



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Oregon County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Oregon County, and issues a separate report on that audit. In addition, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2015, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Lisa C Wright, LLC, Certified Public Accountant, is attached.

Nicole R. Galloway, CPA  
State Auditor

September 2016  
Report No. 2016-102

Oregon County, Missouri  
December 31, 2015 and December 31, 2014  
Financial Statements

Prepared by:  
Lisa C. Wright, CPA, LLC  
Certified Public Accountant  
Columbia, MO

## Table of Contents

| Description   | Page Number |
|---|-------------|
| Independent Auditor's Report  | 1-3         |
| <b>Financial Statements:</b>  |             |
| Statement of Receipts, Disbursements and Changes in Cash-All<br>Governmental Funds-Regulatory Basis For the Year Ended<br>December 31, 2015   | 4           |
| December 31, 2014   | 5           |
| Comparative Statements of Receipts, Disbursements, and Changes in<br>Cash – Budget and Actual – Regulatory Basis For the Years Ended<br>December 31, 2015 and 2014  | 6-29        |
| Notes to Financial Statements   | 30-38       |
| <b>Compliance Section:</b>  |             |
| Independent Auditor's Report on Internal Control over Financial<br>Reporting and on Compliance and Other Matters Based on an Audit of<br>Financial Statements Performed in Accordance with <i>Governmental Auditing<br/>Standards</i> | 39-40       |
| Independent Auditor's Report on Compliance for A Major Program and<br>on Internal Control Over Compliance Required By OMB Circular<br>A-133   | 41-42       |
| Schedule of Expenditures of Federal Awards  | 43          |
| Notes to Schedule of Expenditures of Federal Awards   | 44          |
| Schedule of Findings and Questioned Costs   | 45-47       |



Lisa C. Wright, CPA, LLC  
Certified Public Accountant & Consultant

5860 E Osage Ridge Ln.  
Columbia, MO 65201

Ph./Fax (573) 474-4961  
lcw@lisacwrightcpa.com

Member of the  
American Society of  
Certified Public  
Accountants

Member of the Missouri  
Society of Certified  
Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the County Commission and  
Officeholders of Oregon County  
Alton, Missouri

I have audited the accompanying financial statements of Oregon County, Missouri as of and for the years ended December 31, 2015 and December 31, 2014 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as identified 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 accounting principles prescribed or permitted by Missouri law, which practices differ from accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based upon my audit. I conducted my audit 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

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



The CPA. Never Underestimate The Value.®

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1, the financial statements are prepared by Oregon County, Missouri, using accounting practices prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between this regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2015 and 2014, or the changes in its financial position for the years then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In my opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of the County, as of December 31, 2015 and 2014, and the respective cash receipts and disbursements, and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

### **Other Matters-Supplementary Information**

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Oregon County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 *Audits of State and Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 my opinion, the schedule of expenditures of federal awards 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*, I have also issued my report dated August 15, 2016, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the County's internal control over financial reporting and compliance.

Lisa C. Wright, CPA, LLC

Lisa C. Wright, CPA, LLC

August 15, 2016

County of Oregon, Missouri  
Statement of Receipts, Disbursements and Changes in Cash-  
All Governmental Funds: Regulatory Basis  
For the Year Ended December 31, 2015

| Fund                                      | Cash and<br>Investments | Receipts     | Disbursements | Cash and Investments |
|---|-------------------------|--------------|---------------|----------------------|
|   | January 1, 2015         |              |               | December 31, 2015    |
| General Revenue Fund                      | \$ 1,039,732            | \$ 1,468,387 | \$ 1,096,468  | \$ 1,411,651         |
| Road and Bridge Fund                      | 552,984                 | 820,905      | 974,483       | 399,406              |
| Assessment Fund                           | 3,725                   | 147,674      | 151,399       | -                    |
| Unclaimed Fees Fund                       | 214                     | 151          | 188           | 177                  |
| Prosecuting Attorney Training Fund        | 2,292                   | 211          | 466           | 2,037                |
| Sheriff Legal Education Fund              | 1,404                   | 1,282        | -             | 2,686                |
| Federal Law Enforcement Fund              | 281                     | 2            | -             | 283                  |
| River and Forest Patrol Fund              | -                       | 1,445        | 1,445         | -                    |
| Prosecuting Attorney Special Fund         | 5,841                   | 44           | 1,727         | 4,158                |
| Tax Maintenance Fund                      | 30,602                  | 11,601       | 13,741        | 28,462               |
| Recorder User Fee Fund                    | 18,456                  | 6,074        | 16,089        | 8,441                |
| Operation Cash Crop Fund                  | -                       | 3,000        | 3,000         | -                    |
| Law Enforcement Donation Fund             | 872                     | 2,812        | 1,834         | 1,850                |
| Administrative Handling Cost Fund         | 4,578                   | 4,667        | 8,169         | 1,076                |
| Election Fund                             | 3,140                   | 1,396        | 2,485         | 2,051                |
| Forest Services Title III Fund            | 15,498                  | 19,206       | 12,575        | 22,129               |
| Senior Citizens Service Board Fund        | 11,904                  | 50,852       | 47,249        | 15,507               |
| Election HAVA Fund                        | 4,615                   | 3,884        | 5,337         | 3,162                |
| Sheriff's Revolving Fund                  | 12,702                  | 12,544       | 15,810        | 9,436                |
| Sheriff Civil Fund                        | 8,027                   | 9,083        | 4,569         | 12,541               |
| Inmate Security Fund                      | 5,478                   | 3,406        | 790           | 8,094                |
| Deputy Sheriff Salary Supplementaion Fund | 372                     | 24,168       | 25,311        | (771)                |
| Senate Bill 40 Board Fund                 | 79,972                  | 92,503       | 75,200        | 97,275               |
| Law Enforcement Sales Tax Trust Fund      | 27,232                  | 440,800      | 411,289       | 56,743               |
| Total                                     | \$ 1,829,921            | \$ 3,126,097 | \$ 2,869,624  | \$ 2,086,394         |

The Accompanying Notes are an Integral Part of the Financial Statements.

County of Oregon, Missouri  
Statement of Receipts, Disbursements and Changes in Cash-  
All Governmental Funds: Regulatory Basis  
For the Year Ended December 31, 2014

