

Christian County, Missouri

BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2017

KPM
CPAS & ADVISORS

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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, 2017, 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, 2017, 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.

Christian County Commission
Christian County
Ozark, Missouri

The combining fund financial statements is the responsibility of management and was 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 is 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 May 31, 2018, 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
May 31, 2018

CHRISTIAN COUNTY, MISSOURI
 STATEMENT OF NET POSITION – MODIFIED CASH BASIS
 December 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash - unrestricted	\$ 9,075,411
Cash - restricted	<u>16,755,616</u>
TOTAL ASSETS	<u>\$ 25,831,027</u>
NET POSITION	
Unrestricted	\$ 9,075,411
Restricted	<u>16,755,616</u>
TOTAL NET POSITION	<u>\$ 25,831,027</u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
Year Ended December 31, 2017

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	\$ (5,321,971)	\$ 2,910,815	\$ 63,440	\$ -	\$ (2,347,716)
Judicial	(1,710,139)	313,704	75,892	-	(1,320,543)
Public safety	(6,217,741)	1,649,444	282,000	174,659	(4,111,638)
Public works	(100,137)	12,066	-	-	(88,071)
Highways and roads	(5,620,192)	-	19,214	35,415	(5,565,563)
Debt Service	(69,317)	-	-	-	(69,317)
Capital outlay	(305,000)	-	-	-	(305,000)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (19,344,497)	\$ 4,886,029	\$ 440,546	\$ 210,074	(13,807,848)
		General Receipts:			
					1,000,026
					12,350,692
					1,545,521
					56,326
					176,997
					260,219
					8,686
				Total General Receipts	15,398,467
		Special Items:			
					9,330,000
					212,181
					(137,053)
				Total Special Items	9,405,128
				Increase in Net Position	10,995,747
				Net Position, Beginning of year	14,835,280
				Net Position, End of year	\$ 25,831,027

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS
December 31, 2017

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	Assessment Fund
ASSETS							
Cash - unrestricted	\$ 6,956,602	\$ -	\$ -	\$ 171,881	\$ -	\$ -	\$ 1,299,213
Cash - restricted	-	1,975,285	1,478,064	-	510,449	690,719	-
TOTAL ASSETS	\$ 6,956,602	\$ 1,975,285	\$ 1,478,064	\$ 171,881	\$ 510,449	\$ 690,719	\$ 1,299,213
FUND BALANCES							
Fund Balances							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 510,449	\$ -	\$ -
Public works	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Roads and bridges	-	1,975,285	1,478,064	-	-	690,719	-
Prosecuting attorney	-	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Assigned to:							
Elections	-	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-	-
Law enforcement	-	-	-	171,881	-	-	-
Sheriff	-	-	-	-	-	-	-
Assessment	-	-	-	-	-	-	1,299,213
Unassigned	6,956,602	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 6,956,602	\$ 1,975,285	\$ 1,478,064	\$ 171,881	\$ 510,449	\$ 690,719	\$ 1,299,213

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS (continued)
December 31, 2017

	Special Revenue Funds		Capital Projects Funds		Nonmajor Special Revenue Funds	Total Governmental Funds
	Road and Bridge Sales Tax Fund	CART Fund	Building Fund	2017 Bond Fund		
ASSETS						
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 647,715	\$ 9,075,411
Cash - restricted	715,316	41	1,241,370	9,118,775	1,025,597	16,755,616
TOTAL ASSETS	<u>\$ 715,316</u>	<u>\$ 41</u>	<u>\$ 1,241,370</u>	<u>\$ 9,118,775</u>	<u>\$ 1,673,312</u>	<u>\$ 25,831,027</u>
FUND BALANCES						
Fund Balances						
Restricted for:						
Public safety	\$ -	\$ -	\$ 1,241,370	\$ -	\$ 161,012	\$ 1,912,831
Debt service	-	-	-	-	63,724	63,724
Elections	-	-	-	-	19,570	19,570
Roads and bridges	715,316	41	-	-	-	4,859,425
Prosecuting attorney	-	-	-	-	135,587	135,587
Recorder's technology	-	-	-	-	242,952	242,952
Record retention	-	-	-	-	265,867	265,867
Tax maintenance	-	-	-	-	136,885	136,885
Capital Improvements	-	-	-	9,118,775	-	9,118,775
Assigned to:						
Elections	-	-	-	-	58,376	58,376
Building inspection	-	-	-	-	406,338	406,338
Law enforcement	-	-	-	-	-	171,881
Sheriff	-	-	-	-	183,001	183,001
Assessment	-	-	-	-	-	1,299,213
Unassigned	-	-	-	-	-	6,956,602
TOTAL FUND BALANCES	<u>\$ 715,316</u>	<u>\$ 41</u>	<u>\$ 1,241,370</u>	<u>\$ 9,118,775</u>	<u>\$ 1,673,312</u>	<u>\$ 25,831,027</u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS
Year Ended December 31, 2017

