

Christian County, Missouri

BASIC FINANCIAL STATEMENTS
Year Ended December 31, 2018

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, 2018, 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, 2018, 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 June 25, 2019, 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
June 25, 2019

CHRISTIAN COUNTY, MISSOURI
 STATEMENT OF NET POSITION – MODIFIED CASH BASIS
 December 31, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash - unrestricted	\$ 10,538,046
Cash - restricted	<u>8,825,203</u>
TOTAL ASSETS	<u><u>\$ 19,363,249</u></u>
NET POSITION	
Unrestricted	\$ 10,538,046
Restricted	<u>8,825,203</u>
TOTAL NET POSITION	<u><u>\$ 19,363,249</u></u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
Year Ended December 31, 2018

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	\$ (4,848,247)	\$ 3,405,085	\$ 43,907	\$ -	\$ (1,399,255)
Judicial	(1,785,741)	386,546	114,758	-	(1,284,437)
Public safety	(6,570,231)	1,394,400	252,614	-	(4,923,217)
Public works	(98,928)	10,428	-	-	(88,500)
Highway and roads	(5,883,208)	-	31,429	198,239	(5,653,540)
Debt service	(698,367)	-	-	-	(698,367)
Capital outlay	(8,056,180)	-	-	-	(8,056,180)
TOTAL GOVERNMENTAL ACTIVITIES	\$ (27,940,902)	\$ 5,196,459	\$ 442,708	\$ 198,239	(22,103,496)
		General Receipts:			
					900,332
					12,373,455
					1,545,127
					53,665
					193,573
					481,518
					18,575
				Total General Receipts	15,566,245
		Special Items:			
					69,473
				Increase in Net Position	(6,467,778)
				Net Position, Beginning of year	25,831,027
				Net Position, End of year	\$ 19,363,249

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS
December 31, 2018

	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	\$ 8,065,275	\$ -	\$ -	\$ 309,984	\$ -	\$ -	\$ 1,472,044
Cash - restricted	-	2,265,191	1,306,115	-	134,829	647,561	-
TOTAL ASSETS	\$ 8,065,275	\$ 2,265,191	\$ 1,306,115	\$ 309,984	\$ 134,829	\$ 647,561	\$ 1,472,044
FUND BALANCES							
Fund Balances							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ 134,829	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-
Roads and bridges	-	2,265,191	1,306,115	-	-	647,561	-
Prosecuting attorney	-	-	-	-	-	-	-
Recorder's technology	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Assigned to:							
Elections	-	-	-	-	-	-	-
Building inspection	-	-	-	-	-	-	-
Law enforcement	-	-	-	309,984	-	-	-
Sheriff	-	-	-	-	-	-	-
Assessment	-	-	-	-	-	-	1,472,044
Unassigned	8,065,275	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 8,065,275	\$ 2,265,191	\$ 1,306,115	\$ 309,984	\$ 134,829	\$ 647,561	\$ 1,472,044

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
BALANCE SHEET – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS (continued)
December 31, 2018

	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	\$ -	\$ -	\$ -	\$ -	\$ 690,743	\$ 10,538,046
Cash - restricted	909,859	821	1,265,875	1,169,300	1,125,652	8,825,203
TOTAL ASSETS	\$ 909,859	\$ 821	\$ 1,265,875	\$ 1,169,300	\$ 1,816,395	\$ 19,363,249
FUND BALANCES						
Fund Balances						
Restricted for:						
Public safety	\$ -	\$ -	\$ 1,265,875	\$ -	\$ 194,708	\$ 1,595,412
Debt service	-	-	-	-	71,137	71,137
Elections	-	-	-	-	24,860	24,860
Roads and bridges	909,859	821	-	-	-	5,129,547
Prosecuting attorney	-	-	-	-	113,177	113,177
Recorder's technology	-	-	-	-	285,600	285,600
Record retention	-	-	-	-	298,526	298,526
Tax maintenance	-	-	-	-	137,644	137,644
Capital Improvements	-	-	-	1,169,300	-	1,169,300
Assigned to:						
Elections	-	-	-	-	22,680	22,680
Building inspection	-	-	-	-	466,916	466,916
Law enforcement	-	-	-	-	-	309,984
Sheriff	-	-	-	-	201,147	201,147
Assessment	-	-	-	-	-	1,472,044
Unassigned	-	-	-	-	-	8,065,275
TOTAL FUND BALANCES	\$ 909,859	\$ 821	\$ 1,265,875	\$ 1,169,300	\$ 1,816,395	\$ 19,363,249

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS – MODIFIED CASH BASIS
Year Ended December 31, 2018

	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	\$ 5,007,393	\$ 128,645	\$ 7,913	\$ 2,032,827	\$ 2,209,325	\$ -	\$ -
Collector's commission	912,060	-	-	-	-	-	-
Intergovernmental receipts	216,951	31,429	-	93,150	-	-	113,487
Fees and charges	1,076,651	-	-	1,230,704	-	-	733,042
Other	181,901	80,627	62,116	5,567	2,701	11,523	34,633
TOTAL RECEIPTS	7,394,956	240,701	70,029	3,362,248	2,212,026	11,523	881,162
DISBURSEMENTS							
Current							
General government	3,487,455	-	-	-	-	-	708,331
Judicial	1,473,486	-	-	-	-	-	-
Public safety	191,385	-	-	5,753,643	458,148	-	-
Public works	98,928	-	-	-	-	-	-
Highway and roads	-	1,888,464	2,123,996	-	-	287,300	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	5,251,254	1,888,464	2,123,996	5,753,643	458,148	287,300	708,331
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	2,143,702	(1,647,763)	(2,053,967)	(2,391,395)	1,753,878	(275,777)	172,831
OTHER FINANCING SOURCES (USES)							
Operating transfers in (out)	(1,035,029)	1,937,669	1,882,018	2,529,498	(2,129,498)	232,619	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,035,029)	1,937,669	1,882,018	2,529,498	(2,129,498)	232,619	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	1,108,673	289,906	(171,949)	138,103	(375,620)	(43,158)	172,831
FUND BALANCE, January 1	6,956,602	1,975,285	1,478,064	171,881	510,449	690,719	1,299,213
FUND BALANCE, December 31	\$ 8,065,275	\$ 2,265,191	\$ 1,306,115	\$ 309,984	\$ 134,829	\$ 647,561	\$ 1,472,044

