b>2,270,443</b>	<b>1,985,783</b>	<b>3,517,414</b>	<b>2,099,099</b>	<b>229,351</b>
<b>DISBURSEMENTS</b>						
Current						
General government	4,883,364	-	-	-	-	-
Judicial	1,213,587	-	-	-	-	-
Public safety	142,489	-	-	3,347,271	1,742,512	-
Public works	87,955	-	-	-	-	-
Highway and roads	-	1,689,345	1,659,523	-	-	137,127
Pass-through entities	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>6,327,395</b>	<b>1,689,345</b>	<b>1,659,523</b>	<b>3,347,271</b>	<b>1,742,512</b>	<b>137,127</b>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>389,687</b>	<b>581,098</b>	<b>326,260</b>	<b>170,143</b>	<b>356,587</b>	<b>92,224</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loan proceeds	-	-	-	-	-	-
Operating transfers in (out)	340	-	37,260	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>340</b>	<b>-</b>	<b>37,260</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)</b>	<b>390,027</b>	<b>581,098</b>	<b>363,520</b>	<b>170,143</b>	<b>356,587</b>	<b>92,224</b>
FUND BALANCE, January 1	5,440,022	1,042,987	936,698	76,018	123,614	690,872
FUND BALANCE, December 31	<u>\$ 5,830,049</u>	<u>\$ 1,624,085</u>	<u>\$ 1,300,218</u>	<u>\$ 246,161</u>	<u>\$ 480,201</u>	<u>\$ 783,096</u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS  
(continued)  
Year Ended December 31, 2016

	Special Revenue Funds			Debt Service Fund	Nonmajor Special Revenue Funds	Total Governmental Funds
	Assessment Fund	Road and Bridge Sales Tax Fund	CART Fund			
<b>RECEIPTS</b>						
Taxes	\$ -	\$ 1,082,844	\$ 409,136	\$ -	\$ 61,947	\$ 14,614,583
Collector's commission	-	-	-	-	-	850,609
Intergovernmental receipts	86,152	-	-	-	854,540	1,436,828
Fees and charges	677,208	-	-	-	852,132	3,689,836
Other	10,108	1,796	258	6,901	50,697	321,035
<b>TOTAL RECEIPTS</b>	<b>773,468</b>	<b>1,084,640</b>	<b>409,394</b>	<b>6,901</b>	<b>1,819,316</b>	<b>20,912,891</b>
<b>DISBURSEMENTS</b>						
Current						
General government	672,788	-	-	-	587,519	6,143,671
Judicial	-	-	-	-	184,000	1,397,587
Public safety	-	-	-	-	170,219	5,402,491
Public works	-	-	-	-	538,353	626,308
Highway and roads	-	942,582	409,387	-	-	4,837,964
Pass-through entities	-	-	-	-	484,836	484,836
<b>TOTAL DISBURSEMENTS</b>	<b>672,788</b>	<b>942,582</b>	<b>409,387</b>	<b>-</b>	<b>1,964,927</b>	<b>18,892,857</b>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>100,680</b>	<b>142,058</b>	<b>7</b>	<b>6,901</b>	<b>(145,611)</b>	<b>2,020,034</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Loan proceeds	-	-	-	-	348,235	348,235
Operating transfers in (out)	-	(37,260)	-	-	(340)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(37,260)</b>	<b>-</b>	<b>-</b>	<b>347,895</b>	<b>348,235</b>
<b>EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)</b>	<b>100,680</b>	<b>104,798</b>	<b>7</b>	<b>6,901</b>	<b>202,284</b>	<b>2,368,269</b>
<b>FUND BALANCE, January 1</b>	<b>949,076</b>	<b>778,371</b>	<b>15</b>	<b>1,219,974</b>	<b>1,209,364</b>	<b>12,467,011</b>
<b>FUND BALANCE, December 31</b>	<b>\$ 1,049,756</b>	<b>\$ 883,169</b>	<b>\$ 22</b>	<b>\$ 1,226,875</b>	<b>\$ 1,411,648</b>	<b>\$ 14,835,280</b>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS  
December 31, 2016

	Drug Court Fund	Circuit Clerk Fund	Jail Commissary Fund	Unclaimed Fund	Tax Sale Surplus Fund	Sheriff Fund	Sheriff's Seized Property Fund	Watershed Fund
<b>ASSETS</b>								
Cash and cash equivalents	\$ 37,063	\$ 304,056	\$ 48,926	\$ 29	\$ 48,659	\$ 19,231	\$ 24,277	\$ 21,251
Investments	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 37,063</b>	<b>\$ 304,056</b>	<b>\$ 48,926</b>	<b>\$ 29</b>	<b>\$ 48,659</b>	<b>\$ 19,231</b>	<b>\$ 24,277</b>	<b>\$ 21,251</b>
<b>LIABILITIES</b>								
Due to others	\$ -	\$ -	\$ 48,926	\$ 29	\$ -	\$ -	\$ 24,277	\$ 21,251
Due to other governments	37,063	304,056	-	-	48,659	19,231	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 37,063</b>	<b>\$ 304,056</b>	<b>\$ 48,926</b>	<b>\$ 29</b>	<b>\$ 48,659</b>	<b>\$ 19,231</b>	<b>\$ 24,277</b>	<b>\$ 21,251</b>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI  
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS (continued)  
December 31, 2016

	Collector's Fund	Collector's Surtax Fund	Protested Tax Fund	Fines and Forfeitures Fund	Recorder's Fund	Riverdowns Fund	Planning & Zoning Fee Fund	Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ 52,563,349	\$ 85,477	\$ 451	\$ 61,656	\$ 68,622	\$ 36,029	\$ -	\$ 53,319,076
Investments	-	-	-	-	-	-	92,666	92,666
<b>TOTAL ASSETS</b>	<b>\$ 52,563,349</b>	<b>\$ 85,477</b>	<b>\$ 451</b>	<b>\$ 61,656</b>	<b>\$ 68,622</b>	<b>\$ 36,029</b>	<b>\$ 92,666</b>	<b>\$ 53,411,742</b>
<b>LIABILITIES</b>								
Due to others	\$ 165,010	\$ -	\$ 451	\$ -	\$ -	\$ 36,029	\$ 92,666	\$ 388,639
Due to other governments	52,398,339	85,477	-	61,656	68,622	-	-	53,023,103
<b>TOTAL LIABILITIES</b>	<b>\$ 52,563,349</b>	<b>\$ 85,477</b>	<b>\$ 451</b>	<b>\$ 61,656</b>	<b>\$ 68,622</b>	<b>\$ 36,029</b>	<b>\$ 92,666</b>	<b>\$ 53,411,742</b>

See accompanying notes.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Christian County, Missouri (the County) is a county of the 1<sup>st</sup> class and operates under a three-member County Commission.

The accounting methods and procedures adopted by Christian County, Missouri, conform to the modified cash basis of accounting as applied to governmental entities. The following is a summary of the more significant policies.

### Financial Reporting Entity

Christian County, Missouri, is a primary government, which is governed by the County commission. As required by accounting principles generally accepted in the United States of America, the County has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The County has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the County's financial statements. In addition, the County is not aware of any entity for which the County would be considered as a component unit of that entity.

### *GOVERNMENT-WIDE FINANCIAL STATEMENTS*

The government-wide statements display information about the primary government. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities. Governmental activities are supported by taxes and intergovernmental receipts.