	Special Revenue Funds						
	General Fund	Common Road I Fund	Common Road II Fund	Law Enforcement Fund	Law Enforcement Sales Tax Fund	Bridge Fund	Assessment Fund
RECEIPTS							
Taxes	\$ 5,100,023	\$ 122,303	\$ 7,459	\$ 2,030,563	\$ 2,197,869	\$ -	\$ -
Collector's commission	881,641	-	-	-	-	-	-
Intergovernmental receipts	377,433	35,240	19,389	138,004	-	-	146,317
Fees and charges	613,918	-	-	1,494,355	-	-	759,243
Other	92,213	28,432	18,592	2,794	5,376	8,468	18,662
TOTAL RECEIPTS	7,065,228	185,975	45,440	3,665,716	2,203,245	8,468	924,222
DISBURSEMENTS							
Current							
General government	4,204,044	-	-	-	-	-	674,765
Judicial	1,451,634	-	-	-	-	-	-
Public safety	185,860	-	-	3,739,996	2,172,997	-	-
Public works	100,137	-	-	-	-	-	-
Highway and roads	-	1,768,031	1,745,305	-	-	333,215	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	5,941,675	1,768,031	1,745,305	3,739,996	2,172,997	333,215	674,765
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	1,123,553	(1,582,056)	(1,699,865)	(74,280)	30,248	(324,747)	249,457
OTHER FINANCING SOURCES (USES)							
Bond proceeds	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-
Operating transfers in (out)	3,000	1,933,256	1,877,711	-	-	232,370	-
TOTAL OTHER FINANCING SOURCES (USES)	3,000	1,933,256	1,877,711	-	-	232,370	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	1,126,553	351,200	177,846	(74,280)	30,248	(92,377)	249,457
FUND BALANCE, January 1	5,830,049	1,624,085	1,300,218	246,161	480,201	783,096	1,049,756
FUND BALANCE, December 31	\$ 6,956,602	\$ 1,975,285	\$ 1,478,064	\$ 171,881	\$ 510,449	\$ 690,719	\$ 1,299,213

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, 2017

	Special Revenue Funds		Capital Projects Funds		Nonmajor Special Revenue Funds	Total Governmental Funds
	Road and Bridge Sales Tax Fund	CART Fund	Building Fund	2017 Bond Fund		
RECEIPTS						
Taxes	\$ 4,061,126	\$ 1,545,521	\$ -	\$ -	\$ 64,698	\$ 15,129,562
Collector's commission	-	-	-	-	-	881,641
Intergovernmental receipts	-	-	-	-	188,280	904,663
Fees and charges	-	-	-	-	880,589	3,748,105
Other	41,937	560	14,495	18,647	20,969	271,145
TOTAL RECEIPTS	4,103,063	1,546,081	14,495	18,647	1,154,536	20,935,116
DISBURSEMENTS						
Current						
General government	-	-	-	-	443,162	5,321,971
Judicial	-	-	-	-	258,505	1,710,139
Public safety	-	-	-	-	118,888	6,217,741
Public works	-	-	-	-	-	100,137
Highway and roads	1,351,096	422,545	-	-	-	5,620,192
Debt Service	-	-	-	-	69,317	69,317
Capital Outlay	-	-	-	305,000	-	305,000
TOTAL DISBURSEMENTS	1,351,096	422,545	-	305,000	889,872	19,344,497
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	2,751,967	1,123,536	14,495	(286,353)	264,664	1,590,619
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	9,330,000	-	9,330,000
Bond premium	-	-	-	212,181	-	212,181
Bond issuance costs	-	-	-	(137,053)	-	(137,053)
Operating transfers in (out)	(2,919,820)	(1,123,517)	-	-	(3,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,919,820)	(1,123,517)	-	9,405,128	(3,000)	9,405,128
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	(167,853)	19	14,495	9,118,775	261,664	10,995,747
FUND BALANCE, January 1	883,169	22	1,226,875	-	1,411,648	14,835,280
FUND BALANCE, December 31	\$ 715,316	\$ 41	\$ 1,241,370	\$ 9,118,775	\$ 1,673,312	\$ 25,831,027

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS
December 31, 2017

	Drug Court Fund	Circuit Clerk Fund	Jail Commissary Fund	Unclaimed Fund	Tax Sale Surplus Fund	Sheriff Fund	Sheriff's Seized Property Fund	Watershed Fund
ASSETS								
Cash and cash equivalents	\$ 47,284	\$ 1,200,830	\$ 56,406	\$ 24,074	\$ 114,232	\$ 15,351	\$ 39,561	\$ 21,251
Investments	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 47,284</u>	<u>\$ 1,200,830</u>	<u>\$ 56,406</u>	<u>\$ 24,074</u>	<u>\$ 114,232</u>	<u>\$ 15,351</u>	<u>\$ 39,561</u>	<u>\$ 21,251</u>
LIABILITIES								
Due to others	\$ -	\$ -	\$ 56,406	\$ 24,074	\$ -	\$ -	\$ 39,561	\$ 21,251
Due to other governments	<u>47,284</u>	<u>1,200,830</u>	<u>-</u>	<u>-</u>	<u>114,232</u>	<u>15,351</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 47,284</u>	<u>\$ 1,200,830</u>	<u>\$ 56,406</u>	<u>\$ 24,074</u>	<u>\$ 114,232</u>	<u>\$ 15,351</u>	<u>\$ 39,561</u>	<u>\$ 21,251</u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS (continued)
December 31, 2017