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, 2018

	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	\$ 4,065,656	\$ 1,545,127	\$ -	\$ -	\$ 69,267	\$ 15,066,153
Collector's commission	-	-	-	-	-	912,060
Intergovernmental receipts	198,239	-	-	-	307,609	960,865
Fees and charges	-	-	-	-	921,573	3,961,970
Other	21,141	914	24,505	106,705	39,743	572,076
TOTAL RECEIPTS	4,285,036	1,546,041	24,505	106,705	1,338,192	21,473,124
DISBURSEMENTS						
Current						
General government	-	-	-	-	652,461	4,848,247
Judicial	-	-	-	-	312,255	1,785,741
Public safety	-	-	-	-	167,055	6,570,231
Public works	-	-	-	-	-	98,928
Highway and roads	1,161,725	421,723	-	-	-	5,883,208
Debt service	-	-	-	-	698,367	698,367
Capital outlay	-	-	-	8,056,180	-	8,056,180
TOTAL DISBURSEMENTS	1,161,725	421,723	-	8,056,180	1,830,138	27,940,902
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	3,123,311	1,124,318	24,505	(7,949,475)	(491,946)	(6,467,778)
OTHER FINANCING SOURCES (USES)						
Operating transfers in (out)	(2,928,768)	(1,123,538)	-	-	635,029	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,928,768)	(1,123,538)	-	-	635,029	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	194,543	780	24,505	(7,949,475)	143,083	(6,467,778)
FUND BALANCE, January 1	715,316	41	1,241,370	9,118,775	1,673,312	25,831,027
FUND BALANCE, December 31	\$ 909,859	\$ 821	\$ 1,265,875	\$ 1,169,300	\$ 1,816,395	\$ 19,363,249

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS
December 31, 2018

	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	\$ 91,152	\$ 405,964	\$ 75,747	\$ 23,836	\$ 122,304	\$ 63,173	\$ 45,345	\$ 22,251
Investments	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 91,152</u>	<u>\$ 405,964</u>	<u>\$ 75,747</u>	<u>\$ 23,836</u>	<u>\$ 122,304</u>	<u>\$ 63,173</u>	<u>\$ 45,345</u>	<u>\$ 22,251</u>
LIABILITIES								
Due to others	\$ -	\$ -	\$ 75,747	\$ 23,836	\$ -	\$ -	\$ 45,345	\$ 22,251
Due to other governments	91,152	405,964	-	-	122,304	63,173	-	-
TOTAL LIABILITIES	<u>\$ 91,152</u>	<u>\$ 405,964</u>	<u>\$ 75,747</u>	<u>\$ 23,836</u>	<u>\$ 122,304</u>	<u>\$ 63,173</u>	<u>\$ 45,345</u>	<u>\$ 22,251</u>

See accompanying notes.

CHRISTIAN COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES – AGENCY FUNDS – MODIFIED CASH BASIS (continued)
December 31, 2018

	Collector's Fund	Collector's Surtax Fund	Protested Tax Fund	Fines and Forfeitures Fund	Recorder's Fund	CERF Fund	Planning & Zoning Fee Fund	Total
ASSETS								
Cash and cash equivalents	\$ 58,070,984	\$ 116,182	\$ 552	\$ 37,900	\$ 50,868	\$ 27	\$ -	\$ 59,126,285
Investments	-	-	-	-	-	-	41,937	41,937
TOTAL ASSETS	\$ 58,070,984	\$ 116,182	\$ 552	\$ 37,900	\$ 50,868	\$ 27	\$ 41,937	\$ 59,168,222
LIABILITIES								
Due to others	\$ -	\$ -	\$ 552	\$ -	\$ -	\$ 27	\$ 41,937	\$ 209,695
Due to other governments	58,070,984	116,182	-	37,900	50,868	-	-	58,958,527
TOTAL LIABILITIES	\$ 58,070,984	\$ 116,182	\$ 552	\$ 37,900	\$ 50,868	\$ 27	\$ 41,937	\$ 59,168,222

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 Project 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, 2018, was \$258,196.

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, 2018

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, 2018, all bank balances on deposit are entirely insured or collateralized with securities.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE B – CASH AND INVESTMENTS (continued)

The County’s investments at December 31, 2018, are as follows:

<u>Investment Type</u>	<u>Maturity</u>	<u>Amount</u>
Agency Funds		
Certificates of Deposit	1/9/2019	\$ 15,393
Certificates of Deposit	1/21/2019	14,236
Certificates of Deposit	1/23/2019	12,308
		<u>\$ 41,937</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, 2018, 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, 2018, 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 and who terminate employment after December 31, 1999 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). Annual cost-of-living adjustments not to exceed 1% are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% and may be amended only by action of Missouri Legislature.

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

During 2018 and 2017 the County collected and remitted to CERF, employee contributions of \$231,720 and \$262,378, respectively, for the years then ended. The County's contributions to CERF were \$551,502 for the year ended December 31, 2018.