In the government-wide Statement of Net Position, the governmental activities are consolidated and presented on the modified cash basis of accounting.

The government-wide Statement of Activities presents a comparison between direct disbursements and program receipts for each function of the County's governmental activities. Direct disbursements are those that are specifically associated with a program or a function. Program receipts include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital disbursements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*FUND FINANCIAL STATEMENTS*

Separate fund financial statements report information on the County's governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds in their respective categories.

The County reports the following major governmental funds:

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

Common Road I Fund: The Common Road I Fund of the County is used to account for resources designated for highway and road expenditures.

Common Road II Fund: The Common Road II Fund is used to account for resources designated for highway and road improvements.

Law Enforcement Fund: The Law Enforcement Fund is used to account for resources designated for law enforcement activities.

Law Enforcement Sales Tax Fund: The Law Enforcement Sales Tax Fund of the County is used to account for the receipts and disbursements of the law enforcement sales tax.

Bridge Fund: The Bridge Fund is used to account for grant monies and other resources restricted or designated for bridge improvements.

Assessment Fund: The Assessment Fund is used to account for resources designated for County assessment activities.

Road and Bridge Sales Tax Fund: The Road and Bridge Sales Tax Fund is used to account for sales tax revenues restricted for road and bridge improvements.

CART Fund: the CART Fund is used to account for motor vehicle and gas sales tax restricted for road and bridge improvements.



CHRISTIAN COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County also reports the following fund types:

The Debt Service Fund accounts for resources restricted for the retirement of principal and payment of interest on the County's long-term debt.

Agency funds account for miscellaneous assets held by the County for other funds, governmental units, and individuals. The agency funds are custodial in nature and do not involve measurement of results of operations.

Basis of Accounting

The government-wide Statement of Net Position and Statement of Activities, as well as the fund financial statements for the County, are presented using the modified cash basis of accounting. This basis recognizes assets, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions. The cash basis has been modified to include investments of the County. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Also, as a result of the modified cash basis, capital assets and long-term debt of the County are not included in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for the governmental fund would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

Cash and Investments

The County pools cash and investment resources of various funds in the County Treasurer's office in order to facilitate the management of cash and investments. Cash applicable to a particular fund is readily identifiable. Some County offices also hold cash and investments in their own separate bank accounts as required by state statute. The balance in the pooled cash account is available to meet current operating requirements. Investments of the County are carried at cost and consist of Certificates of Deposit.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

The County has a countywide policy on vacation and sick leave for all employees. Leave is taken at the discretion of each officeholder. The accumulated liability for compensated absences as of December 31, 2016, was \$240,081.

Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on constraints imposed on the use of these resources as follows:

*Nonspendable fund balance* – This classification includes amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

*Restricted fund balance* – This classification reflects the constraints imposed on resources either a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the County Commission – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Commission removes the specified use by taking the same type of action imposing the commitment.

*Assigned fund balance* – This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance* – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

CHRISTIAN COUNTY, MISSOURI  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

In the government-wide financial statements, equity is displayed, when applicable, in two components as follows:

*Restricted* – This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

*Unrestricted* – This consists of net position that does not meet the definition of restricted or invested in capital assets, net of related debt.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the County first applies restricted net position.

Pensions

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the State of Missouri County Employees' Retirement Fund (CERF) is prepared in accordance with the County's modified cash basis of accounting.

Financial reporting information included in the notes to the financial statements pertaining to the County's participation in the Missouri Local Government Employees' Retirement System (LAGERS) is prepared in accordance with the County's modified cash basis of accounting.

The financial statements were prepared using the modified cash basis of accounting. Therefore, member and employer contributions are recognized when paid and the County's net pension asset/liability, deferred outflows and inflows of resources related to pensions are not recorded in these financial statements.

NOTE B – CASH AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the statement of net position as "Cash and investments". In addition, investments are separately held by several of the County's funds. The County investments are stated at historical cost. State statutes require that County deposits be fully collateralized in the name of the County. As of December 31, 2016, all bank balances on deposit are entirely insured or collateralized with securities.

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE B – CASH AND INVESTMENTS (continued)

The County’s investments at December 31, 2016, are as follows:

<u>Investment Type</u>	<u>Maturity</u>	<u>Amount</u>
<b>Agency Funds</b>		
Certificates of Deposit	1/18/2017	\$ 15,360
Certificates of Deposit	1/30/2017	14,204
Certificates of Deposit	1/2/2017	24,162
Certificates of Deposit	1/2/2017	12,280
Certificates of Deposit	1/9/2017	26,660
		<u>\$ 92,666</u>

Certificates of Deposit

Certificates of Deposit are classified as investments but are considered deposits for custodial risk determination. State statutes require that the County’s deposits be collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2016, all Certificates of Deposit are entirely insured or collateralized with securities.

The County does not have a policy on interest rate risk.

NOTE C – CLAIMS, JUDGMENTS AND CONTINGENCIES

Federal and State Grants

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Disbursements financed by grants are subject to audit by the appropriate grantor government. If disbursements are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2016, significant amounts of grant disbursements have not been audited by grantor governments, but the County believes that disallowed disbursements, if any, based on subsequent audits, will not have a material effect on any of the individual government funds or the overall financial position of the County.

NOTE C – CLAIMS, JUDGMENTS AND CONTINGENCIES (continued)

Legal Matters

There are a number of claims and/or lawsuits to which the County is a party as a result of certain injuries and various other matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

NOTE D – PENSION PLAN - CERF

**State of Missouri County Employees' Retirement Fund**

General Information about the Pension Plan

*Plan Description.* Christian County of Missouri's defined benefit pension plan provides certain retirement and death benefits to its members. The County participates in the State of Missouri County Employees' Retirement Fund (CERF). CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government.

CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF was established by an act of the Missouri General Assembly effective August 28, 1994, and administered in accordance with RSMo. 50.1000 – 50.1300. As such, it is CERF's responsibility to administer the law in accordance expressed intent of the General Assembly. The plan as amended through November 1, 2010, is in a form acceptable under the Internal Revenue Code. The responsibility for the operations and administration of CERF is vested in the CERF Board of Directors consisting of eleven members. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the CERF website at [www.mocerf.org](http://www.mocerf.org).

NOTE D – PENSION PLAN – CERF (continued)

**Benefits Provided.** CERF provides retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature.

**Cost-of-Living Adjustments (“COLA”).** The Missouri Legislature has established a policy of providing an annual increase in the retirement benefit of the lesser of 1% and the February increase in CPI with the increase to take effect each July. The first increase will occur in the year following retirement so long as the retiree has been receiving benefits for at least one year on July 1<sup>st</sup>. The total of all increases shall not exceed 50% of the initial benefit.

**Contributions.** Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Eligible employees of the employer contribute 4% to the pension plan. The employer did not elect to make all or a portion of the required 4% contribution on behalf of employees.

In addition to the above contributions required of employees, the following fees and penalties prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of personal property tax declarations,
- Twenty dollars on each merchants and manufacturers license issued,
- Six dollars on each document recorded or filed with county recorders of deeds, with an additional one dollar on each document recorded,
- Three sevenths of the fee on delinquent property taxes, and
- Interest earned on investment of the above collections prior to remittance to CERF

The County’s contributions to CERF for the years ended December 31, 2016, 2015 and 2014, were \$392,603, \$370,095 and \$359,634, respectively.