	Collector's Fund	Collector's Surtax Fund	Protested Tax Fund	Fines and Forfeitures Fund	Recorder's Fund	Riverdowns Fund	CERF Fund	Planning & Zoning Fee Fund	Total
ASSETS									
Cash and cash equivalents	\$ 53,302,901	\$ 102,425	\$ 529	\$ 32,134	\$ 57,190	\$ 36,029	\$ 2,166	\$ -	\$ 55,052,363
Investments	-	-	-	-	-	-	-	66,075	66,075
TOTAL ASSETS	\$ 53,302,901	\$ 102,425	\$ 529	\$ 32,134	\$ 57,190	\$ 36,029	\$ 2,166	\$ 66,075	\$ 55,118,438
LIABILITIES									
Due to others	\$ 165,010	\$ -	\$ 529	\$ -	\$ -	\$ 36,029	\$ 2,166	\$ 66,075	\$ 411,101
Due to other governments	53,137,891	102,425	-	32,134	57,190	-	-	-	54,707,337
TOTAL LIABILITIES	\$ 53,302,901	\$ 102,425	\$ 529	\$ 32,134	\$ 57,190	\$ 36,029	\$ 2,166	\$ 66,075	\$ 55,118,438

See accompanying notes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Christian County, Missouri (the County) is a county of the 1st 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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County also reports the following fund types:

The Capital Projects Funds account for resources restricted for capital outlay. The Capital Project Funds of the County are the Building Fund and 2017 Bond Fund.

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, 2017, was \$173,581.

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.

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, 2017, all bank balances on deposit are entirely insured or collateralized with securities.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE B – CASH AND INVESTMENTS (continued)

The County’s investments at December 31, 2017, are as follows:

<u>Investment Type</u>	<u>Maturity</u>	<u>Amount</u>
Agency Funds		
Certificates of Deposit	1/13/2018	\$ 15,375
Certificates of Deposit	1/25/2018	14,219
Certificates of Deposit	1/27/2018	24,188
Certificates of Deposit	1/27/2018	12,293
		<u>\$ 66,075</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, 2017, 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, 2017, 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.

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 1st. 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, participated 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 year ended December 31, 2017, was \$408,466.

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.

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>2017 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 year ended December 31, 2017, the County made contributions of \$754,920.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

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 2017 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	\$ 947,591,530
Personal property	209,944,889
Railroad and utilities	<u>34,851,999</u>
	<u>\$ 1,192,388,418</u>
TAX LEVY	
County	\$.0557
Common Road I Fund	<u>.1047</u>
	<u>\$.1604</u>

The legal debt margin at December 31, 2017, is computed as follows:

Constitutional debt limit	\$ 119,238,842
General obligation bonds payable	<u>-</u>
	<u>\$ 119,238,842</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, 2017

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, 2017:

	Balance December 31, 2016	New Obligations	Retired	Balance December 31, 2017
2017 Special Obligation Bonds	\$ -	\$ 9,330,000	\$ -	\$ 9,330,000
MTFC Direct Loan	1,179,896	-	151,027	1,028,869
Special Assessment Bonds - Riverdowns	586,010	-	21,700	564,310
Special Assessment Bonds - Stone Hollow	334,306	-	16,715	317,591
Compensated Absences	240,081	-	66,500	173,581
	<u>\$ 2,340,293</u>	<u>\$ 9,330,000</u>	<u>\$ 255,942</u>	<u>\$11,414,351</u>

Special Obligation Bonds Payable

\$9,330,000 in Special Obligation Parks Building Bonds Series 2017; interest payable on April 1 and October 1 at rates ranging from 2.0% to 3.25%, principal retirements due annually on April 1 through 2037; collateralized by a mortgage lien on the project. Bonds maturing on April 1, 2026, and thereafter shall be subject to redemption in whole or part.

\$ 9,330,000

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due on the bonds as follows:

Year Ended December 31,	Principal	Interest	Total
2018	\$ 385,000	\$ 236,982	\$ 621,982
2019	360,000	262,200	622,200
2020	370,000	254,900	624,900
2021	375,000	247,450	622,450
2022	385,000	237,925	622,925
2023	400,000	226,150	626,150
2024	410,000	214,000	624,000
2025	425,000	201,475	626,475
2026	435,000	188,575	623,575
2027	450,000	175,300	625,300
2028	465,000	161,575	626,575
2029	475,000	147,475	622,475
2030	490,000	133,000	623,000
2031	505,000	118,075	623,075
2032	520,000	102,050	622,050
2033	540,000	84,825	624,825
2034	555,000	67,031	622,031
2035	575,000	48,669	623,669
2036	595,000	29,656	624,656
2037	615,000	9,994	624,994
	<u>\$ 9,330,000</u>	<u>\$ 3,147,307</u>	<u>\$ 12,477,307</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.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
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>\$ 1,028,869</u>	<u>\$ 135,057</u>	<u>\$ 1,163,926</u>

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%.

\$ 564,310

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
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>\$ 564,310</u>	<u>\$ 221,852</u>	<u>\$ 786,162</u>

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%.

\$ 317,591

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 17,412	\$ 9,236	\$ 26,648
2019	17,412	8,715	26,127
2020	17,412	8,194	25,606
2021	17,412	7,674	25,086
2022	17,412	7,153	24,565
2023	17,412	6,633	24,045
2024	17,412	6,112	23,524
2025	17,412	5,591	23,003
2026	17,412	5,071	22,483
2027	17,412	4,550	21,962
2028	17,412	4,029	21,441
2029	17,412	3,509	20,921
2030	17,412	2,988	20,400
2031	17,412	2,468	19,880
2032	17,412	1,947	19,359
2033	17,412	1,426	18,838
2034	17,412	906	18,318
2035	17,412	385	17,797
2036	4,175	62	4,237
	<u>\$ 317,591</u>	<u>\$ 86,650</u>	<u>\$ 404,241</u>

Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$173,581 as of December 31, 2017.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2017

NOTE H – 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.