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>2018 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.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE E – PENSION PLAN – LAGERS (continued)

Employees Covered by Benefit Terms. At June 30, 2018, the following employees were covered by the benefit terms:

	<u>General</u>	<u>Police</u>	<u>Total</u>
Inactive employees or beneficiaries currently receiving benefits	95	39	134
Inactive employees entitled to but not yet receiving benefits	68	79	147
Active employees	<u>135</u>	<u>51</u>	<u>186</u>
	<u>298</u>	<u>169</u>	<u>467</u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS using the individual entry-age actuarial method. 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 13.8% (General) and 7.1% (Police) of annual covered payroll.

During the year ended December 31, 2018, the County made contributions of \$841,387.

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 2018 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		\$ 982,779,830
Personal property		223,879,919
Railroad and utilities		<u>32,136,062</u>
		<u>\$ 1,238,795,811</u>
TAX LEVY		
County		\$.0620
Common Road I Fund		<u>.1049</u>
		<u>\$.1669</u>

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

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

The legal debt margin at December 31, 2018, is computed as follows:

Constitutional debt limit	\$ 123,879,581
General obligation bonds payable	<u>-</u>
	<u>\$ 123,879,581</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.

NOTE G – LONG-TERM DEBT

Lease Payable

On May 24, 2018, the County entered into a lease purchase agreement with John Deere Financial to finance the purchase of a 770G Motor Grade. The agreement requires annual payments of \$60,162, which includes interest at 3.75%

On June 11, 2018, the County entered into a lease purchase agreement with John Deere Financial to finance the purchase of a 672G Motor Grader. The agreement requires annual payments of \$60,775, which includes interest at 3.75%.

On May 1, 2018, the County entered into a lease purchase agreement with De Lage Financial to finance the purchase of four Chevrolet Tahoes. The agreement requires annual payments of \$51,978, which includes interest at 5.2%.

The County's lease purchase agreements provide for the cancellation of the leases at the County's option on the renewal dates each year per State statute, however the County does not foresee exercising its option to cancel.

CHRISTIAN COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

NOTE G – LONG-TERM DEBT (continued)

The following is a schedule of future lease payments under the lease (assuming noncancellation).

Year Ended December 31,	770G Motor Grade Lease	672G Motor Grader Lease	2018 Chevrolet Tahoes Lease
2019	\$ 60,162	\$ 60,775	\$ 40,979
2020	60,162	60,775	51,978
2021	-	-	21,658
	<u>120,325</u>	<u>121,550</u>	<u>\$ 114,615</u>
	<u>(6,552)</u>	<u>(6,617)</u>	<u>(6,550)</u>
	<u>\$ 113,773</u>	<u>\$ 114,933</u>	<u>\$ 108,065</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.

\$ 8,945,000

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE G – LONG-TERM DEBT (continued)

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

Year Ending December 31,	Principal	Interest	Total
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>\$ 8,945,000</u>	<u>\$ 2,910,325</u>	<u>\$ 11,855,325</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%.

\$ 541,796

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
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>\$ 541,796</u>	<u>\$ 200,691</u>	<u>\$ 742,487</u>

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%.

\$ 300,876

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE G – LONG-TERM DEBT (continued)

Principal and interest payments are due as follows:

Year Ended December 31,	Principal	Interest	Total
2019	16,715	8,996	25,711
2020	16,715	8,496	25,212
2021	16,715	7,997	24,712
2022	16,715	7,497	24,212
2023	16,715	6,997	23,712
2024	16,715	6,497	23,212
2025	16,715	5,997	22,713
2026	16,715	5,498	22,213
2027	16,715	4,998	21,713
2028	16,715	4,498	21,213
2029	16,715	3,998	20,714
2030	16,715	3,499	20,214
2031	16,715	2,999	19,714
2032	16,715	2,499	19,214
2033	16,715	1,999	18,714
2034	16,715	1,499	18,215
2035	16,715	1,000	17,715
2036	16,716	557	17,273
	<u>\$ 300,876</u>	<u>\$ 85,520</u>	<u>\$ 386,396</u>

Compensated Absences Payable

Compensated absences payable consists of unused vacation time and accumulated comp time for employees and totaled \$258,196 as of December 31, 2018.

CHRISTIAN COUNTY, MISSOURI
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2018

NOTE G – LONG-TERM DEBT (continued)

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, 2018:

	Balance December 31, 2017	New Obligations	Retired	Balance December 31, 2018
2017 Special Obligation Bonds	\$ 9,330,000	\$ -	\$ 385,000	\$ 8,945,000
MTFC Direct Loan	1,028,869	-	1,028,869	-
Special Assessment Bonds - Riverdowns	564,310	-	22,514	541,796
Special Assessment Bonds - Stone Hollow	317,591	-	16,715	300,876
770G Motor Grade Lease	-	173,936	60,162	113,774
672G Motor Grader Lease	-	175,708	60,775	114,933
2018 Chevrolet Tahoes Lease	-	144,716	36,651	108,065
Compensated Absences	173,581	84,615	-	258,196
	<u>\$11,414,351</u>	<u>\$ 578,975</u>	<u>\$ 1,610,686</u>	<u>\$10,382,640</u>

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.

CHRISTIAN COUNTY, MISSOURI
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

NOTE I – INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2018, consisted of the following:

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.