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE E – PENSION PLAN – LAGERS

General Information about the Pension Plan

*Plan Description.* The County’s defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS’ responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

*Benefits Provided.* LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance.

	<u>2015 Valuation</u>
Benefit Multiplier	1.60% for life
Final Average Salary	3 Years
Member Contributions	0%

Benefit terms provide for annual post retirement adjustments to each member’s retirement allowance subsequent to the member’s retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

*Contributions.* The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year. With an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 13.2% (General) and 9.9% (Police) of annual covered payroll.

During the years ended December 31, 2016, 2015 and 2014, the County made contributions of \$680,415, \$641,290 and \$711,709, respectively.

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE F – ASSESSED VALUATION, TAX LEVY AND LEGAL DEBT MARGIN

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1, and are payable by December 31.

The 2016 assessed valuation of the tangible taxable property and the tax levies per \$100 assessed valuation of that property were as follows:

ASSESSED VALUATION

Real estate	\$ 901,978,660
Personal property	198,862,362
Railroad and utilities	<u>35,649,506</u>
	<u><u>\$ 1,136,490,528</u></u>

TAX LEVY

County	\$ .0715
Common Road I Fund	<u>.1047</u>
	<u><u>\$ .1762</u></u>

The legal debt margin at December 31, 2016, is computed as follows:

Constitutional debt limit	\$ 113,649,053
General obligation bonds payable	<u>-</u>
	<u><u>\$ 113,649,053</u></u>

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur an indebtedness for any purpose authorized by law of the County or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the County.



CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE G – LONG-TERM DEBT

Changes in Long-Term Debt

The following table is a summary of the changes in the long-term debt for the year ended December 31, 2016:

	Balance December 31, 2015	New Obligations	Retired	Balance December 31, 2016
MTFC Direct Loan	\$ 1,325,491	\$ -	\$ 145,595	\$ 1,179,896
Special Assessment Bonds - Riverdowns	611,469	-	25,459	586,010
Special Assessment Bonds - Stone Hollow	-	348,235	13,929	334,306
Compensated Absences	239,248	833	-	240,081
	<u>\$ 2,176,208</u>	<u>\$ 349,068</u>	<u>\$ 184,983</u>	<u>\$ 2,340,293</u>

MTFC Direct Loan

On August 30, 2011, the County entered into a direct loan agreement with the Missouri Transportation Finance Corporation in the amount of \$1,657,044 at an interest rate of 3.64% to fund the County's portion of the project to construct a diverging diamond at Route 65 and Route CC.

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
2017	\$ 151,027	\$ 42,948	\$ 193,975
2018	156,525	37,450	193,975
2019	162,222	31,753	193,975
2020	168,056	25,919	193,975
2021	174,244	19,731	193,975
2022	180,587	13,388	193,975
2023	187,235	6,816	194,051
	<u>\$ 1,179,896</u>	<u>\$ 178,005</u>	<u>\$ 1,357,901</u>

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE G – LONG-TERM DEBT (continued)

Special Assessment Bonds

During the year ended December 31, 2014, the County issued Neighborhood Improvement bonds in the amount of \$670,000 to finance construction of sewer improvements in the River Downs West Project District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due March 1 of each year. The bonds bear interest at 3.75%.

\$670,000 in special assessment bonds for River Downs West District improvements, principal payable annually along with interest at 3.75%.	<u><u>\$ 586,010</u></u>
--	--------------------------

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
2017	\$ 21,700	\$ 21,975	\$ 43,675
2018	22,514	21,161	43,675
2019	23,358	20,317	43,675
2020	24,234	19,441	43,675
2021	25,143	18,533	43,676
2022	26,086	17,590	43,676
2023	27,064	16,612	43,676
2024	28,079	15,596	43,675
2025	29,132	14,544	43,676
2026	30,225	13,451	43,676
2027	31,358	12,318	43,676
2028	32,534	11,142	43,676
2029	33,754	9,922	43,676
2030	35,020	8,656	43,676
2031	36,333	7,343	43,676
2032	37,695	5,980	43,675
2033	39,109	4,567	43,676
2034	40,575	3,100	43,675
2035	42,097	1,579	43,676
	<u>\$ 586,010</u>	<u>\$ 243,827</u>	<u>\$ 829,837</u>

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE G – LONG-TERM DEBT (continued)

Special Assessment Bonds (continued)

During the year ended December 31, 2016, the County issued Neighborhood Improvement bonds in the amount of \$348,235 to finance construction of road and street improvements in the Stone Hollow Neighborhood Improvement District. The bonds are to be repaid through the annual assessment tax on the residents of the District. Interest and principal payments are due July 1 of each year. The bonds bear interest at 2.99%.

\$348,235 in special assessment bonds for Stone Hollow Street District improvements, with interest at 2.99%. \$ 334,306

Principal and interest payments are due as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 17,412	\$ 9,735	\$ 27,147
2018	17,412	9,215	26,627
2019	17,412	8,694	26,106
2020	17,412	8,174	25,586
2021	17,412	7,653	25,065
2022	17,412	7,132	24,544
2023	17,412	6,612	24,024
2024	17,412	6,091	23,503
2025	17,412	5,570	22,982
2026	17,412	5,050	22,462
2027	17,412	4,529	21,941
2028	17,412	4,009	21,421
2029	17,412	3,488	20,900
2030	17,412	2,967	20,379
2031	17,412	2,447	19,859
2032	17,412	1,926	19,338
2033	17,412	1,406	18,818
2034	17,412	885	18,297
2035	17,412	364	17,776
2036	3,478	52	3,530
	<u><u>\$ 334,306</u></u>	<u><u>\$ 96,000</u></u>	<u><u>\$ 430,306</u></u>

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE G – LONG-TERM DEBT (continued)

Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$240,081 as of December 31, 2016.

NOTE H – SHORT-TERM DEBT

During the year ended December 31, 2015, the County issued 2015 temporary notes in the amount of \$360,000 to finance construction of street improvements in the Stone Hollow Street District. The notes are to be repaid through the issuance of Special Assessment Bonds at the completion of the project. Interest and principal were due on July 31, 2016.

Changes in Short-Term Debt

	Balance December 31, 2015	New Obligations	Retired	Balance December 31, 2016
Temporary Notes	\$ 360,000	\$ -	\$ 360,000	\$ -

NOTE I – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has transferred its risk by obtaining coverage from commercial insurance companies. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

CHRISTIAN COUNTY, MISSOURI  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2016

NOTE J – INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2016, consisted of the following:

	<u>Transfers In (Out)</u>
General Fund	\$ 340
Common Road II Fund	37,260
Road and Bridge Sales Tax Fund	(37,260)
Nonmajor Governmental Funds	(340)
	<u>\$ -</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE K – COMMITMENTS

At December 31, 2016, the County was committed to the following contract:

- Trotter Construction, LLC for building renovation, in the amount of \$127,606

## **SUPPLEMENTARY INFORMATION**

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes				
County general sales tax	\$ 3,700,000	\$ 3,700,000	\$ 3,889,003	\$ 189,003
Franchise taxes	52,000	52,000	56,499	4,499
Payment in lieu of taxes	80,000	80,000	94,455	14,455
Other taxes	725,400	725,400	866,796	141,396
	<u>4,557,400</u>	<u>4,557,400</u>	<u>4,906,753</u>	<u>349,353</u>
Collector's Commission				
Collection commissions	1,000,000	1,000,000	850,609	(149,391)
Intergovernmental				
Federal	646,828	646,828	221,055	(425,773)
Fees and Charges				
Court	80,100	80,100	97,934	17,834
Public administration	15,000	15,000	22,424	7,424
County clerk	5,500	5,500	6,862	1,362
Recorder of deeds	350,000	350,000	401,528	51,528
Health department	9,000	9,000	-	(9,000)
Sheriff fees	-	-	20,965	20,965
Recycle	12,500	12,500	12,664	164
Election reimbursement	25,000	25,000	12,172	(12,828)
Planning and zoning	36,000	36,000	46,515	10,515
Other	12,000	12,000	54,106	42,106
	<u>545,100</u>	<u>545,100</u>	<u>675,170</u>	<u>130,070</u>
Other				
Interest	20,000	20,000	36,840	16,840
Miscellaneous	22,400	22,400	26,655	4,255
	<u>42,400</u>	<u>42,400</u>	<u>63,495</u>	<u>21,095</u>
<b>TOTAL RECEIPTS</b>	<u>6,791,728</u>	<u>6,791,728</u>	<u>6,717,082</u>	<u>(74,646)</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS  
 (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>DISBURSEMENTS</b>				
Current				
General Government				
University extension	83,400	83,400	82,602	798
Collector of revenue	238,023	238,023	208,459	29,564
Treasurer	120,000	120,000	109,674	10,326
Recorder of deeds	212,040	212,040	199,756	12,284
County commission	511,615	511,615	422,179	89,436
Planning and zoning	271,665	271,665	240,442	31,223
County operations	3,326,700	3,326,700	2,482,684	844,016
Public administrator	131,868	131,868	136,958	(5,090)
Election and voter registration	100,365	100,365	77,726	22,639
County clerk	204,716	204,716	186,927	17,789
Auditor	133,276	133,276	97,592	35,684
Building and grounds	737,236	737,236	638,365	98,871
	<u>6,070,904</u>	<u>6,070,904</u>	<u>4,883,364</u>	<u>1,187,540</u>
Judicial				
Consolidated courts	104,960	104,960	82,878	22,082
Circuit court	64,450	64,450	52,721	11,729
Coroner	101,259	101,259	61,872	39,387
Juvenile	314,083	314,083	296,544	17,539
Prosecuting attorney	729,887	729,887	719,572	10,315
	<u>1,314,639</u>	<u>1,314,639</u>	<u>1,213,587</u>	<u>101,052</u>
Public Safety				
Emergency management	151,210	151,210	142,489	8,721
Public Works				
Recycling	90,682	90,682	87,955	2,727
<b>TOTAL DISBURSEMENTS</b>	<u>7,627,435</u>	<u>7,627,435</u>	<u>6,327,395</u>	<u>1,300,040</u>



CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS  
 (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(835,707)	(835,707)	389,687	1,225,394
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	(496,000)	(496,000)	340	496,340
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	(1,331,707)	(1,331,707)	390,027	1,721,734
FUND BALANCE, January 1	5,440,022	5,440,022	5,440,022	-
FUND BALANCE, December 31	<u>\$ 4,108,315</u>	<u>\$ 4,108,315</u>	<u>\$ 5,830,049</u>	<u>\$ 1,721,734</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes				
Property taxes	\$ 184,500	\$ 184,500	\$ 210,500	\$ 26,000
Surtax	400	400	437	37
Sales tax	1,350,000	1,350,000	1,417,302	67,302
CART	450,000	450,000	444,276	(5,724)
	<u>1,984,900</u>	<u>1,984,900</u>	<u>2,072,515</u>	<u>87,615</u>
Intergovernmental				
Federal	237,500	237,500	93,087	(144,413)
Other				
Interest	3,750	3,750	11,262	7,512
Road donations	-	-	2,400	2,400
Sale of assets	-	-	88,539	88,539
Miscellaneous	3,750	3,750	2,640	(1,110)
	<u>7,500</u>	<u>7,500</u>	<u>104,841</u>	<u>97,341</u>
<b>TOTAL RECEIPTS</b>	<u>2,229,900</u>	<u>2,229,900</u>	<u>2,270,443</u>	<u>40,543</u>
<b>DISBURSEMENTS</b>				
Highway and Roads				
Wages				
Common road wages	409,128	409,128	398,473	10,655
Fringe benefits	190,109	190,109	192,012	(1,903)
Capital outlay				
Road signs	15,000	15,000	7,637	7,363
Equipment rental	-	-	14,000	(14,000)
Equipment purchases	265,000	265,000	233,748	31,252
Buildings and land	105,000	105,000	93,949	11,051
Bridge and culvert	15,000	15,000	1,667	13,333
	<u>400,000</u>	<u>400,000</u>	<u>351,001</u>	<u>48,999</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH  
 BASIS (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Repairs and maintenance				
Equipment repair	130,000	130,000	66,118	63,882
Road maintenance and repair	600,000	600,000	549,875	50,125
Tire and tire repair	20,000	20,000	10,348	9,652
	<u>750,000</u>	<u>750,000</u>	<u>626,341</u>	<u>123,659</u>
Services				
Snow removal	60,000	60,000	8,106	51,894
	<u>60,000</u>	<u>60,000</u>	<u>8,106</u>	<u>51,894</u>
Supplies				
Uniform	12,000	12,000	10,982	1,018
Shop	11,000	11,000	17,730	(6,730)
Phone/pagers	6,500	6,500	5,982	518
Fuel	135,000	135,000	53,505	81,495
	<u>164,500</u>	<u>164,500</u>	<u>88,199</u>	<u>76,301</u>
Insurance	17,000	17,000	20,982	(3,982)
Rent and utilities	15,000	15,000	4,231	10,769
TOTAL DISBURSEMENTS	<u>2,005,737</u>	<u>2,005,737</u>	<u>1,689,345</u>	<u>316,392</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	224,163	224,163	581,098	356,935
FUND BALANCE, January 1	<u>1,042,987</u>	<u>1,042,987</u>	<u>1,042,987</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,267,150</u>	<u>\$ 1,267,150</u>	<u>\$ 1,624,085</u>	<u>\$ 356,935</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes				
Property tax	\$ 90	\$ 90	\$ 87	\$ (3)
Surtax	7,000	7,000	7,188	188
Sales tax	1,410,260	1,410,260	1,388,857	(21,403)
CART	420,000	420,000	419,120	(880)
	<u>1,837,350</u>	<u>1,837,350</u>	<u>1,815,252</u>	<u>(22,098)</u>
Intergovernmental				
Grants	106,171	106,171	95,565	(10,606)
Other				
Interest	2,800	2,800	9,205	6,405
Sale of assets	-	-	64,029	64,029
Miscellaneous	7,000	7,000	1,732	(5,268)
	<u>9,800</u>	<u>9,800</u>	<u>74,966</u>	<u>65,166</u>
<b>TOTAL RECEIPTS</b>	<b>1,953,321</b>	<b>1,953,321</b>	<b>1,985,783</b>	<b>32,462</b>
<b>DISBURSEMENTS</b>				
Highway and Roads				
Wages				
Common road wages	365,468	365,468	365,795	(327)
Fringe benefits	169,879	169,879	181,183	(11,304)
Capital outlay				
Building and land	120,000	120,000	108,435	11,565
Equipment purchases	300,000	300,000	222,760	77,240
Equipment rental	-	-	35	(35)
Small equipment purchases	-	-	886	(886)
	<u>420,000</u>	<u>420,000</u>	<u>332,116</u>	<u>87,884</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH  
 BASIS (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Services				
Mileage and training	1,000	1,000	-	1,000
Snow removal	60,000	60,000	14,582	45,418
	<u>61,000</u>	<u>61,000</u>	14,582	46,418
Repairs and maintenance				
Equipment repair	65,000	65,000	74,258	(9,258)
Road maintenance and repair	600,000	600,000	560,259	39,741
Tire and tire repair	20,000	20,000	13,803	6,197
	<u>685,000</u>	<u>685,000</u>	648,320	36,680
Supplies				
Uniform	13,000	13,000	11,184	1,816
Shop	30,000	30,000	16,420	13,580
Road signs	15,000	15,000	14,535	465
Phone and pagers	10,000	10,000	4,292	5,708
Late fees	-	-	36	(36)
Fuel	70,000	70,000	45,137	24,863
	<u>138,000</u>	<u>138,000</u>	91,604	46,396
Insurance	21,000	21,000	19,383	1,617
Rent and utilities	12,000	12,000	6,540	5,460
	<u>1,872,347</u>	<u>1,872,347</u>	1,659,523	212,824
TOTAL DISBURSEMENTS				
EXCESS OF RECEIPTS OVER DISBURSEMENTS	80,974	80,974	326,260	245,286
OTHER FINANCING SOURCES				
Operating transfers in	-	-	37,260	37,260
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	80,974	80,974	363,520	282,546
FUND BALANCE, January 1	936,698	936,698	936,698	-
FUND BALANCE, December 31	<u>\$ 1,017,672</u>	<u>\$ 1,017,672</u>	<u>\$ 1,300,218</u>	<u>\$ 282,546</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes				
Sales tax	\$ 1,900,000	\$ 1,900,000	\$ 1,944,485	\$ 44,485
Intergovernmental				
Federal	31,450	31,450	86,429	54,979
Fees and Charges				
Prisoner board	1,160,000	1,160,000	941,339	(218,661)
Prisoners - INS	275,000	275,000	322,660	47,660
Other	219,600	219,600	221,327	1,727
	<u>1,654,600</u>	<u>1,654,600</u>	<u>1,485,326</u>	<u>(169,274)</u>
Other				
Interest	215	215	1,174	959
TOTAL RECEIPTS	<u>3,586,265</u>	<u>3,586,265</u>	<u>3,517,414</u>	<u>(68,851)</u>
<b>DISBURSEMENTS</b>				
Current				
Salaries				
Sheriff	60,000	60,000	60,000	-
COLE-other	2,121,467	2,121,467	1,831,754	289,713
	<u>2,181,467</u>	<u>2,181,467</u>	<u>1,891,754</u>	<u>289,713</u>
Employee fringe benefits	776,832	776,832	611,206	165,626
Insurance				
Liability	57,000	57,000	27,474	29,526
	<u>57,000</u>	<u>57,000</u>	<u>27,474</u>	<u>29,526</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS  
 (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Inmate - medical	387,000	387,000	386,284	716
Inmate - other	25,000	25,000	-	25,000
Phone and pager	54,000	54,000	43,232	10,768
Prisoner food and board	275,000	275,000	290,190	(15,190)
Other	40,600	40,600	30,864	9,736
	<u>781,600</u>	<u>781,600</u>	<u>750,570</u>	<u>31,030</u>
Capital outlay				
Vehicles	-	-	4,995	(4,995)
	-	-	4,995	(4,995)
Other				
Investigative	5,500	5,500	3,448	2,052
Legal Fees	25,000	25,000	19,066	5,934
Homeland security grant	-	-	17,224	(17,224)
Warrant, guard/transport	25,000	25,000	21,534	3,466
	<u>55,500</u>	<u>55,500</u>	<u>61,272</u>	<u>(5,772)</u>
TOTAL DISBURSEMENTS	<u>3,852,399</u>	<u>3,852,399</u>	<u>3,347,271</u>	<u>505,128</u>
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(266,134)	(266,134)	170,143	436,277
OTHER FINANCING SOURCES				
Operating transfers in	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(66,134)	(66,134)	170,143	236,277
FUND BALANCE, January 1	<u>76,018</u>	<u>76,018</u>	<u>76,018</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 9,884</u>	<u>\$ 9,884</u>	<u>\$ 246,161</u>	<u>\$ 236,277</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT SALES TAX FUND – MODIFIED  
 CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes				
Sales tax	\$ 2,000,000	\$ 2,000,000	\$ 2,097,042	\$ 97,042
Other				
Interest	2,000	2,000	2,057	57
<b>TOTAL RECEIPTS</b>	<b>2,002,000</b>	<b>2,002,000</b>	<b>2,099,099</b>	<b>97,099</b>
<b>DISBURSEMENTS</b>				
Current				
Salaries	898,721	898,721	793,421	105,300
Employee fringe benefits	329,554	329,554	310,043	19,511
Insurance				
Liability	28,500	28,500	19,065	9,435
Supplies				
Office	51,566	51,566	44,927	6,639
Enforcement	25,000	25,000	23,804	1,196
Jail	-	-	17,376	(17,376)
Uniforms	29,000	29,000	30,702	(1,702)
Fuel	150,000	150,000	89,832	60,168
Phone	7,815	7,815	8,797	(982)
Other	2,500	2,500	2,402	98
	265,881	265,881	217,840	48,041
Capital outlay				
Vehicles	144,000	144,000	116,444	27,556
Equipment	55,000	55,000	21,100	33,900
	199,000	199,000	137,544	61,456
Other				
Repairs and maintenance	215,000	215,000	121,925	93,075
Hardware and software	123,844	123,844	142,658	(18,814)
Miscellaneous	-	-	16	(16)
	338,844	338,844	264,599	74,245
<b>TOTAL DISBURSEMENTS</b>	<b>2,060,500</b>	<b>2,060,500</b>	<b>1,742,512</b>	<b>317,988</b>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(58,500)</b>	<b>(58,500)</b>	<b>356,587</b>	<b>415,087</b>
FUND BALANCE, January 1	123,614	123,614	123,614	-
FUND BALANCE, December 31	\$ 65,114	\$ 65,114	\$ 480,201	\$ 415,087



CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – BRIDGE FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes	\$ 225,000	\$ 225,000	\$ 224,609	\$ (391)
Interest	2,500	2,500	4,742	2,242
TOTAL RECEIPTS	<u>227,500</u>	<u>227,500</u>	<u>229,351</u>	<u>1,851</u>
<b>DISBURSEMENTS</b>				
Roads and bridges	<u>520,000</u>	<u>520,000</u>	<u>137,127</u>	<u>382,873</u>
TOTAL DISBURSEMENTS	<u>520,000</u>	<u>520,000</u>	<u>137,127</u>	<u>382,873</u>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>				
	(292,500)	(292,500)	92,224	384,724
FUND BALANCE, January 1	<u>690,872</u>	<u>690,872</u>	<u>690,872</u>	<u>-</u>
FUND BALANCE, December 31	<u><u>\$ 398,372</u></u>	<u><u>\$ 398,372</u></u>	<u><u>\$ 783,096</u></u>	<u><u>\$ 384,724</u></u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Intergovernmental				
State of Missouri	\$ 115,571	\$ 115,571	\$ 86,152	\$ (29,419)
Fees and Charges				
Collector 1% withholding	560,000	560,000	667,548	107,548
Annual Online Fees	7,000	7,000	9,660	2,660
Other				
Interest	5,000	5,000	6,818	1,818
Miscellaneous	1,000	1,000	128	(872)
Sale of maps	1,000	1,000	3,162	2,162
	<u>7,000</u>	<u>7,000</u>	<u>10,108</u>	<u>3,108</u>
<b>TOTAL RECEIPTS</b>	689,571	689,571	773,468	83,897
<b>DISBURSEMENTS</b>				
Current				
Salaries				
Assessor	55,000	55,000	55,000	-
Assessor-other	370,885	370,885	324,799	46,086
	425,885	425,885	379,799	46,086
Employee fringe benefits				
Employer FICA & Medicare	32,580	32,580	27,303	5,277
Retirement	55,791	55,791	47,515	8,276
Insurance & unemployment	77,340	77,340	65,311	12,029
	165,711	165,711	140,129	25,582
Supplies				
Assessment supplies	32,100	32,100	20,218	11,882
Office supplies	35,750	35,750	32,045	3,705
	67,850	67,850	52,263	15,587

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS  
 (continued)  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
Capital outlay				
Equipment	10,000	10,000	2,947	7,053
Computer hardware	7,000	7,000	2,980	4,020
Computer software	29,000	29,000	19,517	9,483
	<u>46,000</u>	<u>46,000</u>	<u>25,444</u>	<u>20,556</u>
Repairs and maintenance	4,000	4,000	2,644	1,356
Telephone	4,500	4,500	1,794	2,706
Other				
Contracts	40,000	40,000	56,409	(16,409)
Meetings	6,500	6,500	3,353	3,147
Mileage	16,500	16,500	10,953	5,547
	<u>63,000</u>	<u>63,000</u>	<u>70,715</u>	<u>(7,715)</u>
TOTAL DISBURSEMENTS	<u>776,946</u>	<u>776,946</u>	<u>672,788</u>	<u>104,158</u>
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(87,375)	(87,375)	100,680	188,055
OTHER FINANCING SOURCES				
Operating transfers in	<u>91,000</u>	<u>91,000</u>	<u>-</u>	<u>(91,000)</u>
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	3,625	3,625	100,680	97,055
FUND BALANCE, January 1	<u>949,076</u>	<u>949,076</u>	<u>949,076</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 952,701</u>	<u>\$ 952,701</u>	<u>\$ 1,049,756</u>	<u>\$ 97,055</u>

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE SALES TAX FUND – MODIFIED  
 CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes	\$ 3,600,000	\$ 3,600,000	\$ 1,082,844	\$ (2,517,156)
Interest	2,000	2,000	1,796	(204)
TOTAL RECEIPTS	3,602,000	3,602,000	1,084,640	(2,517,360)
<b>DISBURSEMENTS</b>				
Roads and bridges	3,602,150	3,602,150	942,582	2,659,568
TOTAL DISBURSEMENTS	3,602,150	3,602,150	942,582	2,659,568
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>				
	(150)	(150)	142,058	142,208
<b>OTHER FINANCING (USES)</b>				
Operating transfers (out)	-	-	(37,260)	(37,260)
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)</b>				
	(150)	(150)	104,798	104,948
FUND BALANCE, January 1	778,371	778,371	778,371	-
FUND BALANCE, December 31	\$ 778,221	\$ 778,221	\$ 883,169	\$ 104,948

CHRISTIAN COUNTY, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE – CART FUND – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>RECEIPTS</b>				
Taxes	\$ 1,505,100	\$ 1,505,100	\$ 409,136	\$ (1,095,964)
Interest	-	-	258	258
TOTAL RECEIPTS	1,505,100	1,505,100	409,394	(1,095,706)
<b>DISBURSEMENTS</b>				
Roads and bridges	1,505,100	1,505,100	409,387	1,095,713
TOTAL DISBURSEMENTS	1,505,100	1,505,100	409,387	1,095,713
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>				
	-	-	7	7
FUND BALANCE, January 1	15	15	15	-
FUND BALANCE, December 31	\$ 15	\$ 15	\$ 22	\$ 7

CHRISTIAN COUNTY, MISSOURI  
NOTE TO BUDGETARY COMPARISON SCHEDULES  
December 31, 2016

Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) In accordance with Chapter 67, RSMo, the County adopts a budget for each fund.
- 2) Prior to January, the County Auditor, who serves as the Budget Officer, submits to the Commission a proposed budget for the fiscal year beginning on the following January 1. The budget includes estimated receipts and proposed disbursements for all County funds. Budgeted disbursements cannot exceed beginning available monies plus estimated receipts for the year.
- 3) A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Commission, the budget document is available for public inspection.
- 4) In January, the budget is legally enacted by a vote of the Commission.
- 5) Subsequent to its formal approval of the budget, the Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information included in the financial statements. Budgeted amounts are as originally adopted, or as amended by the Commission. Individual amendments were not material to the original appropriations, which were amended.
- 6) Budgets for County funds are prepared and adopted on the modified cash basis (budget basis), recognizing receipts when collected and disbursements when paid.

## **OTHER FINANCIAL INFORMATION**

CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS  
 December 31, 2016

	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local Emergency Planning Commission Fund	Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund	Federal Forfeiture Fund	Clerk's Election Fund
<b>ASSETS</b>								
Cash - unrestricted	\$ -	\$ 265,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,763
Cash - restricted	33,304	-	-	8,141	16,983	54,981	61,656	-
<b>TOTAL ASSETS</b>	<b>\$ 33,304</b>	<b>\$ 265,506</b>	<b>\$ -</b>	<b>\$ 8,141</b>	<b>\$ 16,983</b>	<b>\$ 54,981</b>	<b>\$ 61,656</b>	<b>\$ 8,763</b>
<b>FUND BALANCES</b>								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ 8,141	\$ 16,983	\$ -	\$ 61,656	\$ -
Public works	-	-	-	-	-	-	-	-
Elections	33,304	-	-	-	-	-	-	-
Prosecuting attorney	-	-	-	-	-	54,981	-	-
Recorder's technology	-	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-	-
Assigned to:								
Elections	-	-	-	-	-	-	-	8,763
Building inspection	-	265,506	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 33,304</b>	<b>\$ 265,506</b>	<b>\$ -</b>	<b>\$ 8,141</b>	<b>\$ 16,983</b>	<b>\$ 54,981</b>	<b>\$ 61,656</b>	<b>\$ 8,763</b>



CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS  
 (continued)  
 December 31, 2016