NOTE I – INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2017, consisted of the following:

	<u>Transfers In (Out)</u>
General Fund	\$ 3,000
Common Road I Fund	1,933,256
Common Road II Fund	1,877,711
Bridge Fund	232,370
Road and Bridge Sales Tax Fund	(2,919,820)
Cart Fund	(1,123,517)
Nonmajor Governmental Funds	<u>(3,000)</u>
	<u><u>\$ -</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.

SUPPLEMENTARY INFORMATION

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
County general sales tax	\$ 3,800,000	\$ 3,800,000	\$ 4,061,134	\$ 261,134
Franchise taxes	-	-	56,326	56,326
Payment in lieu of taxes	-	-	104,490	104,490
Property and surtaxes	788,000	788,000	878,073	90,073
	<u>4,588,000</u>	<u>4,588,000</u>	<u>5,100,023</u>	<u>512,023</u>
Collector's Commission				
Collection commissions	820,000	820,000	881,641	61,641
Intergovernmental				
Federal	421,700	421,700	377,433	(44,267)
Fees and Charges				
Court	97,000	97,000	80,709	(16,291)
Public administration	21,000	21,000	19,799	(1,201)
County clerk	6,900	6,900	6,472	(428)
Recorder of deeds	395,000	395,000	386,395	(8,605)
Sheriff fees	-	-	9,864	9,864
Recycle	12,400	12,400	12,066	(334)
Election reimbursement	10,000	10,000	5,097	(4,903)
Planning and zoning	44,000	44,000	48,380	4,380
Other	77,130	77,130	45,136	(31,994)
	<u>663,430</u>	<u>663,430</u>	<u>613,918</u>	<u>(49,512)</u>
Other				
Interest	36,011	36,011	88,472	52,461
Miscellaneous	38,900	38,900	3,741	(35,159)
	<u>74,911</u>	<u>74,911</u>	<u>92,213</u>	<u>17,302</u>
TOTAL RECEIPTS	<u>6,568,041</u>	<u>6,568,041</u>	<u>7,065,228</u>	<u>497,187</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
DISBURSEMENTS				
Current				
General Government				
University extension	95,930	95,930	95,606	324
Collector of revenue	260,230	260,230	219,811	40,419
Treasurer	120,867	120,867	113,049	7,818
Recorder of deeds	217,589	217,589	212,181	5,408
County commission	500,817	500,817	380,398	120,419
Planning and zoning	307,285	307,285	283,829	23,456
County operations	3,072,270	3,072,270	1,766,559	1,305,711
Public administrator	149,787	149,787	130,465	19,322
Election and voter registration	114,627	114,627	96,968	17,659
County clerk	216,175	216,175	217,450	(1,275)
Auditor	131,143	131,143	86,138	45,005
Building and grounds	906,964	906,964	601,590	305,374
	<u>6,093,684</u>	<u>6,093,684</u>	<u>4,204,044</u>	<u>1,889,640</u>
Judicial				
Consolidated courts	134,960	134,960	137,618	(2,658)
Circuit court	83,300	83,300	88,098	(4,798)
Coroner	103,506	103,506	85,370	18,136
Juvenile	488,065	488,065	448,539	39,526
Prosecuting attorney	731,317	731,317	692,009	39,308
	<u>1,541,148</u>	<u>1,541,148</u>	<u>1,451,634</u>	<u>89,514</u>
Public Safety				
Emergency management	200,236	200,236	185,860	14,376
Public Works				
Recycling	92,343	92,343	100,137	(7,794)
TOTAL DISBURSEMENTS	<u>7,927,411</u>	<u>7,927,411</u>	<u>5,941,675</u>	<u>1,985,736</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(1,359,370)	(1,359,370)	1,123,553	2,482,923
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	(796,000)	(796,000)	3,000	799,000
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	(2,155,370)	(2,155,370)	1,126,553	3,281,923
FUND BALANCE, January 1	5,830,049	5,830,049	5,830,049	-
FUND BALANCE, December 31	<u>\$ 3,674,679</u>	<u>\$ 3,674,679</u>	<u>\$ 6,956,602</u>	<u>\$ 3,281,923</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Property taxes	\$ 118,000	\$ 118,000	\$ 121,865	\$ 3,865
Surtax	400	400	438	38
	<u>118,400</u>	<u>118,400</u>	<u>122,303</u>	<u>3,903</u>
Intergovernmental				
Federal	85,000	85,000	35,240	(49,760)
Other				
Interest	2,500	2,500	24,259	21,759
Miscellaneous	4,500	4,500	4,173	(327)
	<u>7,000</u>	<u>7,000</u>	<u>28,432</u>	<u>21,432</u>
TOTAL RECEIPTS	210,400	210,400	185,975	(24,425)