	<u>Transfers In (Out)</u>
General Fund	\$ (1,035,029)
Common Road I Fund	1,937,669
Common Road II Fund	1,882,018
Law Fund	2,529,498
Law Enforcement Sales Tax Fund	(2,129,498)
Bridge Fund	232,619
Road and Bridge Sales Tax Fund	(2,928,768)
Cart Fund	(1,123,538)
Nonmajor Governmental Funds	635,029
	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
County general sales tax	\$ 3,903,000	\$ 3,903,000	\$ 4,065,647	\$ 162,647
Franchise taxes	-	-	53,665	53,665
Payment in lieu of taxes	-	-	116,008	116,008
Property and surtaxes	717,700	717,700	772,073	54,373
	<u>4,620,700</u>	<u>4,620,700</u>	<u>5,007,393</u>	<u>386,693</u>
Collector's Commission				
Collection commissions	850,000	850,000	912,060	62,060
Intergovernmental				
Federal	550,257	550,257	216,951	(333,306)
Fees and Charges				
Court	70,000	70,000	98,572	28,572
Public administration	22,000	22,000	37,533	15,533
County clerk	6,000	6,000	5,064	(936)
Recorder of deeds	380,000	380,000	386,704	6,704
Sheriff fees	-	-	13,180	13,180
Recycle	11,500	11,500	10,428	(1,072)
Election reimbursement	7,000	7,000	24,973	17,973
Planning and zoning	45,000	45,000	48,530	3,530
Other	73,830	73,830	451,667	377,837
	<u>615,330</u>	<u>615,330</u>	<u>1,076,651</u>	<u>461,321</u>
Other				
Interest	50,000	50,000	166,606	116,606
Miscellaneous	74,815	74,815	15,295	(59,520)
	<u>124,815</u>	<u>124,815</u>	<u>181,901</u>	<u>57,086</u>
TOTAL RECEIPTS	<u>6,761,102</u>	<u>6,761,102</u>	<u>7,394,956</u>	<u>633,854</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS (continued)
 Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
DISBURSEMENTS				
Current				
General Government				
University extension	95,930	95,930	95,851	79
Collector of revenue	265,237	265,237	226,814	38,423
Treasurer	130,122	130,122	120,247	9,875
Recorder of deeds	224,847	224,847	218,615	6,232
County commission	462,826	462,826	399,893	62,933
Planning and zoning	290,275	290,275	258,183	32,092
County operations	1,377,481	1,377,481	984,419	393,062
Public administrator	142,054	142,054	135,491	6,563
Election and voter registration	124,150	124,150	83,460	40,690
County clerk	234,950	234,950	223,154	11,796
Auditor	136,103	136,103	120,840	15,263
Building and grounds	705,542	705,542	620,488	85,054
	<u>4,189,517</u>	<u>4,189,517</u>	<u>3,487,455</u>	<u>702,062</u>
Judicial				
Consolidated courts	124,960	110,960	93,639	17,321
Circuit court	110,650	124,650	117,761	6,889
Coroner	109,302	109,302	109,795	(493)
Juvenile	450,138	450,138	433,418	16,720
Prosecuting attorney	750,273	750,273	718,873	31,400
	<u>1,545,323</u>	<u>1,545,323</u>	<u>1,473,486</u>	<u>71,837</u>
Public Safety				
Emergency management	217,967	217,967	191,385	26,582
Public Works				
Recycling	107,828	107,828	98,928	8,900
TOTAL DISBURSEMENTS	<u>6,060,635</u>	<u>6,060,635</u>	<u>5,251,254</u>	<u>809,381</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – GENERAL FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
EXCESS OF RECEIPTS OVER DISBURSEMENTS	700,467	700,467	2,143,702	1,443,235
OTHER FINANCING SOURCES (USES)				
Operating transfers (out)	(2,521,000)	(2,521,000)	(1,035,029)	1,485,971
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	(1,820,533)	(1,820,533)	1,108,673	2,929,206
FUND BALANCE, January 1	6,956,602	6,956,602	6,956,602	-
FUND BALANCE, December 31	\$ 5,136,069	\$ 5,136,069	\$ 8,065,275	\$ 2,929,206