	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	Prosecuting Attorney Training Fund
<b>ASSETS</b>								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 20,556	\$ 194,886	\$ -	\$ -	\$ -
Cash - restricted	48,659	229,130	200,772	-	-	129,063	53,715	2,334
<b>TOTAL ASSETS</b>	<b>\$ 48,659</b>	<b>\$ 229,130</b>	<b>\$ 200,772</b>	<b>\$ 20,556</b>	<b>\$ 194,886</b>	<b>\$ 129,063</b>	<b>\$ 53,715</b>	<b>\$ 2,334</b>
<b>FUND BALANCES</b>								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public works	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	48,659	-	-	-	-	-	53,715	2,334
Recorder's technology	-	-	200,772	-	-	-	-	-
Record retention	-	229,130	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	129,063	-	-
Assigned to:								
Elections	-	-	-	20,556	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	194,886	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 48,659</b>	<b>\$ 229,130</b>	<b>\$ 200,772</b>	<b>\$ 20,556</b>	<b>\$ 194,886</b>	<b>\$ 129,063</b>	<b>\$ 53,715</b>	<b>\$ 2,334</b>

CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS  
 (continued)  
 December 31, 2016

	River Downs NID Fund	Stone Hollow NID Fund	JTSD Fund	CDBG Fund	Inmate Prisoner Detention Security Fund	Total
<b>ASSETS</b>						
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,711
Cash - restricted	36,029	31,501	-	-	15,669	921,937
<b>TOTAL ASSETS</b>	<b>\$ 36,029</b>	<b>\$ 31,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,669</b>	<b>\$ 1,411,648</b>
<b>FUND BALANCES</b>						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 15,669	\$ 102,449
Public works	36,029	31,501	-	-	-	67,530
Elections	-	-	-	-	-	33,304
Prosecuting attorney	-	-	-	-	-	159,689
Recorder's technology	-	-	-	-	-	200,772
Record retention	-	-	-	-	-	229,130
Tax maintenance	-	-	-	-	-	129,063
Assigned to:						
Elections	-	-	-	-	-	29,319
Building inspection	-	-	-	-	-	265,506
Sheriff	-	-	-	-	-	194,886
<b>TOTAL FUND BALANCES</b>	<b>\$ 36,029</b>	<b>\$ 31,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,669</b>	<b>\$ 1,411,648</b>

CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL  
 REVENUE FUNDS – MODIFIED CASH BASIS  
 Year Ended December 31, 2016

	HAVA Fund	Building Inspection Fund	Family Violence Fund	Local Emergency Planning Commission Fund	Law Enforcement Training Fund	Prosecuting Attorney Administrative Fee Fund	Federal Forfeiture Fund	Clerk's Election Fund
<b>RECEIPTS</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	37,770	-	-	3,718	-	-	57,463	270,753
Fees and charges	-	174,085	2,535	-	22,977	168,838	-	-
Other	84	1,235	-	28	2,090	284	291	296
<b>TOTAL RECEIPTS</b>	<b>37,854</b>	<b>175,320</b>	<b>2,535</b>	<b>3,746</b>	<b>25,067</b>	<b>169,122</b>	<b>57,754</b>	<b>271,049</b>
<b>DISBURSEMENTS</b>								
Current								
General government	6,000	115,495	-	-	-	-	-	276,294
Judicial	-	-	-	-	-	156,748	-	-
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	2,710	176	13,982	-	31,434	-
Pass-through entities	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>6,000</b>	<b>115,495</b>	<b>2,710</b>	<b>176</b>	<b>13,982</b>	<b>156,748</b>	<b>31,434</b>	<b>276,294</b>
<b>EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>31,854</b>	<b>59,825</b>	<b>(175)</b>	<b>3,570</b>	<b>11,085</b>	<b>12,374</b>	<b>26,320</b>	<b>(5,245)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers (out)	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER OVER DISBURSEMENTS AND OTHER (USES)</b>	<b>31,854</b>	<b>59,825</b>	<b>(175)</b>	<b>3,570</b>	<b>11,085</b>	<b>12,374</b>	<b>26,320</b>	<b>(5,245)</b>
FUND BALANCE, January 1	1,450	205,681	175	4,571	5,898	42,607	35,336	14,008
<b>FUND BALANCE, December 31</b>	<b>\$ 33,304</b>	<b>\$ 265,506</b>	<b>\$ -</b>	<b>\$ 8,141</b>	<b>\$ 16,983</b>	<b>\$ 54,981</b>	<b>\$ 61,656</b>	<b>\$ 8,763</b>

CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL  
 REVENUE FUNDS – MODIFIED CASH BASIS (continued)  
 Year Ended December 31, 2016

	Prosecuting Attorney Delinquent Tax Fund	Record Retention Fund	Recorder Technology Fund	Election Service Fund	Sheriff Concealed Carry Fund	Tax Maintenance Fund	Law Library Fund	Prosecuting Attorney Training Fund
RECEIPTS								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-
Fees and charges	22,409	41,061	67,339	-	216,938	108,254	13,010	1,248
Other	251	1,238	1,032	41,090	955	1,004	83	12
TOTAL RECEIPTS	22,660	42,299	68,371	41,090	217,893	109,258	13,093	1,260
DISBURSEMENTS								
Current								
General government	-	16,641	22,110	51,774	-	99,205	-	-
Judicial	14,373	-	-	-	-	-	12,185	694
Public works	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	121,917	-	-	-
Pass-through entitise	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	14,373	16,641	22,110	51,774	121,917	99,205	12,185	694
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	8,287	25,658	46,261	(10,684)	95,976	10,053	908	566
OTHER FINANCING SOURCES (USES)								
Operating transfers (out)	-	-	-	-	-	(340)	-	-
Loan proceeds	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	(340)	-	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER OVER DISBURSEMENTS AND OTHER (USES)	8,287	25,658	46,261	(10,684)	95,976	9,713	908	566
FUND BALANCE, January 1	40,372	203,472	154,511	31,240	98,910	119,350	52,807	1,768
FUND BALANCE, December 31	\$ 48,659	\$ 229,130	\$ 200,772	\$ 20,556	\$ 194,886	\$ 129,063	\$ 53,715	\$ 2,334

CHRISTIAN COUNTY, MISSOURI  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL  
 REVENUE FUNDS – MODIFIED CASH BASIS (continued)  
 Year Ended December 31, 2016

	River Downs NID Fund	Stone Hollow NID Fund	JTSD Fund	CDBG Fund	Inmate Prisoner Detention Security Fund	Total
RECEIPTS						
Taxes	46,303	\$ 15,644	\$ -	\$ -	\$ -	\$ 61,947
Intergovernmental	-	-	166,609	318,227	-	854,540
Fees and charges	-	-	-	-	13,438	852,132
Other	220	453	-	-	51	50,697
TOTAL RECEIPTS	46,523	16,097	166,609	318,227	13,489	1,819,316
DISBURSEMENTS						
Current						
General government	-	-	-	-	-	587,519
Judicial	-	-	-	-	-	184,000
Public works	43,676	494,677	-	-	-	538,353
Public safety	-	-	-	-	-	170,219
Pass-through entities	-	-	166,609	318,227	-	484,836
TOTAL DISBURSEMENTS	43,676	494,677	166,609	318,227	-	1,964,927
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	2,847	(478,580)	-	-	13,489	(145,611)
OTHER FINANCING SOURCES (USES)						
Operating transfers (out)	-	-	-	-	-	(340)
Loan proceeds	-	348,235	-	-	-	348,235
TOTAL OTHER FINANCING SOURCES (USES)	-	348,235	-	-	-	347,895
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER OVER DISBURSEMENTS AND OTHER (USES)	2,847	(130,345)	-	-	13,489	202,284
FUND BALANCE, January 1	33,182	161,846	-	-	2,180	1,209,364
FUND BALANCE, December 31	\$ 36,029	\$ 31,501	\$ -	\$ -	\$ 15,669	\$ 1,411,648

## **OTHER REPORTING REQUIREMENTS**



**INDEPENDENT AUDITORS' 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**

Christian County Commission  
Christian County  
Ozark, Missouri

We 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, business-type activities, each major fund and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Christian County, Missouri's basic financial statements and have issued our report dated July 25, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Christian County, Missouri's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Christian County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*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 County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or 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.