DISBURSEMENTS				
Highway and Roads				
Wages				
Common road wages	486,000	486,000	456,880	29,120
Fringe benefits	223,084	223,084	227,769	(4,685)
Capital outlay				
Road signs	12,500	12,500	11,589	911
Equipment rental	7,000	7,000	-	7,000
Equipment purchases	265,000	265,000	266,754	(1,754)
Buildings and land	30,000	30,000	27,900	2,100
Bridge and culvert	15,000	15,000	7,986	7,014
	<u>329,500</u>	<u>329,500</u>	<u>314,229</u>	<u>15,271</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH
 BASIS (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Repairs and maintenance				
Equipment repair	101,500	101,500	39,688	61,812
Road maintenance and repair	625,000	625,000	596,155	28,845
Tire and tire repair	15,000	15,000	14,230	770
	<u>741,500</u>	<u>741,500</u>	<u>650,073</u>	<u>91,427</u>
Services				
Snow removal	60,000	60,000	6,193	53,807
	<u>60,000</u>	<u>60,000</u>	<u>6,193</u>	<u>53,807</u>
Supplies				
Uniform	12,500	12,500	9,643	2,857
Shop	35,800	35,800	12,888	22,912
Phone/pagers	6,500	6,500	5,170	1,330
Fuel	100,000	100,000	56,566	43,434
	<u>154,800</u>	<u>154,800</u>	<u>84,267</u>	<u>70,533</u>
Insurance	22,000	22,000	23,154	(1,154)
Rent and utilities	13,000	13,000	5,466	7,534
	<u>13,000</u>	<u>13,000</u>	<u>5,466</u>	<u>7,534</u>
TOTAL DISBURSEMENTS	<u>2,029,884</u>	<u>2,029,884</u>	<u>1,768,031</u>	<u>261,853</u>
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(1,819,484)	(1,819,484)	(1,582,056)	237,428
OTHER FINANCING SOURCES				
Operating transfers in	1,880,900	1,880,900	1,933,256	52,356
	<u>1,880,900</u>	<u>1,880,900</u>	<u>1,933,256</u>	<u>52,356</u>
TOTAL OTHER FINANCING SOURCES	<u>1,880,900</u>	<u>1,880,900</u>	<u>1,933,256</u>	<u>52,356</u>
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	61,416	61,416	351,200	289,784
FUND BALANCE, January 1	1,624,085	1,624,085	1,624,085	-
FUND BALANCE, December 31	<u>\$ 1,685,501</u>	<u>\$ 1,685,501</u>	<u>\$ 1,975,285</u>	<u>\$ 289,784</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Property tax	\$ 175	\$ 175	\$ 88	\$ (87)
Surtax	14,000	14,000	7,371	(6,629)
	<u>14,175</u>	<u>14,175</u>	<u>7,459</u>	<u>(6,716)</u>
Intergovernmental				
Grants	-	-	19,389	19,389
Other				
Interest	4,750	4,750	17,904	13,154
Miscellaneous	-	-	688	688
	<u>4,750</u>	<u>4,750</u>	<u>18,592</u>	<u>13,842</u>
TOTAL RECEIPTS	18,925	18,925	45,440	26,515
DISBURSEMENTS				
Highway and Roads				
Wages				
Common road wages	442,060	442,060	439,797	2,263
Fringe benefits	193,030	193,030	206,833	(13,803)
Capital outlay				
Building and land	22,000	22,000	27,850	(5,850)
Equipment purchases	250,000	250,000	253,132	(3,132)
Small equipment purchases	1,000	1,000	612	388
	<u>273,000</u>	<u>273,000</u>	<u>281,594</u>	<u>(8,594)</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH
 BASIS (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Services				
Mileage and training	800	800	-	800
Snow removal	60,000	60,000	16,583	43,417
	<u>60,800</u>	<u>60,800</u>	16,583	44,217
Repairs and maintenance				
Equipment repair	95,000	95,000	44,564	50,436
Road maintenance and repair	625,000	625,000	618,695	6,305
Tire and tire repair	15,000	15,000	13,148	1,852
	<u>735,000</u>	<u>735,000</u>	676,407	58,593
Supplies				
Uniform	13,000	13,000	11,708	1,292
Shop	26,000	26,000	13,742	12,258
Road signs	13,000	13,000	8,728	4,272
Phone and pagers	6,500	6,500	3,270	3,230
Fuel	60,000	60,000	55,783	4,217
	<u>118,500</u>	<u>118,500</u>	93,231	25,269
Insurance	24,000	24,000	23,125	875
Rent and utilities	10,000	10,000	7,735	2,265
TOTAL DISBURSEMENTS	<u>1,856,390</u>	<u>1,856,390</u>	1,745,305	111,085
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(1,837,465)	(1,837,465)	(1,699,865)	137,600
OTHER FINANCING SOURCES				