| Fund                                       | Cash and<br>Investments<br>January 1, 2014 | Receipts     | Disbursements | Cash and Investments<br>December 31, 2014 |
|--|--|--------------|---------------|---|
| General Revenue Fund                       | \$ 654,541                                 | \$ 1,441,678 | \$ 1,056,487  | \$ 1,039,732                              |
| Road and Bridge Fund                       | 654,515                                    | 773,599      | 875,130       | 552,984                                   |
| Assessment Fund                            | -  | 141,748      | 138,023       | 3,725                                     |
| Unclaimed Fees Fund                        | 81   | 188          | 55            | 214                                       |
| Prosecuting Attorney Training Fund         | 2,070                                      | 222          | -             | 2,292                                     |
| Sheriff Legal Education Fund               | 763  | 1,341        | 700           | 1,404                                     |
| Federal Law Enforcement Fund               | 279  | 2            | -             | 281                                       |
| River and Forest Patrol Fund               | -  | 6,500        | 6,500         | -   |
| Prosecuting Attorney Special Fund          | 2,374                                      | 3,541        | 74            | 5,841                                     |
| Tax Maintenance Fund                       | 27,408                                     | 11,489       | 8,295         | 30,602                                    |
| Recorder User Fee Fund                     | 26,681                                     | 6,284        | 14,509        | 18,456                                    |
| Operation Cash Crop Fund                   | -  | 2,500        | 2,500         | -   |
| Law Enforcement Donation Fund              | 492  | 380          | -             | 872                                       |
| Administrative Handling Cost Fund          | 1,110                                      | 6,906        | 3,438         | 4,578                                     |
| Election Fund                              | 5,788                                      | 1,652        | 4,300         | 3,140                                     |
| Forest Service Title III Fund              | 15,857                                     | 18,956       | 19,315        | 15,498                                    |
| Senior Citizens Service Board Fund         | 8,874                                      | 47,804       | 44,774        | 11,904                                    |
| Election HAVA Fund                         | (3,408)                                    | 9,339        | 1,316         | 4,615                                     |
| Sheriff's Revolving Fund                   | 18,690                                     | 10,232       | 16,220        | 12,702                                    |
| Sheriff Civil Fund                         | 5,590                                      | 9,718        | 7,281         | 8,027                                     |
| Inmate Security Fund                       | 2,894                                      | 2,639        | 55            | 5,478                                     |
| Deputy Sheriff Salary Supplementation Fund | 156  | 21,559       | 21,343        | 372                                       |
| Senate Bill 40 Board Fund                  | 61,589                                     | 88,383       | 70,000        | 79,972                                    |
| Law Enforcement Sales Tax Trust Fund       | 30,970                                     | 428,609      | 432,347       | 27,232                                    |
| Total                                      | \$ 1,517,314                               | \$ 3,035,269 | \$ 2,722,662  | \$ 1,829,921                              |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash-  
Budget and Actual - General Revenue Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015  | Actual 2015  | Variance   | Budget 2014 | Actual 2014  | Variance   |
|---|--------------|--------------|------------|-------------|--------------|------------|
| <u>Receipts</u>   |              |              |            |             |              |            |
| Taxes-Sales   | \$ 850,000   | \$ 924,371   | \$ 74,371  | \$ 830,000  | \$ 914,852   | \$ 84,852  |
| Taxes-Property  | 103,100      | 129,173      | 26,073     | 98,100      | 115,446      | 17,346     |
| Intergovernmental Revenues                                    | 180,650      | 273,914      | 93,264     | 163,855     | 268,864      | 105,009    |
| Charges for Services  | 119,155      | 118,538      | (617)      | 123,835     | 116,359      | (7,476)    |
| Interest Income   | 6,000        | 9,696        | 3,696      | 6,000       | 6,215        | 215        |
| Other   | 18,450       | 11,758       | (6,692)    | 21,872      | 19,495       | (2,377)    |
| Total Receipts  | 1,277,355    | 1,467,450    | 190,095    | 1,243,662   | 1,441,231    | 197,569    |
| <u>Disbursements</u>  |              |              |            |             |              |            |
| County Commission   | 79,440       | 79,485       | 45         | 79,090      | 79,269       | 179        |
| County Clerk  | 94,754       | 86,076       | (8,678)    | 91,396      | 89,545       | (1,851)    |
| Elections   | 31,973       | 35,378       | 3,405      | 69,479      | 65,788       | (3,691)    |
| Buildings and Grounds   | 63,587       | 54,174       | (9,413)    | 63,237      | 58,803       | (4,434)    |
| Employee Fringe Benefits                                      | 160,700      | 156,479      | (4,221)    | 135,717     | 143,095      | 7,378      |
| County Treasurer  | 39,600       | 39,254       | (346)      | 39,960      | 39,231       | (729)      |
| Collector   | 80,338       | 76,001       | (4,337)    | 76,274      | 74,681       | (1,593)    |
| Recorder of Deeds   | 51,670       | 50,624       | (1,046)    | 50,520      | 49,701       | (819)      |
| Circuit Clerk   | 40,219       | 25,395       | (14,824)   | 31,962      | 23,808       | (8,154)    |
| Court Administration  | 2,046        | 834          | (1,212)    | 2,063       | 879          | (1,184)    |
| Public Administrator  | 40,180       | 39,462       | (718)      | 40,230      | 38,928       | (1,302)    |
| Sheriff   | -            | -            | -          | -           | -            | -          |
| Jail  | 84,477       | 77,683       | (6,794)    | 44,650      | 27,514       | (17,136)   |
| Prosecuting Attorney  | 105,361      | 98,831       | (6,530)    | 103,899     | 102,101      | (1,798)    |
| Juvenile Officer  | 65,200       | 62,475       | (2,725)    | 65,200      | 60,095       | (5,105)    |
| County Coroner  | 17,500       | 10,783       | (6,717)    | 12,500      | 11,101       | (1,399)    |
| Health and Welfare  | 500          | -            | (500)      | 500         | -            | (500)      |
| Debt Service  | -            | -            | -          | -           | -            | -          |
| Other   | 145,933      | 147,640      | 1,707      | 126,074     | 127,020      | 946        |
| Emergency Fund  | 35,000       | -            | (35,000)   | 41,000      | -            | (41,000)   |
| Total Disbursements   | 1,138,478    | 1,040,574    | (97,904)   | 1,073,751   | 991,559      | (82,192)   |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | 138,877      | 426,876      | 287,999    | 169,911     | 449,672      | 279,761    |
| Cash and Investments-January 1                                | 1,039,732    | 1,039,732    | -          | 654,541     | 654,541      | -          |
| Transfers In  | 771          | 937          | 166        | 409         | 447          | 38         |
| Transfers Out   | 63,237       | 55,894       | (7,343)    | 60,917      | 64,928       | 4,011      |
| Cash and Investments-December 31                              | \$ 1,116,143 | \$ 1,411,651 | \$ 295,508 | \$ 763,944  | \$ 1,039,732 | \$ 275,788 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes in Cash-  
Budget and Actual - Road and Bridge Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance   | Budget 2014 | Actual 2014 | Variance   |
|---|-------------|-------------|------------|-------------|-------------|------------|
| <u>Receipts</u>   |             |             |            |             |             |            |
| Taxes-Sales   | \$ -        | \$ -        | \$ -       | \$ -        | \$ -        | \$ -       |
| Taxes-Property  | 140,000     | 156,306     | 16,306     | 140,400     | 148,072     | 7,672      |
| Intergovernmental Revenues                                    | 561,110     | 649,120     | 88,010     | 573,700     | 604,361     | 30,661     |
| Charges for Services  | -           | -           | -          | -           | -           | -          |
| Interest Income   | 4,500       | 4,377       | (123)      | 5,500       | 5,245       | (255)      |
| Other   | 300         | 11,102      | 10,802     | 100         | 15,921      | 15,821     |
| Total Receipts  | 705,910 -   | 820,905     | 114,995    | 719,700     | 773,599     | 53,899     |
| <u>Disbursements</u>  |             |             |            |             |             |            |
| Salary  | 281,741     | 285,780     | 4,039      | 279,125     | 279,125     | -          |
| Employee Fringe Benefits                                      | 102,570     | 104,532     | 1,962      | 103,294     | 104,500     | 1,206      |
| Supplies  | 164,500     | 93,511      | (70,989)   | 154,250     | 152,924     | (1,326)    |
| Insurance   | 13,212      | 13,212      | -          | 12,826      | 12,992      | 166        |
| Road & Bridge Materials                                       | 93,500      | 70,554      | (22,946)   | 94,000      | 54,291      | (39,709)   |
| Equipment Repairs   | 35,000      | 59,839      | 24,839     | 35,000      | 25,917      | (9,083)    |
| Rentals   | 2,300       | 1,999       | (301)      | 2,200       | 1,999       | (201)      |
| Equipment Purchases   | 300,000     | 252,030     | (47,970)   | 225,000     | 160,999     | (64,001)   |
| R & B Construction  | 79,000      | 85,041      | 6,041      | 79,000      | 73,979      | (5,021)    |
| Other   | 11,951      | 7,985       | (3,966)    | 12,880      | 8,404       | (4,476)    |
| Total Disbursements   | 1,083,774   | 974,483     | (109,291)  | 997,575     | 875,130     | (122,445)  |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (377,864)   | (153,578)   | 224,286    | (277,875)   | (101,531)   | 176,344    |
| Cash and Investments-January 1                                | 552,984     | 552,984     | -          | 654,515     | 654,515     | 0          |
| Transfers In  | 15,000      | -           | (15,000)   | 15,000      | -           | (15,000)   |
| Transfers Out   | -           | -           | -          | -           | -           | -          |
| Cash and Investments-December 31                              | \$ 190,120  | \$ 399,406  | \$ 209,286 | \$ 391,640  | \$ 552,984  | \$ 161,344 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Assessment Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance   | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|------------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |            |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -       | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -          | -           | -           | -        |
| Intergovernmental Revenues                                    | 98,518      | 90,226      | (8,292)    | 85,293      | 74,881      | (10,412) |
| Charges for Services  | -           | -           | -          | -           | -           | -        |
| Interest Income   | 90          | 54          | (36)       | 90          | 49          | (41)     |
| Other   | 1,250       | 2,065       | 815        | 1,125       | 1,910       | 785      |
| Total Receipts  | 99,858      | 92,345      | (7,513)    | 86,508      | 76,840      | (9,668)  |
| <u>Disbursements</u>  |             |             |            |             |             |          |
| Assessor's Salary   | 36,000      | 36,000      | -          | 36,000      | 36,000      | -        |
| Deputy and Clerical Salaries                                  | 54,205      | 48,774      | (5,431)    | 53,805      | 47,320      | (6,485)  |
| Fringe Benefits   | 10,283      | 9,683       | (600)      | 9,512       | 9,311       | (201)    |
| Office Supplies   | 13,708      | 12,008      | (1,700)    | 11,050      | 9,650       | (1,400)  |
| Equipment   | 1,500       | 2,729       | 1,229      | 1,200       | 1,951       | 751      |
| Mileage and Training  | 9,000       | 7,643       | (1,357)    | 8,000       | 4,896       | (3,104)  |
| Other   | -           | -           | -          | -           | -           | -        |
| Insurance   | 17,774      | 18,358      | 584        | 17,958      | 18,356      | 398      |
| Computer Program  | 11,225      | 11,154      | (71)       | 9,900       | 10,539      | 639      |
| Bond  | -           | -           | -          | -           | -           | -        |
| Training Computer   | -           | -           | -          | -           | -           | -        |
| GIS Website   | 5,400       | 4,050       | (1,350)    | -           | -           | -        |
| GIS Charges   | 3,000       | -           | (3,000)    | -           | -           | -        |
| Other   | 1,000       | 1,000       | -          | -           | -           | -        |
| Total Disbursements   | 163,095     | 151,399     | (11,696)   | 147,425     | 138,023     | (9,402)  |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (63,237)    | (59,054)    | 4,183      | (60,917)    | (61,183)    | (266)    |
| Cash and Investments-January 1                                | 3,725       | 3,725       | -          | -           | -           | -        |
| Transfers In  | 63,237      | 55,329      | (7,908)    | 60,917      | 64,908      | 3,991    |
| Transfers Out   | -           | -           | -          | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 3,725    | \$ -        | \$ (3,725) | \$ -        | \$ 3,725    | \$ 3,725 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Unclaimed Fees Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | 10                 | 150                | 140             | 10                 | 167                | 157             |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | -                  | 1                  | 1               | -                  | 1                  | 1               |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | 10                 | 151                | 141             | 10                 | 168                | 158             |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| County Treasurer  | 188                | 188                | -               | 55                 | 46                 | (9)             |
| Total Disbursements   | 188                | 188                | -               | 55                 | 46                 | (9)             |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (178)              | (37)               | 141             | (45)               | 122                | 167             |
| Cash and Investments-January 1                                | 214                | 214                | -               | 81                 | 81                 | -               |
| Transfers In  | -                  | -                  | -               | -                  | 20                 | 20              |
| Transfers Out   | -                  | -                  | -               | -                  | 9                  | 9               |
| Cash and Investments-December 31                              | \$ 36              | \$ 177             | \$ 141          | \$ 36              | \$ 214             | \$ 178          |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Prosecuting Attorney Training Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | 250                | 192                | (58)            | 250                | 205                | (45)            |
| Interest Income   | 10                 | 19                 | 9               | 10                 | 17                 | 7               |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | 260                | 211                | (49)            | 260                | 222                | (38)            |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Training and Mileage  | 500                | 466                | (34)            | 1,000              | -                  | (1,000)         |
| Other   | 500                | -                  | (500)           | -                  | -                  | -               |
| Total Disbursements   | 1,000              | 466                | (534)           | 1,000              | -                  | (1,000)         |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (740)              | (255)              | 485             | (740)              | 222                | 962             |
| Cash and Investments-January 1                                | 2,292              | 2,292              | -               | 2,070              | 2,070              | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | \$ 1,552           | \$ 2,037           | \$ 485          | \$ 1,330           | \$ 2,292           | \$ 962          |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Sheriff Legal Education Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | 1,000              | 768                | (232)           | 1,000              | 832                | (168)           |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 5                  | 14                 | 9               | 5                  | 9                  | 4               |
| Other   | 500                | 500                | -               | 500                | 500                | -               |
| Total Receipts  | <u>1,505</u>       | <u>1,282</u>       | <u>(223)</u>    | <u>1,505</u>       | <u>1,341</u>       | <u>(164)</u>    |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Training and Mileage  | 1,000              | -                  | (1,000)         | -                  | -                  | -               |
| Other   | 200                | -                  | (200)           | 200                | 200                | -               |
| Post Comm Sheriff Training                                    | 500                | -                  | (500)           | 500                | 500                | -               |
| Total Disbursements   | <u>1,700</u>       | <u>-</u>           | <u>(1,700)</u>  | <u>700</u>         | <u>700</u>         | <u>-</u>        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>(195)</u>       | <u>1,282</u>       | <u>1,477</u>    | <u>805</u>         | <u>641</u>         | <u>(164)</u>    |
| Cash and Investments-January 1                                | 1,404              | 1,404              | -               | 763                | 763                | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 1,209</u>    | <u>\$ 2,686</u>    | <u>\$ 1,477</u> | <u>\$ 1,568</u>    | <u>\$ 1,404</u>    | <u>\$ (164)</u> |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Federal Law Enforcement Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 2                  | 2                  | -               | 2                  | 2                  | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | <u>2</u>           | <u>2</u>           | <u>-</u>        | <u>2</u>           | <u>2</u>           | <u>-</u>        |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Other   | 200                | -                  | (200)           | -                  | -                  | -               |
| Total Disbursements   | <u>200</u>         | <u>-</u>           | <u>(200)</u>    | <u>-</u>           | <u>-</u>           | <u>-</u>        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>(198)</u>       | <u>2</u>           | <u>200</u>      | <u>2</u>           | <u>2</u>           | <u>-</u>        |
| Cash and Investments-January 1                                | 281                | 281                | -               | 279                | 279                | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 83</u>       | <u>\$ 283</u>      | <u>\$ 200</u>   | <u>\$ 281</u>      | <u>\$ 281</u>      | <u>\$ -</u>     |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - River and Forest Patrol Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|  | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|--|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>  |                    |                    |                 |                    |                    |                 |
| Taxes-Sales  | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property   | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                 | 10,000             | 1,345              | (8,655)         | 10,000             | 6,500              | (3,500)         |