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Property taxes	\$ 120,673	\$ 120,673	\$ 128,172	\$ 7,499
Surtax	1,289	1,289	473	(816)
	<u>121,962</u>	<u>121,962</u>	<u>128,645</u>	<u>6,683</u>
Intergovernmental				
Federal	33,000	33,000	31,429	(1,571)
Other				
Interest	15,000	15,000	43,327	28,327
Sale of assets	-	-	34,684	34,684
Miscellaneous	-	-	2,616	2,616
	<u>15,000</u>	<u>15,000</u>	<u>80,627</u>	<u>65,627</u>
TOTAL RECEIPTS	169,962	169,962	240,701	70,739
DISBURSEMENTS				
Highway and Roads				
Wages				
Common road wages	527,369	527,369	501,351	26,018
Fringe benefits	255,155	255,155	225,889	29,266
Capital outlay				
Road signs	13,000	13,000	5,671	7,329
Equipment purchases	261,000	261,000	249,374	11,626
Bridge and culvert	15,000	15,000	14,791	209
	<u>289,000</u>	<u>289,000</u>	<u>269,836</u>	<u>19,164</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD I FUND – MODIFIED CASH
 BASIS (continued)
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Repairs and maintenance				
Equipment repair	76,500	76,500	71,690	4,810
Road maintenance and repair	1,000,000	1,000,000	646,571	353,429
Building maintenance	20,000	20,000	-	20,000
Tire and tire repair	15,000	15,000	14,130	870
	<u>1,111,500</u>	<u>1,111,500</u>	<u>732,391</u>	<u>379,109</u>
Services				
Snow removal	55,000	55,000	17,529	37,471
Supplies				
Uniform	12,500	12,500	9,405	3,095
Shop	15,500	15,500	14,985	515
Phone/pagers	8,500	8,500	4,786	3,714
Fuel	100,000	100,000	80,422	19,578
	<u>136,500</u>	<u>136,500</u>	<u>109,598</u>	<u>26,902</u>
Insurance	24,000	24,000	23,975	25
Rent and utilities	8,500	8,500	7,895	605
TOTAL DISBURSEMENTS	<u>2,407,024</u>	<u>2,407,024</u>	<u>1,888,464</u>	<u>518,560</u>
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(2,237,062)	(2,237,062)	(1,647,763)	589,299
OTHER FINANCING SOURCES				
Operating transfers in	1,895,000	1,895,000	1,937,669	42,669
TOTAL OTHER FINANCING SOURCES	<u>1,895,000</u>	<u>1,895,000</u>	<u>1,937,669</u>	<u>42,669</u>
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(342,062)	(342,062)	289,906	631,968
FUND BALANCE, January 1	1,975,285	1,975,285	1,975,285	-
FUND BALANCE, December 31	<u>\$ 1,633,223</u>	<u>\$ 1,633,223</u>	<u>\$ 2,265,191</u>	<u>\$ 631,968</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Property tax	\$ 90	\$ 90	\$ 87	\$ (3)
Surtax	9,565	9,565	7,826	(1,739)
	<u>9,655</u>	<u>9,655</u>	<u>7,913</u>	<u>(1,742)</u>
Other				
Interest	13,000	13,000	26,930	13,930
Sale of assets	-	-	34,789	34,789
Miscellaneous	-	-	397	397
	<u>13,000</u>	<u>13,000</u>	<u>62,116</u>	<u>49,116</u>
TOTAL RECEIPTS	22,655	22,655	70,029	47,374
DISBURSEMENTS				
Highway and Roads				
Wages				
Common road wages	478,910	478,910	469,090	9,820
Fringe benefits	233,390	233,390	210,304	23,086
Capital outlay				
Building and land	-	-	19,790	(19,790)
Equipment purchases	241,000	241,000	170,751	70,249
Small equipment purchases	3,500	3,500	2,167	1,333
	<u>244,500</u>	<u>244,500</u>	<u>192,708</u>	<u>51,792</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – COMMON ROAD II FUND – MODIFIED CASH
 BASIS (continued)
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Services				
Snow removal	55,000	55,000	35,941	19,059
Repairs and maintenance				
Equipment repair	75,000	75,000	52,287	22,713
Road maintenance and repair	1,000,000	1,000,000	1,011,055	(11,055)
Tire and tire repair	12,000	12,000	10,372	1,628
	<u>1,087,000</u>	<u>1,087,000</u>	<u>1,073,714</u>	<u>13,286</u>
Supplies				
Uniform	13,000	13,000	9,888	3,112
Shop	15,000	15,000	12,650	2,350
Road signs	13,000	13,000	12,484	516
Phone and pagers	8,500	8,500	2,691	5,809
Fuel	75,000	75,000	73,132	1,868
Miscellaneous	20,500	20,500	2,475	18,025
	<u>145,000</u>	<u>145,000</u>	<u>113,320</u>	<u>31,680</u>
Insurance	24,000	24,000	20,329	3,671
Rent and utilities	10,000	10,000	8,590	1,410
TOTAL DISBURSEMENTS	<u>2,277,800</u>	<u>2,277,800</u>	<u>2,123,996</u>	<u>153,804</u>
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(2,255,145)	(2,255,145)	(2,053,967)	201,178
OTHER FINANCING SOURCES				
Operating transfers in	<u>1,836,992</u>	<u>1,836,992</u>	<u>1,882,018</u>	<u>45,026</u>
(DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(418,153)	(418,153)	(171,949)	246,204
FUND BALANCE, January 1	<u>1,478,064</u>	<u>1,478,064</u>	<u>1,478,064</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,059,911</u>	<u>\$ 1,059,911</u>	<u>\$ 1,306,115</u>	<u>\$ 246,204</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Sales tax	\$ 1,950,000	\$ 1,950,000	\$ 2,032,827	\$ 82,827
Intergovernmental				
Federal	71,000	71,000	89,282	18,282
State	85,000	85,000	3,868	(81,132)
	<u>156,000</u>	<u>156,000</u>	<u>93,150</u>	<u>(62,850)</u>
Fees and Charges				
Prisoner board	1,070,000	1,070,000	554,940	(515,060)
Prisoners - INS	275,000	275,000	332,490	57,490
Other	222,500	222,500	343,274	120,774
	<u>1,567,500</u>	<u>1,567,500</u>	<u>1,230,704</u>	<u>(336,796)</u>
Other				
Interest	2,000	2,000	5,567	3,567
	<u>2,000</u>	<u>2,000</u>	<u>5,567</u>	<u>3,567</u>
TOTAL RECEIPTS	3,675,500	3,675,500	3,362,248	(313,252)
DISBURSEMENTS				
Current				
Salaries				
Sheriff	61,740	61,740	61,673	67
COLE-other	3,064,818	3,064,818	3,145,527	(80,709)
	<u>3,126,558</u>	<u>3,126,558</u>	<u>3,207,200</u>	<u>(80,642)</u>
Employee fringe benefits	1,142,277	1,142,277	982,416	159,861
Insurance				
Liability	75,000	75,000	78,051	(3,051)
Vehicle	25,000	25,000	17,453	7,547
	<u>100,000</u>	<u>100,000</u>	<u>95,504</u>	<u>4,496</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Supplies				
Fuel	150,000	150,000	143,856	6,144
Inmate - medical	410,000	410,000	350,178	59,822
Jail supplies	20,000	20,000	13,708	6,292
Phone and pager	52,000	52,000	47,946	4,054
Prisoner food and board	313,000	313,000	251,039	61,961
Enforcement	32,000	32,000	24,064	7,936
Uniforms	50,000	50,000	30,540	19,460
Equipment	65,000	65,000	52,544	12,456
Other	28,000	28,000	23,739	4,261
	<u>1,120,000</u>	<u>1,120,000</u>	<u>937,614</u>	<u>182,386</u>
Capital Outlay				
Vehicles	150,000	150,000	147,670	2,330
Other				
Computer hardware/software	80,000	80,000	115,010	(35,010)
Investigative	20,000	20,000	29,479	(9,479)
Repairs and maintenance	175,000	175,000	133,130	41,870
Legal Fees	50,000	50,000	76,000	(26,000)
Warrant, guard/transport	20,000	20,000	20,766	(766)
Miscellaneous	11,000	11,000	8,854	2,146
	<u>356,000</u>	<u>356,000</u>	<u>383,239</u>	<u>(27,239)</u>
TOTAL DISBURSEMENTS	<u>5,994,835</u>	<u>5,994,835</u>	<u>5,753,643</u>	<u>241,192</u>
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(2,319,335)	(2,319,335)	(2,391,395)	(72,060)
OTHER FINANCING SOURCES				
Operating transfers in	<u>2,454,038</u>	<u>2,454,038</u>	<u>2,529,498</u>	<u>75,460</u>
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	134,703	134,703	138,103	3,400
FUND BALANCE, January 1	<u>171,881</u>	<u>171,881</u>	<u>171,881</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 306,584</u>	<u>\$ 306,584</u>	<u>\$ 309,984</u>	<u>\$ 3,400</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – LAW ENFORCEMENT SALES TAX FUND – MODIFIED
 CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Sales tax	\$ 2,115,000	\$ 2,115,000	\$ 2,209,325	\$ 94,325
Other				
Interest	333	333	2,701	2,368
TOTAL RECEIPTS	2,115,333	2,115,333	2,212,026	96,693
DISBURSEMENTS				
Current				
Salaries	373,750	373,750	360,798	12,952
Employee fringe benefits	122,862	122,862	97,350	25,512
TOTAL DISBURSEMENTS	496,612	496,612	458,148	38,464
EXCESS OF RECEIPTS OVER DISBURSEMENTS	1,618,721	1,618,721	1,753,878	135,157
OTHER FINANCING (USES)				
Operating transfers (out)	(2,054,038)	(2,054,038)	(2,129,498)	(75,460)
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	(435,317)	(435,317)	(375,620)	59,697
FUND BALANCE, January 1	510,449	510,449	510,449	-
FUND BALANCE, December 31	\$ 75,132	\$ 75,132	\$ 134,829	\$ 59,697