Operating transfers in	<u>1,845,200</u>	<u>1,845,200</u>	1,877,711	32,511
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	7,735	7,735	177,846	170,111
FUND BALANCE, January 1	<u>1,300,218</u>	<u>1,300,218</u>	1,300,218	-
FUND BALANCE, December 31	<u>\$ 1,307,953</u>	<u>\$ 1,307,953</u>	<u>\$ 1,478,064</u>	<u>\$ 170,111</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Sales tax	\$ 1,940,000	\$ 1,940,000	\$ 2,030,563	\$ 90,563
Intergovernmental				
Federal	75,500	75,500	92,913	17,413
State	25,000	25,000	45,091	20,091
	<u>100,500</u>	<u>100,500</u>	<u>138,004</u>	<u>37,504</u>
Fees and Charges				
Prisoner board	930,000	930,000	972,753	42,753
Prisoners - INS	322,500	322,500	294,002	(28,498)
Other	180,300	180,300	227,600	47,300
	<u>1,432,800</u>	<u>1,432,800</u>	<u>1,494,355</u>	<u>61,555</u>
Other				
Interest	850	850	2,794	1,944
	<u>850</u>	<u>850</u>	<u>2,794</u>	<u>1,944</u>
TOTAL RECEIPTS	<u>3,474,150</u>	<u>3,474,150</u>	<u>3,665,716</u>	<u>191,566</u>
DISBURSEMENTS				
Current				
Salaries				
Sheriff	60,000	60,000	60,000	-
COLE-other	2,415,000	2,415,000	2,084,162	330,838
	<u>2,475,000</u>	<u>2,475,000</u>	<u>2,144,162</u>	<u>330,838</u>
Employee fringe benefits	837,000	837,000	663,384	173,616
Insurance				
Liability	65,000	65,000	74,551	(9,551)
	<u>65,000</u>	<u>65,000</u>	<u>74,551</u>	<u>(9,551)</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Inmate - medical	350,000	350,000	375,559	(25,559)
Phone and pager	52,000	52,000	46,072	5,928
Prisoner food and board	310,000	310,000	282,660	27,340
Other	-	-	5,948	(5,948)
	<u>712,000</u>	<u>712,000</u>	<u>710,239</u>	<u>1,761</u>
Other				
Investigative	-	-	22,885	(22,885)
Legal Fees	25,000	25,000	45,197	(20,197)
Warrant, guard/transport	27,000	27,000	17,626	9,374
Miscellaneous	34,000	34,000	61,952	(27,952)
	<u>86,000</u>	<u>86,000</u>	<u>147,660</u>	<u>(61,660)</u>
TOTAL DISBURSEMENTS	<u>4,175,000</u>	<u>4,175,000</u>	<u>3,739,996</u>	<u>435,004</u>
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(700,850)	(700,850)	(74,280)	626,570
OTHER FINANCING SOURCES				
Operating transfers in	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
(DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(200,850)	(200,850)	(74,280)	126,570
FUND BALANCE, January 1	<u>246,161</u>	<u>246,161</u>	<u>246,161</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 45,311</u>	<u>\$ 45,311</u>	<u>\$ 171,881</u>	<u>\$ 126,570</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT SALES TAX FUND – MODIFIED
 CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Sales tax	\$ 2,097,000	\$ 2,097,000	\$ 2,197,869	\$ 100,869
Other				
Interest	2,097	2,097	5,376	3,279
TOTAL RECEIPTS	2,099,097	2,099,097	2,203,245	104,148
DISBURSEMENTS				
Current				
Salaries	1,002,690	1,002,690	984,802	17,888
Employee fringe benefits	438,818	438,818	370,911	67,907
Insurance				
Liability	38,000	38,000	19,724	18,276
Supplies				
Office	32,000	32,000	32,120	(120)
Enforcement	32,000	32,000	37,779	(5,779)
Jail	25,000	25,000	22,643	2,357
Uniforms	50,000	50,000	44,578	5,422
Fuel	150,000	150,000	118,172	31,828
Phone	10,500	10,500	11,673	(1,173)
Other	-	-	6,375	(6,375)
	299,500	299,500	273,340	26,160
Capital outlay				
Vehicles	175,000	175,000	153,589	21,411
Equipment	85,000	85,000	36,593	48,407
	260,000	260,000	190,182	69,818
Other				
Repairs and maintenance	190,000	190,000	176,099	13,901
Hardware and software	55,500	55,500	136,997	(81,497)
Miscellaneous	142,500	142,500	20,942	121,558
	388,000	388,000	334,038	53,962
TOTAL DISBURSEMENTS	2,427,008	2,427,008	2,172,997	254,011
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(327,911)	(327,911)	30,248	358,159
FUND BALANCE, January 1	480,201	480,201	480,201	-
FUND BALANCE, December 31	\$ 152,290	\$ 152,290	\$ 510,449	\$ 358,159