| Charges for Services                                       | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income  | -                  | -                  | -               | -                  | -                  | -               |
| Other  | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts   | 10,000             | 1,345              | (8,655)         | 10,000             | 6,500              | (3,500)         |
| <u>Disbursements</u>                                       |                    |                    |                 |                    |                    |                 |
| Salaries   | 5,600              | 723                | (4,877)         | 5,600              | 4,939              | (661)           |
| Fringe Benefits  | 352                | 58                 | (294)           | 352                | 183                | (169)           |
| Mileage  | 2,800              | -                  | (2,800)         | 2,800              | 194                | (2,606)         |
| Other  | 850                | 100                | (750)           | 850                | 813                | (37)            |
| Total Disbursements  | 9,602              | 881                | (8,721)         | 9,602              | 6,129              | (3,473)         |
| Excess (Deficiency) of Receipts Over (Under) Disbursements | 398                | 464                | 66              | 398                | 371                | (27)            |
| Cash and Investments-January 1                             | -                  | -                  | -               | -                  | -                  | -               |
| Transfers In   | -                  | 100                | 100             | -                  | -                  | -               |
| Transfers Out  | 398                | 564                | 166             | 398                | 371                | (27)            |
| Cash and Investments-December 31                           | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Prosecuting Attorney Special Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|----------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |          |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -     | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -        | -           | -           | -        |
| Intergovernmental Revenues                                    | -           | -           | -        | -           | -           | -        |
| Charges for Services  | -           | -           | -        | -           | 3,516       | 3,516    |
| Interest Income   | 5           | 44          | 39       | 20          | 25          | 5        |
| Other   | -           | -           | -        | -           | -           | -        |
| Total Receipts  | 5 -         | 44          | 39       | 20          | 3,541       | 3,521    |
| <u>Disbursements</u>  |             |             |          |             |             |          |
| Other   | -           | -           | -        | 1,000       | 74          | (926)    |
| Equipment   | 3,000       | 1,727       | (1,273)  | -           | -           | -        |
| Total Disbursements   | 3,000 -     | 1,727       | (1,273)  | 1,000       | 74          | (926)    |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (2,995)     | (1,683)     | 1,312    | (980)       | 3,467       | 4,447    |
| Cash and Investments-January 1                                | 5,841       | 5,841       | -        | 2,374       | 2,374       | -        |
| Transfers In  | -           | -           | -        | -           | -           | -        |
| Transfers Out   | -           | -           | -        | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 2,846    | \$ 4,158    | \$ 1,312 | \$ 1,394    | \$ 5,841    | \$ 4,447 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Tax Maintenance Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance  | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|-----------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |           |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -      | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -         | -           | -           | -        |
| Intergovernmental Revenues                                    | 11,250      | 11,355      | 105       | 11,200      | 11,247      | \$ 47    |
| Charges for Services  | -           | -           | -         | -           | -           | \$ -     |
| Interest Income   | 200         | 246         | 46        | 110         | 242         | \$ 132   |
| Other   | -           | -           | -         | -           | -           | -        |
| Total Receipts  | 11,450      | 11,601      | 151       | 11,310      | 11,489      | 179      |
| <u>Disbursements</u>  |             |             |           |             |             |          |
| Computer Software & Upgrade                                   | 7,000       | 5,560       | (1,440)   | 7,000       | 3,695       | (3,305)  |
| Equipment   | 3,000       | 702         | (2,298)   | 3,000       | 2,142       | (858)    |
| Office Maintenance  | 500         | 26          | (474)     | 500         | 31          | (469)    |
| Internet service  | 400         | 461         | 61        | 330         | 359         | 29       |
| Training and Mileage  | 1,800       | 892         | (908)     | 1,800       | 600         | (1,200)  |
| Phone and Fax Upgrade   | 1,100       | 757         | (343)     | 1,100       | 1,021       | (79)     |
| Professional Fees   | 300         | -           | (300)     | 500         | 75          | (425)    |
| Other   | 20,700      | 5,343       | (15,357)  | 3,000       | 372         | (2,628)  |
| Total Disbursements   | 34,800      | 13,741      | (21,059)  | 17,230      | 8,295       | (8,935)  |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (23,350)    | (2,140)     | 21,210    | (5,920)     | 3,194       | 9,114    |
| Cash and Investments-January 1                                | 30,602      | 30,602      | -         | 27,408      | 27,408      | -        |
| Transfers In  | -           | -           | -         | -           | -           | -        |
| Transfers Out   | -           | -           | -         | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 7,252    | \$ 28,462   | \$ 21,210 | \$ 21,488   | \$ 30,602   | \$ 9,114 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Recorder User Fee Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | 6,100              | 5,960              | (140)           | 6,300              | 6,097              | (203)           |
| Interest Income   | 200                | 114                | (86)            | 100                | 187                | 87              |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | <u>6,300</u>       | <u>6,074</u>       | <u>(226)</u>    | <u>6,400</u>       | <u>6,284</u>       | <u>(116)</u>    |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Equipment   | 4,000              | 3,885              | (115)           | 6,500              | 6,394              | (106)           |
| Other   | 1,800              | 1,800              | -               | 1,500              | 865                | (635)           |
| Microfilming  | 3,000              | 2,855              | (145)           | -                  | -                  | -               |
| Salary  | 7,100              | 6,962              | (138)           | 6,000              | 6,212              | 212             |
| Employee Fringe Benefits                                      | 599                | 587                | (12)            | 536                | 1,038              | 502             |
| Total Disbursements   | <u>16,499</u>      | <u>16,089</u>      | <u>(410)</u>    | <u>14,536</u>      | <u>14,509</u>      | <u>(27)</u>     |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>(10,199)</u>    | <u>(10,015)</u>    | <u>184</u>      | <u>(8,136)</u>     | <u>(8,225)</u>     | <u>(89)</u>     |
| Cash and Investments-January 1                                | 18,456             | 18,456             | -               | 26,681             | 26,681             | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 8,257</u>    | <u>\$ 8,441</u>    | <u>\$ 184</u>   | <u>\$ 18,545</u>   | <u>\$ 18,456</u>   | <u>\$ (89)</u>  |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Operation Cash Crop Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|  | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|--|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>  |                    |                    |                 |                    |                    |                 |
| Taxes-Sales  | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property   | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                 | 3,500              | 3,000              | (500)           | 3,500              | 2,500              | (1,000)         |
| Charges for Services                                       | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income  | -                  | -                  | -               | -                  | -                  | -               |
| Other  | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts   | 3,500              | 3,000              | (500)           | 3,500              | 2,500              | (1,000)         |
| <u>Disbursements</u>                                       |                    |                    |                 |                    |                    |                 |
| Equipment  | 1,000              | 339                | (661)           | 1,000              | -                  | (1,000)         |
| Salaries   | 1,500              | 2,069              | 569             | 1,500              | 1,320              | (180)           |
| Fringe Benefits  | 115                | 158                | 43              | 115                | 107                | (8)             |
| Other  | 885                | 434                | (451)           | 885                | 1,006              | 121             |
| Total Disbursements  | 3,500              | 3,000              | (500)           | 3,500              | 2,433              | (1,067)         |
| Excess (Deficiency) of Receipts Over (Under) Disbursements | -                  | -                  | -               | -                  | 67                 | 67              |
| Cash and Investments-January 1                             | -                  | -                  | -               | -                  | -                  | -               |
| Transfers In   | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out  | -                  | -                  | -               | -                  | 67                 | 67              |
| Cash and Investments-December 31                           | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Law Enforcement Donation Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 7                  | 12                 | 5               | 7                  | 5                  | (2)             |
| Other   | -                  | 2,800              | 2,800           | -                  | 375                | 375             |
| Total Receipts  | <u>7</u>           | <u>2,812</u>       | <u>2,805</u>    | <u>7</u>           | <u>380</u>         | <u>373</u>      |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Equipment   | -                  | 1,834              | 1,834           | -                  | -                  | -               |
| Training and Mileage  | 500                | -                  | (500)           | -                  | -                  | -               |
| Total Disbursements   | <u>500</u>         | <u>1,834</u>       | <u>1,334</u>    | <u>-</u>           | <u>-</u>           | <u>-</u>        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>(493)</u>       | <u>978</u>         | <u>1,471</u>    | <u>7</u>           | <u>380</u>         | <u>373</u>      |
| Cash and Investments-January 1                                | 872                | 872                | -               | 492                | 492                | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 379</u>      | <u>\$ 1,850</u>    | <u>\$ 1,471</u> | <u>\$ 499</u>      | <u>\$ 872</u>      | <u>\$ 373</u>   |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Administrative Handling Cost Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance   | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|------------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |            |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -       | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -          | -           | -           | -        |
| Intergovernmental Revenues                                    | -           | -           | -          | -           | -           | -        |
| Charges for Services  | 5,900       | 4,618       | (1,282)    | 4,700       | 6,868       | 2,168    |
| Interest Income   | 30          | 49          | 19         | -           | 31          | 31       |
| Other   | -           | -           | -          | -           | 7           | 7        |
| Total Receipts  | 5,930       | 4,667       | (1,263)    | 4,700       | 6,906       | 2,206    |
| <u>Disbursements</u>  |             |             |            |             |             |          |
| Salary  | 5,581       | 5,581       | -          | 1,844       | 1,844       | -        |
| Employee Fringe Benefits                                      | 1,908       | 2,079       | 171        | 640         | 720         | 80       |
| Mileage and Training  | -           | -           | -          | -           | -           | -        |
| Fees to PA Service  | 800         | 509         | (291)      | 1,850       | 874         | (976)    |
| Total Disbursements   | 8,289       | 8,169       | (120)      | 4,334       | 3,438       | (896)    |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (2,359)     | (3,502)     | (1,143)    | 366         | 3,468       | 3,102    |
| Cash and Investments-January 1                                | 4,578       | 4,578       | -          | 1,110       | 1,110       | -        |
| Transfers In  | -           | -           | -          | -           | -           | -        |
| Transfers Out   | -           | -           | -          | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 2,219    | \$ 1,076    | \$ (1,143) | \$ 1,476    | \$ 4,578    | \$ 3,102 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Election Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance   | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|------------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |            |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -       | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -          | -           | -           | -        |
| Intergovernmental Revenues                                    | -           | -           | -          | -           | -           | -        |
| Charges for Services  | -           | -           | -          | -           | -           | -        |
| Interest Income   | 25          | 31          | 6          | 5           | 28          | 23       |
| Reimbursement 5%  | 700         | 742         | 42         | 1,000       | 698         | (302)    |
| Voter Transaction Costs                                       | 500         | 623         | 123        | 500         | 926         | 426      |
| Grant   | 3,312       | -           | (3,312)    | -           | -           | -        |
| Total Receipts  | 4,537       | 1,396       | (3,141)    | 1,505       | 1,652       | 147      |
| <u>Disbursements</u>  |             |             |            |             |             |          |
| Equipment - Voting  | -           | -           | -          | 4,000       | 4,000       | -        |
| Grant   | 3,312       | 2,485       | (827)      | -           | -           | -        |
| Other   | 500         | -           | (500)      | 300         | 300         | -        |
| Total Disbursements   | 3,812       | 2,485       | (1,327)    | 4,300       | 4,300       | -        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | 725         | (1,089)     | (1,814)    | (2,795)     | (2,648)     | 147      |
| Cash and Investments-January 1                                | 3,140       | 3,140       | -          | 5,788       | 5,788       | -        |
| Transfers In  | -           | -           | -          | -           | -           | -        |
| Transfers Out   | -           | -           | -          | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 3,865    | \$ 2,051    | \$ (1,814) | \$ 2,993    | \$ 3,140    | \$ 147   |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Forest Services Title III Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | 19,089             | 19,089          | 30,000             | 18,835             | (11,165)        |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 50                 | 117                | 67              | 300                | 121                | (179)           |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | 50                 | 19,206             | 19,156          | 30,300             | 18,956             | (11,344)        |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| GIS System  | 15,548             | 12,575             | (2,973)         | 45,857             | 19,315             | (26,542)        |
| Total Disbursements   | 15,548             | 12,575             | (2,973)         | 45,857             | 19,315             | (26,542)        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (15,498)           | 6,631              | 22,129          | (15,557)           | (359)              | 15,198          |
| Cash and Investments-January 1                                | 15,498             | 15,498             | -               | 15,857             | 15,857             | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | \$ -               | \$ 22,129          | \$ 22,129       | \$ 300             | \$ 15,498          | \$ 15,198       |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Senior Citizens Service Board Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|  | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|--|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>                              |                    |                    |                 |                    |                    |                 |
| Taxes-Sales                                  | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property                               | 44,287             | 47,255             | 2,968           | 44,400             | 44,018             | (382)           |
| Intergovernmental Revenues                   | 4,796              | 3,597              | (1,199)         | 1,900              | 3,786              | 1,886           |
| Charges for Services                         | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income                              | -                  | -                  | -               | -                  | -                  | -               |
| Other  | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts                               | <u>49,083</u>      | <u>50,852</u>      | <u>1,769</u>    | <u>46,300</u>      | <u>47,804</u>      | <u>1,504</u>    |
| <u>Disbursements</u>                         |                    |                    |                 |                    |                    |                 |
| Senior Citizen                               | 41,000             | 47,000             | 6,000           | 45,750             | 44,526             | (1,224)         |
| Newspaper Publication                        | 48                 | 49                 | 1               | -                  | 48                 | 48              |
| Officer Bond                                 | 200                | 200                | -               | -                  | 200                | 200             |
| Other  | -                  | -                  | -               | -                  | -                  | -               |
| Total Disbursements                          | <u>41,248</u>      | <u>47,249</u>      | <u>6,001</u>    | <u>45,750</u>      | <u>44,774</u>      | <u>(976)</u>    |
| Excess (Deficiency) of Receipts Over (Under) |                    |                    |                 |                    |                    |                 |
| Disbursements                                | <u>7,835</u>       | <u>3,603</u>       | <u>(4,232)</u>  | <u>550</u>         | <u>3,030</u>       | <u>2,480</u>    |
| Cash and Investments-January 1               | 11,904             | 11,904             | -               | 10,137             | 8,874              | (1,263)         |
| Transfers In                                 | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out                                | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31             | <u>\$ 19,739</u>   | <u>\$ 15,507</u>   | <u>(4,232)</u>  | <u>\$ 10,687</u>   | <u>\$ 11,904</u>   | <u>1,217</u>    |