Christian County Commission  
Christian County  
Ozark, Missouri

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be material weaknesses. They are identified as items 2016-001 and 2016-002.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Christian County, Missouri's financial statements are free from material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our 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.

KPM CPAs, PC

KPM CPAs, PC  
Springfield, Missouri  
July 25, 2017





## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Christian County Commission  
Christian County  
Ozark, Missouri

### **Report on Compliance for Each Major Federal Program**

We have audited Christian County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2016. Christian County, Missouri's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for Christian County, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination on Christian County, Missouri's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Christian County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2016.

### **Internal Control over Compliance**

Management of Christian County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance 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 compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Christian County Commission  
Christian County  
Ozark, Missouri

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*KPM CPAs, PC*

KPM CPAs, PC  
Springfield, Missouri  
July 25, 2017

CHRISTIAN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2016

Federal Grantor Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/Other Identifying Number	Pass-through to Subrecipients	Total Expenditures of Federal Awards
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Missouri Department of Public Safety				
Crime Victim Assistance	16.575	VOCA-058-SW	\$ -	\$ 36,618
Local Law Enforcement Block Grant	16.738	2015-LLBEG-016	-	4,520
Direct				
Equitable Sharing Seized Property	16.922	N/A	-	31,434
TOTAL U.S. DEPARTMENT OF JUSTICE			-	72,572
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Missouri Department of Highway Safety				
Alcohol Open Container Requirements	20.607	16-154-AL-100	-	6,180
		16-154-AL-101	-	902
				7,082
State and Community Highway Safety	20.600	16-PT-02-097	-	2,921
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	10,003
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Missouri Department of Economic Development				
Community Development Block Grant	14.228	2014-PF-01	318,227	318,227
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			318,227	318,227
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
Direct				
High Intensity Drug Trafficking Area Grant	95.001	G16MW0001A	-	57,534
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			-	57,534

N/A - Not Applicable

CHRISTIAN COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)  
Year Ended December 31, 2016

Federal Grantor Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number/Other Identifying Number	Pass-through to Subrecipients	Total Expenditures of Federal Awards
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Missouri Department of Public Safety				
Emergency Management Performance Grant	97.042	2016-EP-0004-003	-	44,241
State Emergency Management Agency				
Disaster Grants - Public Assistance	97.036	FEMA-4238-DR-MO	-	306,729
Hazard Mitigation Grant	97.039	FEMA-DR-1980-MO	166,609	166,609
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			166,609	517,579
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Direct				
Emergency Watershed Protection Program	10.923	68-6424-16-201	-	144,391
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	144,391
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
Direct				
Payment in Lieu of Taxes	15.226	N/A	-	189,317
Missouri Treasurer's Office				
Distribution of Receipts to State and Local Governments	15.227	N/A	-	154,351
TOTAL U.S. DEPARTMENT OF THE INTERIOR			-	343,668
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 484,836	\$ 1,463,974

N/A - Not Applicable

CHRISTIAN COUNTY, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2016

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Christian County, Missouri, under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Christian County, Missouri, it is not intended to and does not present the financial position, changes in net position, or cash flows of Christian County, Missouri.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Christian County, Missouri, has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

Christian County, Missouri, provided the following to subrecipients in the current year:

Chadwick Schools	\$ 318,227
Nixa School	<u>166,609</u>
	<u>\$ 484,836</u>

CHRISTIAN COUNTY, MISSOURI  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2016

**Section I – Summary of Audit Results**

*Financial Statements*

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?   X   yes        no
- Significant deficiency(ies) identified:        yes   X   none reported

Noncompliance material to financial statements noted?

       yes   X   no

*Federal Awards*

Internal control over major federal programs:

- Material weakness(es) identified?        yes   X   no
- Significant deficiency(ies) identified:        yes   X   none reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?

       yes   X   no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
97.039	Hazard Mitigation Grant
10.923	Emergency Watershed Protection Program

Dollar threshold used to distinguish between type A and type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

       yes   X   no

CHRISTIAN COUNTY, MISSOURI  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2016

**Section II – Financial Statement Findings**

2016-001 Receipt Books

*Condition:* County receipt books are not controlled at a centralized location and reconciled to deposits on a daily basis.

*Criteria:* Receipt books should be ordered and maintained by someone outside the cash collection process. Receipt books should also be reconciled to daily deposits by someone outside of the cash collection process.

*Cause:* The County does not have policies or procedures in place to require receipts books are controlled and reconciled daily by someone outside of the cash collection process.

*Effect:* County collections may not be properly accounted for.

*Recommendation:* We recommend the County adopt policies and procedures which require receipt books be controlled by someone outside of the cash collection process, and reconciled on a daily basis.

*County Response:* The County will adopt policies and procedures that will require that these reconciliations be performed on a daily basis and require receipt books to be controlled at a central location within the departments and offices.

2016-002 Late Fees

*Condition:* The County has not paid all vendors in the County on a timely basis. As a result, late fees have been charged by vendors.

*Criteria:* The County should follow its policies and procedures in order to properly pay vendors timely.

*Cause:* The County Auditor office is behind in approving payment requests.

*Effect:* The County is incurring late fee penalties from its suppliers.

*Recommendation:* We recommend the County take necessary steps to ensure vendors are paid timely.

*County Response:* The County will take the necessary steps to ensure vendors are paid timely.

**Section III – Federal Award Findings and Questioned Costs**

None



CHRISTIAN COUNTY, MISSOURI  
CORRECTIVE ACTION PLAN  
December 31, 2016

Christian County respectfully submits the following corrective action plan for the year ended December 31, 2016.

Contact information for the individual responsible for the corrective action:

Mr. Ray Weter  
Presiding Commissioner  
Christian County, Missouri  
100 W. Church Room 100  
Ozark, MO 65721  
(417) 582-4300

Independent public accounting firm: KPM CPAs, PC, 1445 E. Republic Road, Springfield, MO 65804

Audit period: Year ended December 31, 2016

The findings from the December 31, 2016, schedule of findings and questioned costs are discussed below. The findings are numbered with the numbers assigned in the schedule.

## **FINANCIAL STATEMENT FINDINGS**

### **MATERIAL WEAKNESSES**

#### **2016-001 Receipt Books**

*Recommendations:* We recommend the County adopt policies and procedures which requires receipt books be controlled by someone outside of the cash collection process, and reconciled on a daily basis

*Corrective Action to be Taken:* The County will adopt policies and procedures that will require that these reconciliations be performed on a daily basis and require receipt books to be controlled at a central location within the departments and offices.

*Anticipated Completion Date:* September 1, 2017

#### **2016-002 Late Fees**

*Recommendation:* The County take necessary steps to ensure vendors are paid timely.

*Corrective Action to be Taken:* The County will take the necessary steps to ensure vendors are paid timely.

*Anticipated Completion Date:* September 1, 2017

CHRISTIAN COUNTY, MISSOURI  
SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2016

There were no prior year audit findings.