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – BRIDGE FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Interest	\$ 230	\$ 230	\$ 8,468	\$ 8,238
TOTAL RECEIPTS	230	230	8,468	8,238
DISBURSEMENTS				
Roads and bridges	510,000	560,000	333,215	226,785
TOTAL DISBURSEMENTS	510,000	560,000	333,215	226,785
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(509,770)	(559,770)	(324,747)	235,023
OTHER FINANCING SOURCES				
Operating transfers in	225,000	225,000	232,370	7,370
(DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(284,770)	(334,770)	(92,377)	242,393
FUND BALANCE, January 1	783,096	783,096	783,096	-
FUND BALANCE, December 31	\$ 498,326	\$ 448,326	\$ 690,719	\$ 242,393

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Intergovernmental				
State of Missouri	\$ 118,983	\$ 118,983	\$ 146,317	\$ 27,334
Fees and Charges				
Collector 1% withholding	620,000	620,000	748,344	128,344
Annual Online Fees	7,000	7,000	10,899	3,899
Other				
Interest	6,000	6,000	16,338	10,338
Miscellaneous	1,000	1,000	84	(916)
Sale of maps	1,300	1,300	2,240	940
	<u>8,300</u>	<u>8,300</u>	<u>18,662</u>	<u>10,362</u>
TOTAL RECEIPTS	754,283	754,283	924,222	169,939
DISBURSEMENTS				
Current				
Salaries				
Assessor	55,000	55,000	55,000	-
Assessor-other	381,460	381,460	328,800	52,660
	<u>436,460</u>	<u>436,460</u>	<u>383,800</u>	<u>52,660</u>
Employee fringe benefits				
Employer FICA & Medicare	33,390	33,390	27,372	6,018
Retirement	57,613	57,613	48,896	8,717
Insurance & unemployment	79,080	79,080	72,395	6,685
	<u>170,083</u>	<u>170,083</u>	<u>148,663</u>	<u>21,420</u>
Supplies				
Assessment supplies	37,100	37,100	14,751	22,349
Office supplies	33,500	33,500	31,925	1,575
	<u>70,600</u>	<u>70,600</u>	<u>46,676</u>	<u>23,924</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Capital outlay				
Equipment	10,000	10,000	828	9,172
Computer hardware	33,000	33,000	15,906	17,094
Computer software	27,000	27,000	15,828	11,172
	<u>70,000</u>	<u>70,000</u>	<u>32,562</u>	<u>37,438</u>
Repairs and maintenance	4,000	4,000	1,182	2,818
Telephone	3,500	3,500	1,765	1,735
Insurance	-	-	6,198	(6,198)
Other				
Contracts	28,000	28,000	27,808	192
Meetings	7,000	7,000	9,627	(2,627)
Mileage	16,500	16,500	5,004	11,496
Other	-	-	11,480	(11,480)
	<u>51,500</u>	<u>51,500</u>	<u>53,919</u>	<u>(2,419)</u>
TOTAL DISBURSEMENTS	<u>806,143</u>	<u>806,143</u>	<u>674,765</u>	<u>131,378</u>
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(51,860)	(51,860)	249,457	301,317
OTHER FINANCING SOURCES				
Operating transfers in	91,000	91,000	-	(91,000)
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	39,140	39,140	249,457	210,317
FUND BALANCE, January 1	<u>1,049,756</u>	<u>1,049,756</u>	<u>1,049,756</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,088,896</u>	<u>\$ 1,088,896</u>	<u>\$ 1,299,213</u>	<u>\$ 210,317</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE SALES TAX FUND – MODIFIED
 CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes	\$ 3,798,350	\$ 3,798,350	\$ 4,061,126	\$ 262,776
Interest	4,500	4,500	41,937	37,437
TOTAL RECEIPTS	3,802,850	3,802,850	4,103,063	300,213
DISBURSEMENTS				
Roads and bridges	1,000,350	1,400,350	1,351,096	49,254
TOTAL DISBURSEMENTS	1,000,350	1,400,350	1,351,096	49,254
EXCESS OF RECEIPTS OVER DISBURSEMENTS	2,802,500	2,402,500	2,751,967	349,467
OTHER FINANCING (USES)				
Operating transfers (out)	(2,798,000)	(2,798,000)	(2,919,820)	(121,820)
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	4,500	(395,500)	(167,853)	227,647
FUND BALANCE, January 1	883,169	883,169	883,169	-
FUND BALANCE, December 31	\$ 887,669	\$ 487,669	\$ 715,316	\$ 227,647

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – CART FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes	\$ 1,555,000	\$ 1,555,000	\$ 1,545,521	\$ (9,479)
Interest	200	200	560	360
TOTAL RECEIPTS	<u>1,555,200</u>	<u>1,555,200</u>	<u>1,546,081</u>	<u>(9,119)</u>
DISBURSEMENTS				
Roads and bridges	<u>425,000</u>	<u>425,000</u>	<u>422,545</u>	<u>2,455</u>
TOTAL DISBURSEMENTS	<u>425,000</u>	<u>425,000</u>	<u>422,545</u>	<u>2,455</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	1,130,200	1,130,200	1,123,536	(6,664)
OTHER FINANCING (USES)				
Operating transfers (out)	<u>(1,130,000)</u>	<u>(1,130,000)</u>	<u>(1,123,517)</u>	<u>6,483</u>
TOTAL OTHER FINANCING (USES)	<u>(1,130,000)</u>	<u>(1,130,000)</u>	<u>(1,123,517)</u>	<u>6,483</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	200	200	19	(181)
FUND BALANCE, January 1	<u>22</u>	<u>22</u>	<u>22</u>	<u>-</u>
FUND BALANCE, December 31	<u><u>\$ 222</u></u>	<u><u>\$ 222</u></u>	<u><u>\$ 41</u></u>	<u><u>\$ (181)</u></u>

CHRISTIAN COUNTY, MISSOURI
NOTE TO BUDGETARY COMPARISON SCHEDULES
December 31, 2017

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, 2017

	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
ASSETS								
Cash - unrestricted	\$ -	\$ 406,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,144
Cash - restricted	19,570	-	-	10,392	12,979	58,310	61,902	-
TOTAL ASSETS	\$ 19,570	\$ 406,338	\$ -	\$ 10,392	\$ 12,979	\$ 58,310	\$ 61,902	\$ 11,144
FUND BALANCES								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ 10,392	\$ 12,979	\$ -	\$ 61,902	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	19,570	-	-	-	-	-	-	-
Prosecuting attorney	-	-	-	-	-	58,310	-	-
Recorder's technology	-	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-	-
Assigned to:								
Elections	-	-	-	-	-	-	-	11,144
Building inspection	-	406,338	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 19,570	\$ 406,338	\$ -	\$ 10,392	\$ 12,979	\$ 58,310	\$ 61,902	\$ 11,144

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS
 (continued)
 December 31, 2017

	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
ASSETS								
Cash - unrestricted	\$ -	\$ -	\$ -	\$ 47,232	\$ 183,001	\$ -	\$ -	\$ -
Cash - restricted	48,220	265,867	242,952	-	-	136,885	26,485	2,572
TOTAL ASSETS	\$ 48,220	\$ 265,867	\$ 242,952	\$ 47,232	\$ 183,001	\$ 136,885	\$ 26,485	\$ 2,572
FUND BALANCES								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	48,220	-	-	-	-	-	26,485	2,572
Recorder's technology	-	-	242,952	-	-	-	-	-
Record retention	-	265,867	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	136,885	-	-
Assigned to:								
Elections	-	-	-	47,232	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	183,001	-	-	-
TOTAL FUND BALANCES	\$ 48,220	\$ 265,867	\$ 242,952	\$ 47,232	\$ 183,001	\$ 136,885	\$ 26,485	\$ 2,572