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Election HAVA Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 10                 | 22                 | 12              | 5                  | 18                 | 13              |
| Poll Workers Grant  | -                  | -                  | -               | -                  | 1,352              | 1,352           |
| Equipment Grant Hava  | 1,337              | 1,337              | -               | 1,316              | 1,316              | -               |
| Voter Registration Lists                                      | 50                 | -                  | (50)            | -                  | 154                | 154             |
| Equipment Rental  | 2,250              | 2,525              | 275             | 1,750              | 2,500              | 750             |
| HHS Polling Place Access Grant                                | -                  | -                  | -               | 3,999              | 3,999              | -               |
| Total Receipts  | <u>3,647</u>       | <u>3,884</u>       | <u>237</u>      | <u>7,070</u>       | <u>9,339</u>       | <u>2,269</u>    |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Grant: HAVA   | 1,337              | 1,337              | -               | 1,316              | 1,316              | -               |
| Election Equipment  | 4,000              | 4,000              | -               | -                  | -                  | -               |
| Total Disbursements   | <u>5,337</u>       | <u>5,337</u>       | <u>-</u>        | <u>1,316</u>       | <u>1,316</u>       | <u>-</u>        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>(1,690)</u>     | <u>(1,453)</u>     | <u>237</u>      | <u>5,754</u>       | <u>8,023</u>       | <u>2,269</u>    |
| Cash and Investments-January 1                                | 4,615              | 4,615              | -               | (3,408)            | (3,408)            | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 2,925</u>    | <u>\$ 3,162</u>    | <u>\$ 237</u>   | <u>\$ 2,346</u>    | <u>\$ 4,615</u>    | <u>\$ 2,269</u> |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Sheriff's Revolving Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance | Budget 2014 | Actual 2014 | Variance |
|---|-------------|-------------|----------|-------------|-------------|----------|
| <u>Receipts</u>   |             |             |          |             |             |          |
| Taxes-Sales   | \$ -        | \$ -        | \$ -     | \$ -        | \$ -        | \$ -     |
| Taxes-Property  | -           | -           | -        | -           | -           | -        |
| Intergovernmental Revenues                                    | 10,000      | 12,453      | 2,453    | 9,630       | 10,087      | 457      |
| Charges for Services  | -           | -           | -        | -           | -           | -        |
| Interest Income   | 147         | 91          | (56)     | 147         | 145         | (2)      |
| Other   | -           | -           | -        | -           | -           | -        |
| Total Receipts  | 10,147      | 12,544      | 2,397    | 9,777       | 10,232      | 455      |
| <u>Disbursements</u>  |             |             |          |             |             |          |
| Salary  | 10,000      | 10,000      | -        | 7,000       | 10,535      | 3,535    |
| Employee Fringe Benefits                                      | 1,414       | 1,584       | 170      | 1,414       | 1,414       | -        |
| Supplies  | 2,000       | 503         | (1,497)  | 4,000       | 200         | (3,800)  |
| Mileage & Training  | 2,000       | -           | (2,000)  | 2,000       | 554         | (1,446)  |
| Fringier Prints & Photos                                      | 3,694       | 3,723       | 29       | 3,518       | 3,517       | (1)      |
| Other   | 200         | -           | (200)    | 5,000       | -           | (5,000)  |
| Total Disbursements   | 19,308      | 15,810      | (3,498)  | 22,932      | 16,220      | (6,712)  |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (9,161)     | (3,266)     | 5,895    | (13,155)    | (5,988)     | 7,167    |
| Cash and Investments-January 1                                | 12,702      | 12,702      | -        | 18,690      | 18,690      | -        |
| Transfers In  | -           | -           | -        | -           | -           | -        |
| Transfers Out   | -           | -           | -        | -           | -           | -        |
| Cash and Investments-December 31                              | \$ 3,541    | \$ 9,436    | \$ 5,895 | \$ 5,535    | \$ 12,702   | \$ 7,167 |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Sheriff Civil Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | 9,980              | 6,496              | (3,484)         | 11,080             | 8,739              | (2,341)         |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | 100                | 87                 | (13)            | 100                | 57                 | (43)            |
| Other   | -                  | 2,500              | 2,500           | -                  | 922                | 922             |
| Total Receipts  | 10,080             | 9,083              | (997)           | 11,180             | 9,718              | (1,462)         |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Equipment   | 4,200              | 1,245              | (2,955)         | 4,200              | 1,414              | (2,786)         |
| Other   | 6,000              | 3,324              | (2,676)         | 4,000              | 5,867              | 1,867           |
| Total Disbursements   | 10,200             | 4,569              | (5,631)         | 8,200              | 7,281              | (919)           |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | (120)              | 4,514              | 4,634           | 2,980              | 2,437              | (543)           |
| Cash and Investments-January 1                                | 8,027              | 8,027              | -               | 5,590              | 5,590              | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | \$ 7,907           | \$ 12,541          | \$ 4,634        | \$ 8,570           | \$ 8,027           | \$ (543)        |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Inmate Security Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | 1,730              | 1,863              | 133             | 730                | 1,799              | 1,069           |
| Charges for Services  | 800                | 1,492              | 692             | 800                | 808                | 8               |
| Interest Income   | 15                 | 51                 | 36              | -                  | 32                 | 32              |
| Other   | -                  | -                  | -               | -                  | -                  | -               |
| Total Receipts  | <u>2,545</u>       | <u>3,406</u>       | <u>861</u>      | <u>1,530</u>       | <u>2,639</u>       | <u>1,109</u>    |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Training & Mileage  | 1,500              | 790                | (710)           | 400                | -                  | (400)           |
| Supplies  | -                  | -                  | -               | 500                | -                  | (500)           |
| Other   | 1,000              | -                  | (1,000)         | 200                | 55                 | (145)           |
| Total Disbursements   | <u>2,500</u>       | <u>790</u>         | <u>(1,710)</u>  | <u>1,100</u>       | <u>55</u>          | <u>(1,045)</u>  |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>45</u>          | <u>2,616</u>       | <u>2,571</u>    | <u>430</u>         | <u>2,584</u>       | <u>2,154</u>    |
| Cash and Investments-January 1                                | 5,478              | 5,478              | -               | 2,894              | 2,894              | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ 5,523</u>    | <u>\$ 8,094</u>    | <u>\$ 2,571</u> | <u>\$ 3,324</u>    | <u>\$ 5,478</u>    | <u>\$ 2,154</u> |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Deputy Sheriff Salary Supplementation Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ -               | \$ -               | \$ -            | \$ -               | \$ -               | \$ -            |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | -                  | -                  | -               | -                  | -                  | -               |
| Charges for Services  | -                  | -                  | -               | -                  | -                  | -               |
| Interest Income   | -                  | -                  | -               | -                  | -                  | -               |
| Reimburse DSSSF   | 22,209             | 24,094             | 1,885           | 10,760             | 21,559             | 10,799          |
| Other   | -                  | 74                 | 74              | -                  | -                  | -               |
| Total Receipts  | <u>22,209</u>      | <u>24,168</u>      | <u>1,959</u>    | <u>10,760</u>      | <u>21,559</u>      | <u>10,799</u>   |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Salary  | 20,500             | 23,098             | 2,598           | 9,741              | 19,465             | 9,724           |
| Fringe Benefits   | 1,709              | 1,841              | 132             | 1,019              | 1,878              | 859             |
| Total Disbursements   | <u>22,209</u>      | <u>24,939</u>      | <u>2,730</u>    | <u>10,760</u>      | <u>21,343</u>      | <u>10,583</u>   |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | <u>-</u>           | <u>(771)</u>       | <u>(771)</u>    | <u>-</u>           | <u>216</u>         | <u>216</u>      |
| Cash and Investments-January 1                                | 372                | 372                | -               | 156                | 156                | -               |
| Transfers In  | -                  | -                  | -               | -                  | -                  | -               |
| Transfers Out   | 372                | 372                | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | <u>\$ -</u>        | <u>\$ (771)</u>    | <u>\$ (771)</u> | <u>\$ 156</u>      | <u>\$ 372</u>      | <u>\$ 216</u>   |