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – BRIDGE FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Interest	\$ 5,706	\$ 5,706	\$ 11,523	\$ 5,817
TOTAL RECEIPTS	5,706	5,706	11,523	5,817
DISBURSEMENTS				
Roads and bridges	296,500	296,500	287,300	9,200
TOTAL DISBURSEMENTS	296,500	296,500	287,300	9,200
(DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(290,794)	(290,794)	(275,777)	15,017
OTHER FINANCING SOURCES				
Operating transfers in	223,580	223,580	232,619	9,039
(DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(67,214)	(67,214)	(43,158)	24,056
FUND BALANCE, January 1	690,719	690,719	690,719	-
FUND BALANCE, December 31	<u>\$ 623,505</u>	<u>\$ 623,505</u>	<u>\$ 647,561</u>	<u>\$ 24,056</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Intergovernmental				
State of Missouri	\$ 114,945	\$ 114,945	\$ 113,487	\$ (1,458)
Fees and Charges				
Collector 1% withholding	670,000	670,000	721,843	51,843
Annual Online Fees	8,000	8,000	11,199	3,199
	<u>678,000</u>	<u>678,000</u>	<u>733,042</u>	<u>55,042</u>
Other				
Interest	10,000	10,000	31,854	21,854
Miscellaneous	1,000	1,000	266	(734)
Sale of maps	2,000	2,000	2,513	513
	<u>13,000</u>	<u>13,000</u>	<u>34,633</u>	<u>21,633</u>
TOTAL RECEIPTS	805,945	805,945	881,162	75,217
DISBURSEMENTS				
Current				
Salaries				
Assessor	56,595	56,595	56,544	51
Assessor-other	408,787	408,787	351,926	56,861
	<u>465,382</u>	<u>465,382</u>	<u>408,470</u>	<u>56,912</u>
Employee fringe benefits				
Employer FICA & Medicare	35,602	35,602	29,418	6,184
Retirement	64,223	64,223	49,949	14,274
Insurance & unemployment	78,465	78,465	69,386	9,079
	<u>178,290</u>	<u>178,290</u>	<u>148,753</u>	<u>29,537</u>
Supplies				
Assessment supplies	18,000	18,000	1,710	16,290
Office supplies	33,000	33,000	24,030	8,970
	<u>51,000</u>	<u>51,000</u>	<u>25,740</u>	<u>25,260</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ASSESSMENT FUND – MODIFIED CASH BASIS
 (continued)
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
Capital outlay				
Equipment	14,000	14,000	1,870	12,130
Building and improvements	90,000	90,000	-	90,000
Computer hardware	32,000	32,000	4,916	27,084
Computer software	30,000	30,000	24,508	5,492
	<u>166,000</u>	<u>166,000</u>	<u>31,294</u>	<u>134,706</u>
Repairs and maintenance	3,600	3,600	2,112	1,488
Telephone	3,500	3,500	1,814	1,686
Insurance	10,000	10,000	5,150	4,850
Other				
Contracts	29,000	29,000	63,176	(34,176)
Meetings	8,500	8,500	6,393	2,107
Mileage	11,000	11,000	5,904	5,096
Other	20,100	20,100	9,525	10,575
	<u>68,600</u>	<u>68,600</u>	<u>84,998</u>	<u>(16,398)</u>
TOTAL DISBURSEMENTS	<u>946,372</u>	<u>946,372</u>	<u>708,331</u>	<u>238,041</u>
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(140,427)	(140,427)	172,831	313,258
OTHER FINANCING SOURCES				
Operating transfers in	91,000	91,000	-	(91,000)
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	(49,427)	(49,427)	172,831	222,258
FUND BALANCE, January 1	<u>1,299,213</u>	<u>1,299,213</u>	<u>1,299,213</u>	<u>-</u>
FUND BALANCE, December 31	<u>\$ 1,249,786</u>	<u>\$ 1,249,786</u>	<u>\$ 1,472,044</u>	<u>\$ 222,258</u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – ROAD AND BRIDGE SALES TAX FUND – MODIFIED
 CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes				
Sales Tax	\$ 3,900,000	\$ 3,900,000	\$ 4,065,656	\$ 165,656
Intergovernmental				
State of Missouri	-	-	198,239	198,239
Other				
Interest	10,000	10,000	21,141	11,141
TOTAL RECEIPTS	<u>3,910,000</u>	<u>3,910,000</u>	<u>4,285,036</u>	<u>375,036</u>
DISBURSEMENTS				
Roads and bridges	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,161,725</u>	<u>(161,725)</u>
TOTAL DISBURSEMENTS	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,161,725</u>	<u>(161,725)</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	2,910,000	2,910,000	3,123,311	213,311
OTHER FINANCING (USES)				
Operating transfers (out)	<u>(2,860,000)</u>	<u>(2,860,000)</u>	<u>(2,928,768)</u>	<u>(68,768)</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	50,000	50,000	194,543	144,543
FUND BALANCE, January 1	<u>715,316</u>	<u>715,316</u>	<u>715,316</u>	<u>-</u>
FUND BALANCE, December 31	<u><u>\$ 765,316</u></u>	<u><u>\$ 765,316</u></u>	<u><u>\$ 909,859</u></u>	<u><u>\$ 144,543</u></u>