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS
 (continued)
 December 31, 2017

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	Total
ASSETS						
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,715
Cash - restricted	27,725	20,132	37,222	26,502	27,882	1,025,597
TOTAL ASSETS	\$ 27,725	\$ 20,132	\$ 37,222	\$ 26,502	\$ 27,882	\$ 1,673,312
FUND BALANCES						
Restricted for:						
Public safety	\$ 27,725	\$ 20,132	\$ -	\$ -	\$ 27,882	\$ 161,012
Debt service	-	-	37,222	26,502	-	63,724
Elections	-	-	-	-	-	19,570
Prosecuting attorney	-	-	-	-	-	135,587
Recorder's technology	-	-	-	-	-	242,952
Record retention	-	-	-	-	-	265,867
Tax maintenance	-	-	-	-	-	136,885
Assigned to:						
Elections	-	-	-	-	-	58,376
Building inspection	-	-	-	-	-	406,338
Sheriff	-	-	-	-	-	183,001
TOTAL FUND BALANCES	\$ 27,725	\$ 20,132	\$ 37,222	\$ 26,502	\$ 27,882	\$ 1,673,312

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL
 REVENUE FUNDS – MODIFIED CASH BASIS
 Year Ended December 31, 2017

	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
RECEIPTS								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,036	-	-	3,345	-	-	13,769	107,726
Fees and charges	-	285,065	2,455	-	21,333	202,451	-	-
Other	230	3,957	-	107	2,281	729	747	186
TOTAL RECEIPTS	26,266	289,022	2,455	3,452	23,614	203,180	14,516	107,912
DISBURSEMENTS								
Current								
General government	40,000	148,190	-	-	-	-	-	105,531
Judicial	-	-	-	-	-	199,851	-	-
Public safety	-	-	2,455	1,201	27,618	-	14,270	-
Debt Service	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	40,000	148,190	2,455	1,201	27,618	199,851	14,270	105,531
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(13,734)	140,832	-	2,251	(4,004)	3,329	246	2,381
OTHER FINANCING (USES)								
Operating transfers (out)	-	-	-	-	-	-	-	-
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	(13,734)	140,832	-	2,251	(4,004)	3,329	246	2,381
FUND BALANCE, January 1	33,304	265,506	-	8,141	16,983	54,981	61,656	8,763
FUND BALANCE, December 31	\$ 19,570	\$ 406,338	\$ -	\$ 10,392	\$ 12,979	\$ 58,310	\$ 61,902	\$ 11,144

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, 2017

	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	-	-	-	37,404	-	-	-	-
Fees and charges	17,272	37,084	63,883	4,320	26,100	112,017	12,240	1,032
Other	573	2,930	2,693	464	2,132	2,061	77	29
TOTAL RECEIPTS	17,845	40,014	66,576	42,188	28,232	114,078	12,317	1,061
DISBURSEMENTS								
Current								
General government	-	3,277	24,396	15,512	-	106,256	-	-
Judicial	18,284	-	-	-	-	-	39,547	823
Public safety	-	-	-	-	40,117	-	-	-
Debt Service	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	18,284	3,277	24,396	15,512	40,117	106,256	39,547	823
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(439)	36,737	42,180	26,676	(11,885)	7,822	(27,230)	238
OTHER FINANCING (USES)								
Operating transfers (out)	-	-	-	-	-	-	-	-
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	(439)	36,737	42,180	26,676	(11,885)	7,822	(27,230)	238
FUND BALANCE, January 1	48,659	229,130	200,772	20,556	194,886	129,063	53,715	2,334
FUND BALANCE, December 31	\$ 48,220	\$ 265,867	\$ 242,952	\$ 47,232	\$ 183,001	\$ 136,885	\$ 26,485	\$ 2,572

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, 2017

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	Total
RECEIPTS						
Taxes	\$ -	\$ -	\$ 44,444	\$ 20,254	\$ -	\$ 64,698
Intergovernmental	-	-	-	-	-	188,280
Fees and charges	33,394	50,000	-	-	11,943	880,589
Other	271	419	425	388	270	20,969
TOTAL RECEIPTS	33,665	50,419	44,869	20,642	12,213	1,154,536
DISBURSEMENTS						
Current						
General government	-	-	-	-	-	443,162
Judicial	-	-	-	-	-	258,505
Public safety	2,940	30,287	-	-	-	118,888
Debt Service	-	-	43,676	25,641	-	69,317
TOTAL DISBURSEMENTS	2,940	30,287	43,676	25,641	-	889,872
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	30,725	20,132	1,193	(4,999)	12,213	264,664
OTHER FINANCING (USES)						
Operating transfers (out)	(3,000)	-	-	-	-	(3,000)
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	27,725	20,132	1,193	(4,999)	12,213	261,664
FUND BALANCE, January 1	-	-	36,029	31,501	15,669	1,411,648
FUND BALANCE, December 31	\$ 27,725	\$ 20,132	\$ 37,222	\$ 26,502	\$ 27,882	\$ 1,673,312

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, 2017, and the related notes to the financial statements, which collectively comprise Christian County, Missouri's basic financial statements and have issued our report dated May 31, 2018.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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
May 31, 2018