The Accompanying Notes are an Integral Part of the Financial Statements.

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Senate Bill 40 Board Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | Budget 2015 | Actual 2015 | Variance  | Budget 2014 | Actual 2014 | Variance  |
|---|-------------|-------------|-----------|-------------|-------------|-----------|
| <u>Receipts</u>   |             |             |           |             |             |           |
| Taxes-Sales   | \$ -        | \$ -        | \$ -      | \$ -        | \$ -        | \$ -      |
| Taxes-Property  | 80,000      | 92,082      | 12,082    | 80,000      | 88,036      | 8,036     |
| Intergovernmental Revenues                                    | -           | -           | -         | -           | -           | -         |
| Charges for Services  | -           | -           | -         | -           | -           | -         |
| Interest Income   | 300         | 396         | 96        | 400         | 335         | (65)      |
| Other   | -           | 25          | 25        | -           | 12          | 12        |
| Total Receipts  | 80,300      | 92,503      | 12,203    | 80,400      | 88,383      | 7,983     |
| <u>Disbursements</u>  |             |             |           |             |             |           |
| Transfer Workshop   | 75,000      | 75,000      | -         | 70,000      | 70,000      | -         |
| Bonds Insurance   | 100         | 200         | 100       | 100         | -           | (100)     |
| Total Disbursements   | 75,100      | 75,200      | 100       | 70,100      | 70,000      | (100)     |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | 5,200       | 17,303      | 12,103    | 10,300      | 18,383      | 8,083     |
| Cash and Investments-January 1                                | 79,972      | 79,972      | -         | -           | 61,589      | 61,589    |
| Transfers In  | -           | -           | -         | -           | -           | -         |
| Transfers Out   | -           | -           | -         | -           | -           | -         |
| Cash and Investments-December 31                              | \$ 85,172   | \$ 97,275   | \$ 12,103 | \$ 10,300   | \$ 79,972   | \$ 69,672 |