CHRISTIAN COUNTY, MISSOURI
 BUDGETARY COMPARISON SCHEDULE – CART FUND – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget
RECEIPTS				
Taxes	\$ 1,507,650	\$ 1,507,650	\$ 1,545,127	\$ 37,477
Interest	500	500	914	414
TOTAL RECEIPTS	1,508,150	1,508,150	1,546,041	37,891
DISBURSEMENTS				
Roads and bridges	412,192	412,192	421,723	(9,531)
TOTAL DISBURSEMENTS	412,192	412,192	421,723	(9,531)
EXCESS OF RECEIPTS OVER DISBURSEMENTS	1,095,958	1,095,958	1,124,318	28,360
OTHER FINANCING (USES)				
Operating transfers (out)	(1,095,572)	(1,095,572)	(1,123,538)	(27,966)
TOTAL OTHER FINANCING (USES)	(1,095,572)	(1,095,572)	(1,123,538)	(27,966)
EXCESS OF RECEIPTS OVER DISBURSEMENTS AND OTHER (USES)	386	386	780	394
FUND BALANCE, January 1	41	41	41	-
FUND BALANCE, December 31	\$ 427	\$ 427	\$ 821	\$ 394

CHRISTIAN COUNTY, MISSOURI
NOTE TO BUDGETARY COMPARISON SCHEDULES
December 31, 2018

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, 2018

	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	\$ -	\$ 466,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,776
Cash - restricted	24,860	-	-	12,968	2,689	62,567	105,250	-
TOTAL ASSETS	\$ 24,860	\$ 466,916	\$ -	\$ 12,968	\$ 2,689	\$ 62,567	\$ 105,250	\$ 14,776
FUND BALANCES								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ 12,968	\$ 2,689	\$ -	\$ 105,250	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	24,860	-	-	-	-	-	-	-
Prosecuting attorney	-	-	-	-	-	62,567	-	-
Recorder's technology	-	-	-	-	-	-	-	-
Record retention	-	-	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	-	-	-
Assigned to:								
Elections	-	-	-	-	-	-	-	14,776
Building inspection	-	466,916	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 24,860	\$ 466,916	\$ -	\$ 12,968	\$ 2,689	\$ 62,567	\$ 105,250	\$ 14,776

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS
 (continued)
 December 31, 2018

	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	\$ -	\$ -	\$ -	\$ 7,904	\$ 201,147	\$ -	\$ -	\$ -
Cash - restricted	27,290	298,526	285,600	-	-	137,644	21,850	1,470
TOTAL ASSETS	\$ 27,290	\$ 298,526	\$ 285,600	\$ 7,904	\$ 201,147	\$ 137,644	\$ 21,850	\$ 1,470
FUND BALANCES								
Restricted for:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Prosecuting attorney	27,290	-	-	-	-	-	21,850	1,470
Recorder's technology	-	-	285,600	-	-	-	-	-
Record retention	-	298,526	-	-	-	-	-	-
Tax maintenance	-	-	-	-	-	137,644	-	-
Assigned to:								
Elections	-	-	-	7,904	-	-	-	-
Building inspection	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	201,147	-	-	-
TOTAL FUND BALANCES	\$ 27,290	\$ 298,526	\$ 285,600	\$ 7,904	\$ 201,147	\$ 137,644	\$ 21,850	\$ 1,470

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF ASSETS AND FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS – MODIFIED CASH BASIS
 (continued)
 December 31, 2018