Oregon County, Missouri  
Comparative Statements of Receipts, Disbursements, and Changes In Cash-  
Budget and Actual - Law Enforcement Sales Tax Trust Fund: Regulatory Basis  
For the Years Ended December 31, 2015 and 2014

|   | <u>Budget 2015</u> | <u>Actual 2015</u> | <u>Variance</u> | <u>Budget 2014</u> | <u>Actual 2014</u> | <u>Variance</u> |
|---|--------------------|--------------------|-----------------|--------------------|--------------------|-----------------|
| <u>Receipts</u>   |                    |                    |                 |                    |                    |                 |
| Taxes-Sales   | \$ 410,000         | \$ 419,637         | \$ 9,637        | \$ 410,000         | \$ 401,947         | \$ (8,053)      |
| Taxes-Property  | -                  | -                  | -               | -                  | -                  | -               |
| Intergovernmental Revenues                                    | 7,600              | 10,714             | 3,114           | 9,200              | 14,764             | 5,564           |
| Charges for Services  | 9,840              | 4,730              | (5,110)         | 9,180              | 6,521              | (2,659)         |
| Interest Income   | 200                | 255                | 55              | -                  | 167                | 167             |
| Other   | 5,000              | 5,000              | -               | 19,200             | 5,210              | (13,990)        |
| Total Receipts  | 432,640            | 440,336            | 7,696           | 447,580            | 428,609            | (18,971)        |
| <u>Disbursements</u>  |                    |                    |                 |                    |                    |                 |
| Salary  | 241,553            | 234,520            | (7,033)         | 270,034            | 254,365            | (15,669)        |
| Fringe Benefits   | 81,017             | 79,030             | (1,987)         | 90,041             | 88,328             | (1,713)         |
| Services  | 4,809              | 5,481              | 672             | 5,530              | 5,297              | (233)           |
| Vehicle   | 45,457             | 41,138             | (4,319)         | 50,294             | 47,662             | (2,632)         |
| Office Expense  | 9,507              | 10,780             | 1,273           | 8,550              | 8,684              | 134             |
| Other   | 5,644              | 5,428              | (216)           | 7,800              | 4,466              | (3,334)         |
| Training  | 1,400              | 1,938              | 538             | 2,000              | 2,268              | 268             |
| Vehicle Equipment Grant                                       | 7,500              | 4,200              | (3,300)         | 975                | 975                | -               |
| Equipment Purchase  | 20,230             | 19,610             | (620)           | 25,985             | 14,830             | (11,155)        |
| Transports  | 6,000              | 9,164              | 3,164           | 6,000              | 5,472              | (528)           |
| Total Disbursements   | 423,117            | 411,289            | (11,828)        | 467,209            | 432,347            | (34,862)        |
| Excess (Deficiency) of Receipts Over<br>(Under) Disbursements | 9,523              | 29,047             | 19,524          | (19,629)           | (3,738)            | 15,891          |
| Cash and Investments-January 1                                | 27,232             | 27,232             | -               | 30,970             | 30,970             | -               |
| Transfers In  | -                  | 464                | 464             | -                  | -                  | -               |
| Transfers Out   | -                  | -                  | -               | -                  | -                  | -               |
| Cash and Investments-December 31                              | \$ 36,755          | \$ 56,743          | \$ 19,988       | \$ 11,341          | \$ 27,232          | \$ 15,891       |

The Accompanying Notes are an Integral Part of the Financial Statements.

# Oregon County, Missouri

## Notes to Financial Statements

### December 31, 2015 and 2014

#### **NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organized in 1845, Oregon County, Missouri ("County") was named after the Oregon Territory and is home to a large area of the Mark Twain National Forest. Oregon County is organized as a third-class county, and is part of the Thirty-Seventh Judicial Circuit, as well as the 8<sup>th</sup> Congressional District of Missouri. The County is governed by a three-member board of commissioners. In addition to the three board members, there are ten elected Constitutional Officers: Assessor, Collector, Treasurer, County Clerk, Circuit Clerk, Coroner, Prosecuting Attorney, Public Administrator, Recorder of Deeds, and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America (GAAP), including all relevant Government Accounting Standards Board (GASB) pronouncements.

#### **Financial Reporting Entity**

As required by GAAP, as applicable to the regulatory basis of accounting, these financial statements present the financial accountability of Oregon County, Missouri, the Oregon County Senior Citizens Service Board, and the Oregon County Senate Bill 40 Board.

The County's operations include tax assessments and collections, state/county courts, county recorder, public safety, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include the primary government of Oregon County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity. The Oregon County Senior Citizens Service Board and Senate Bill 40 Board are controlled by separate boards and are also included under the control of Oregon County.

Certain elected County officials, particularly in the County Collector, Treasurer, and Sheriff, collect and hold monies in a trustee capacity as an agent of individual taxing units or other governments. These assets, held by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements and are unaudited.

#### **Basis of Presentation**

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of Oregon County, Missouri, and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

**Basis of Accounting**

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law. This basis of accounting differs from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases), and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If Oregon County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

**Budgets and Budgetary Accounting**

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

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo), the County adopts a budget for each county fund.
- 2) On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
- 3) The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
- 4) State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- 5) A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection.
- 6) Prior to February 1, the budget is legally enacted by a vote of the County Commission.
- 7) Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
- 8) Budgets are prepared on a cash basis of accounting.
- 9) Adoption of the formal budget is required by law.
- 10) Section 50.740, RSMo. requires that counties prepare budgets that balance proposed expenditures with estimated revenues and other sources of financial resources. Accordingly, counties are not authorized to have deficit fund balances. No funds had deficit budgets for the years ended December 31, 2015 and 2014.
- 11) Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Law Enforcement Donation Fund, Senior Citizens Service Board Fund, Deputy Sheriff Salary Supplementation Fund, and the Senate Bill 40 Board Fund for the year ended December 31, 2015. Deputy Sheriff Salary Supplementation Fund had actual amounts exceeding budgeted expenditures for the year ended December, 31 2014.

**Taxes**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within Oregon County's boundaries for the calendar year 2015 and 2014, for the purposes of taxation was:

|                        | 2015                 | 2014                |
|------------------------|----------------------|---------------------|
| Real Estate            | \$ 67,122,922        | \$58,663,757        |
| Personal Property      | 24,877,765           | 22,770,691          |
| Railroad and Utilities | 8,302,651            | 7,899,838           |
| Total                  | <u>\$100,303,338</u> | <u>\$89,334,286</u> |

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The tax levy respectively per \$100 assessed valuation of tangible taxable property for the calendar year 2015 and 2014, for the purpose of county taxation, is as follows:

|                                    | 2015     | 2014     |
|------------------------------------|----------|----------|
| General Revenue Fund               | \$ .1100 | \$ .1310 |
| Road and Bridge Fund               | .2482    | .2697    |
| Senate Bill 40 Board Fund          | .0927    | .1000    |
| Senior Citizens Service Board Fund | .0464    | .0500    |

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

**Cash Deposits and Investments**

Deposits and investments are stated at cost, which approximated market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less.

Investments are limited by State law to the following:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper, and repurchase agreements with certain limitations.
- d. County, municipal, or school district tax-supported debt obligations, bond or revenue anticipation notes, money judgments, or bonds or revenue anticipation notes of public trusts whose beneficiary is a county, municipality, or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the Securities and Exchange Commission and in which investments consist of the investments mentioned in the previous paragraphs a, b, c, and d.

Details of these cash and investment balances are presented in Note 2.

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Interfund Activity**

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring costs.

**NOTE 2-CASH AND INVESTMENTS**

Oregon County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type’s portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as “Cash and Investments”.

Missouri requires that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2015 and 2014, the carrying amount of Oregon County’s deposits was \$2,086,394 and \$1,829,921 and the bank balance was \$2,079,011, and \$1,849,885 respectively. As of December 31, 2015, 100% of Oregon County’s deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized. The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2015 as follows:

|  |                            |
|--|----------------------------|
| Deposits   | \$1,260,927                |
| Investments  | 825,467                    |
| Total Deposits & Investments as of December 31, 2015 | <u><u>\$ 2,086,394</u></u> |

The carrying values of deposit and investments shown above are included in the financial statements at December 31, 2014, as follows:

|  |                           |
|--|---------------------------|
| Deposits   | \$1,004,616               |
| Investments  | 825,305                   |
| Total Deposits & Investments as of December 31, 2014 | <u><u>\$1,829,921</u></u> |

**Custodial Credit Risk-Deposits**

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. Oregon County’s investment policy does not include custodial credit risk requirements. The County’s deposits were not exposed to custodial credit risk for the years ended December 31, 2015 and 2014.

# Oregon County, Missouri

## Notes to Financial Statements

### December 31, 2015 and 2014

#### **NOTE 2- CASH AND INVESTMENTS (continued)**

##### **Custodial Credit Risk- Investments**

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to Oregon County or its agent but not in the government's name. Oregon County does not have a policy for custodial credit risk relating to investments.

All investments, evidenced by individual securities, are registered in the name of Oregon County or of a type that are not exposed to custodial credit risk.

##### **Investment Interest Rate Risk**

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Oregon County does not have a formal investment policy that limits maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

##### **Concentration of Investment Credit Risk**

Concentration of credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). Oregon County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. Oregon County's deposits were not exposed to concentration of investment credit risk for the years ended in December 31, 2015 and 2014.

#### **NOTE 3-INTERFUND TRANSFERS**

Transfers between funds for the years ended December 31, 2015 and 2014 are as follows:

| <u>Fund</u>                      | 2015             |                  | 2014             |                  |
|----------------------------------|------------------|------------------|------------------|------------------|
|                                  | Transfers In     | Transfers Out    | Transfers In     | Transfers Out    |
| General Revenue                  | \$ 937           | \$ 55,894        | \$ 447           | \$ 64,928        |
| Assessment                       | 55,329           | -                | 64,908           | -                |
| Unclaimed Fees                   | -                | -                | 20               | 9                |
| River and Forest Patrol          | 100              | 564              | -                | 371              |
| Operation Cash Crop              | -                | -                | -                | 67               |
| Deputy Sheriff Salary            | -                | -                | -                | -                |
| Supplementation                  | -                | 372              | -                | -                |
| Law Enforcements Sales Tax Trust | 464              | -                | -                | -                |
| Total                            | <u>\$ 56,830</u> | <u>\$ 56,830</u> | <u>\$ 65,375</u> | <u>\$ 65,375</u> |

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 4-COUNTY EMPLOYEES' RETIREMENT FUND (CERF)**

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees. The Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose required actual performance of duties are during no less than (1000) one thousand hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government.

It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Section 57.949 to 57.997. RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

**Pension Benefits:**

Beginning January 1, 1997, employees attaining the age of sixty-two may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar amount, targeted replacement ratio formula, and the prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active eligible member upon his or her death. Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement at age fifty-five with reduced benefit is allowed. Any member with less than eight years creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions. The County Employee's Retirement Fund issues audited financial statements.

Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO, 65101, or by calling 1-877-632-2373.

**Funding Policy**

In accordance with State Statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in CERF. During 2015 and 2014, the County collected and remitted to CERF, employee contributions of \$45,814 and \$43,172, respectively, for the years then ended.

# Oregon County, Missouri

## Notes to Financial Statements

### December 31, 2015 and 2014

#### **NOTE 5- OTHER NOTES**

##### **Prosecuting Attorney Retirement Fund**

In accordance with state statute Chapter 56.807, RSMo, Oregon County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. Oregon County has contributed \$2,244 for both the years ended December 31, 2015 and 2014.

##### **Post-Employment Benefits**

Oregon County does not provide post-employment benefits, except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by Oregon County.

##### **Claims, Commitments, and Contingencies**

###### **Federal and State Assisted Programs**

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

###### **Compensated Absences**

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime, if applicable. Sick time is paid for at the rate of 50% for any unused sick pay up to 240 hours. These have not been subjected to auditing procedures.