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	2017 Bond Debt Service Fund	Total
ASSETS							
Cash - unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 690,743
Cash - restricted	53,056	11,568	37,936	33,201	9,177	-	1,125,652
TOTAL ASSETS	<u>\$ 53,056</u>	<u>\$ 11,568</u>	<u>\$ 37,936</u>	<u>\$ 33,201</u>	<u>\$ 9,177</u>	<u>\$ -</u>	<u>\$ 1,816,395</u>
FUND BALANCES							
Restricted for:							
Public safety	\$ 53,056	\$ 11,568	\$ -	\$ -	\$ 9,177	\$ -	\$ 194,708
Debt service	-	-	37,936	33,201	-	-	71,137
Elections	-	-	-	-	-	-	24,860
Prosecuting attorney	-	-	-	-	-	-	113,177
Recorder's technology	-	-	-	-	-	-	285,600
Record retention	-	-	-	-	-	-	298,526
Tax maintenance	-	-	-	-	-	-	137,644
Assigned to:							
Elections	-	-	-	-	-	-	22,680
Building inspection	-	-	-	-	-	-	466,916
Sheriff	-	-	-	-	-	-	201,147
TOTAL FUND BALANCES	<u>\$ 53,056</u>	<u>\$ 11,568</u>	<u>\$ 37,936</u>	<u>\$ 33,201</u>	<u>\$ 9,177</u>	<u>\$ -</u>	<u>\$ 1,816,395</u>

CHRISTIAN COUNTY, MISSOURI
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL
 REVENUE FUNDS – MODIFIED CASH BASIS
 Year Ended December 31, 2018

	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	35,793	-	-	3,454	-	-	53,819	206,428
Fees and charges	-	253,730	2,555	-	16,609	258,360	-	-
Other	331	8,682	-	208	3,037	1,129	1,923	714
TOTAL RECEIPTS	36,124	262,412	2,555	3,662	19,646	259,489	55,742	207,142
DISBURSEMENTS								
Current								
General government	30,834	201,834	-	-	-	-	-	203,510
Judicial	-	-	-	-	-	255,232	-	-
Public safety	-	-	2,555	1,086	29,936	-	12,394	-
Debt service	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	30,834	201,834	2,555	1,086	29,936	255,232	12,394	203,510
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	5,290	60,578	-	2,576	(10,290)	4,257	43,348	3,632
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	5,290	60,578	-	2,576	(10,290)	4,257	43,348	3,632
FUND BALANCE, January 1	19,570	406,338	-	10,392	12,979	58,310	61,902	11,144
FUND BALANCE, December 31	\$ 24,860	\$ 466,916	\$ -	\$ 12,968	\$ 2,689	\$ 62,567	\$ 105,250	\$ 14,776

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, 2018

	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	-	-	-	8,115	-	-	-	-
Fees and charges	13,786	37,174	62,546	8,117	27,545	121,517	14,576	1,252
Other	656	5,606	5,321	921	3,778	3,704	54	32
TOTAL RECEIPTS	14,442	42,780	67,867	17,153	31,323	125,221	14,630	1,284
DISBURSEMENTS								
Current								
General government	-	10,121	25,219	56,481	-	124,462	-	-
Judicial	35,372	-	-	-	-	-	19,265	2,386
Public safety	-	-	-	-	13,177	-	-	-
Debt service	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	35,372	10,121	25,219	56,481	13,177	124,462	19,265	2,386
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	(20,930)	32,659	42,648	(39,328)	18,146	759	(4,635)	(1,102)
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	(20,930)	32,659	42,648	(39,328)	18,146	759	(4,635)	(1,102)
FUND BALANCE, January 1	48,220	265,867	242,952	47,232	183,001	136,885	26,485	2,572
FUND BALANCE, December 31	\$ 27,290	\$ 298,526	\$ 285,600	\$ 7,904	\$ 201,147	\$ 137,644	\$ 21,850	\$ 1,470

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, 2018

	LERF Fund	Civil Processing Fund	River Downs NID Fund	Stone Hollow NID Fund	Inmate Prisoner Detention Security Fund	2017 Bond Debt Service Fund	Total
RECEIPTS							
Taxes	\$ -	\$ -	\$ 43,676	\$ 25,591	\$ -	\$ -	\$ 69,267
Intergovernmental	-	-	-	-	-	-	307,609
Fees and charges	40,459	50,000	-	-	13,347	-	921,573
Other	922	836	714	770	405	-	39,743
TOTAL RECEIPTS	41,381	50,836	44,390	26,361	13,752	-	1,338,192
DISBURSEMENTS							
Current							
General government	-	-	-	-	-	-	652,461
Judicial	-	-	-	-	-	-	312,255
Public safety	16,050	59,400	-	-	32,457	-	167,055
Debt service	-	-	43,676	30,709	-	623,982	698,367
TOTAL DISBURSEMENTS	16,050	59,400	43,676	30,709	32,457	623,982	1,830,138
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS	25,331	(8,564)	714	(4,348)	(18,705)	(623,982)	(491,946)
OTHER FINANCING SOURCES (USES)							
Operating transfers in (out)	-	-	-	11,047	-	623,982	635,029
EXCESS (DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)	25,331	(8,564)	714	6,699	(18,705)	-	143,083
FUND BALANCE, January 1	27,725	20,132	37,222	26,502	27,882	-	1,673,312
FUND BALANCE, December 31	\$ 53,056	\$ 11,568	\$ 37,936	\$ 33,201	\$ 9,177	\$ -	\$ 1,816,395

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, each major fund and the aggregate remaining fund information of Christian County, Missouri, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Christian County, Missouri's basic financial statements and have issued our report dated June 25, 2019.

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.

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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
June 25, 2019