##### **Risk Management**

The County is exposed to various risks of losses related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters, and has established a risk management strategy that attempts to minimize losses and the carrying costs of insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its

Oregon County, Missouri  
Notes to Financial Statements  
December 31, 2015 and 2014

**NOTE 5- OTHER NOTES-Risk Management (continued)**

obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

**Subsequent Events**

The County has evaluated events subsequent to December 31, 2015 to assess the need for potential recognition or disclosure in the financial statement. Such events have been evaluated through August 15, 2016, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.



Lisa C. Wright, CPA, LLC

Certified Public Accountant & Consultant

5860 E. Osage Ridge Ln.  
Columbia, MO 65201

Ph./Fax (573) 474-4961  
lcw@lisacwrightcpa.com

Member of the American  
Society of Certified Public  
Accountants

Member of the Missouri  
Society of Certified Public  
Accountants

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

To the County Commission and  
Officeholders of Oregon County, Missouri

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oregon County, Missouri as of and for the years ended December 31, 2015 and December 31, 2014 and the related notes to the financial statements, which collectively comprise Oregon County, Missouri's basic financial statement, and have issued my report thereon, dated August 15, 2016.

**Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements I considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, I 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



The CPA. Never Underestimate The Value.®

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my testing disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 15/14-1

## **Oregon County, Missouri's Response to Findings**

Oregon County, Missouri's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. Oregon County, Missouri's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

## **Purpose of the Report**

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



Columbia, MO

August 15, 2016



**Lisa C. Wright, CPA, LLC**

Certified Public Accountant & Consultant

5860 E. Osage Ridge Ln.  
Columbia, MO 65201

Ph./Fax (573) 474-4961  
lcw@lisacwrightcpa.com

Member of the American  
Society of Certified Public  
Accountants

Member of the Missouri  
Society of Certified Public  
Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR A MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB  
CIRCULAR A-133

To the County Commissioners  
Oregon County, Missouri  
Alton, Missouri

**Report on Compliance for A Major Federal Program**

I have audited Oregon County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the County's major federal program for the years ended December 31, 2015 and 2014. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

My responsibility is to express an opinion on compliance for the County's major federal program based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for the major federal program. However, my audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In my opinion, Oregon County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the years ended December 31, 2015 and 2014.



The CPA. Never Underestimate The Value.®

## Report on Internal Control over Compliance

Management of Oregon County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

The report is intended solely for the information and use of management, County Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Lisa C. Wyzanski, CPA, LLC*  
Columbia, MO  
August 15, 2016

Oregon County, Missouri  
Schedule of Expenditures of Federal Awards  
For The Years Ended December 31, 2015 and 2014

| <b>FEDERAL GRANTOR/ PASS-THROUGH<br/>GRANTOR/PROGRAM NAME</b> | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-<br/>Through<br/>Entity<br/>Number</b> | <b>Federal<br/>Expenditures<br/>Year Ended<br/>Dec. 31, 2015</b> | <b>Federal<br/>Expenditures<br/>Year Ended<br/>Dec. 31, 2014</b> |
|---|------------------------------------|--|--|--|
| <b>U.S. Department of Agriculture</b>                         |                                    |  |  |  |
| Passed Through the State:                                     |                                    |  |  |  |
| Office of Administration                                      |                                    |  |  |  |
| Schools and Roads-Grants to States                            | 10.665                             | N/A  | \$425,701  | \$404,057  |
| <b>U.S. Department of the Interior</b>                        |                                    |  |  |  |
| Direct Program  |                                    |  |  |  |
| Payments in Lieu of Taxes                                     | 15.226                             | N/A  | 158,689  | 164,020  |
| <b>U.S. Department of Justice</b>                             |                                    |  |  |  |
| Passed through state:   |                                    |  |  |  |
| Department of Public Safety                                   |                                    |  |  |  |
| Edward Byrne Mem. Justice Asst. Grant                         | 16.738                             | N/A  | 780  | 8,774  |
| <b>Election Assistance Commission</b>                         |                                    |  |  |  |
| Passed through state:   |                                    |  |  |  |
| Office of Secretary of State-                                 |                                    |  |  |  |
| HAV Act Requirements Payments                                 | 90.401                             | N/A  | 1,337  | 1,316  |
| <b>U.S. Department of Health and Human<br/>Services</b>       |                                    |  |  |  |
| Passed through state:   |                                    |  |  |  |
| Department of Social Services-                                |                                    |  |  |  |
| Child Support Enforcement                                     | 93.563                             | N/A  | 417  | 452  |
| <b>U.S. Department of Homeland Security</b>                   |                                    |  |  |  |
| Passed through State:   |                                    |  |  |  |
| Department of Public Safety-                                  |                                    |  |  |  |
| Emergency Management Performance Grants                       | 97.042                             | N/A  | 3,000  | 3,000  |
| <b>Total Expenditures of Federal Awards</b>                   |                                    |  | <u>\$589,924</u>   | <u>\$581,619</u>   |

Oregon County, Missouri  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2015 and 2014

**Note 1- Summary of Significant Accounting Policies**

Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards summarizes activity of the County's federal award programs, and has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Oregon County, Missouri.

Basis of Presentation

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Basis of Accounting

The accompanying schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133 (Audits of States and Non-Profit Organizations). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Matching Requirements

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the schedule.

**Note 2- Subrecipients**

The County passed through federal funds to the Schools and Roads – Grants to States (CFDA# 10.665) to local schools for the years ended December 31, 2015 and December 31, 2014.

Oregon County, Missouri  
Schedule of Findings and Questioned Costs  
For The Years Ended December 31, 2015 and 2014

**Section 1 – Summary of Auditor’s Results**

Financial Statement

|   |                              |
|---|------------------------------|
| Type of auditor’s report issued   | Unmodified Regulatory Basis  |
| Internal control over financial reporting   |                              |
| Material weakness(es) identified?   | _____ Yes <u>  X  </u> No    |
| Significant deficiencies identified that were not considered to be material weaknesses? | _____ Yes <u>  X  </u> No    |
| Any noncompliance material to financial Statements noted?                               | <u>  X  </u> Yes    _____ No |

Federal Awards

|   |                           |
|---|---------------------------|
| Internal control over major programs:   |                           |
| Material weakness(es) identified?   | _____ Yes <u>  X  </u> No |
| Significant deficiencies identified that were not considered to be material weaknesses?                             | _____ Yes <u>  X  </u> No |
| Type of auditor’s report issued on Compliance for major programs:   | Unmodified                |
| Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of Circular A-133? | _____ Yes <u>  X  </u> No |

Identification of Major Programs

| <u>CFDA<br/>Number</u> | <u>Name of Federal Program or Cluster</u> |
|------------------------|---|
| 10.665                 | Schools and Roads – Grants to States      |

|  |                   |
|--|-------------------|
| Dollar threshold used to distinguish Between type A and type B programs: | <u>\$ 300,000</u> |
|--|-------------------|

|  |                           |
|--|---------------------------|
| Auditee qualified as low-risk auditee? | _____ Yes <u>  X  </u> No |
|--|---------------------------|

Oregon County, Missouri  
Schedule of Findings and Questioned Costs  
For The Years Ended December 31, 2015 and 2014

## Section 2-Financial Statement Findings

15/14-1      Condition: I noted an issue with the County's budgeting process during 2014 and 2015, as follows:

- A) The Deputy Sheriff Salary Supplementation Fund had actual disbursements exceeding budgeted disbursements for the year ended December 31, 2014.
- B) The following funds had actual disbursements exceeding the budgeted disbursements for the year ended December 31, 2015: Law Enforcement Donation, Senior Citizens Service Board, Deputy Sheriff Salary Supplementation, and Senate Bill 40 Board.

Effect: Missouri statutes requires Counties to prepare an annual budget, and expenditures are not to exceed the budget. Due to exceeding budget in certain funds the County is in violation of Missouri Revised Statutes.

Recommendation: I recommend that the County ensure compliance with State Statutes by refraining from approving expenditures in excess of budgeted amounts and refraining from approving expenditures that create deficit fund balances. In the event that the originally adopted budget is inadequate to finance current year unforeseen expenditures, budgetary amendments should be discussed in public meeting and formally adopted by the County Commission.

Management's Response: The County will continue to monitor and amend as needed.

## Section 3- Federal Award Findings and Questioned Cost

This section contains no audit findings that *OMB Circular A-133* requires to be reported for an audit of financial statements.

## Section 4-Prior Year Financial Statement Findings

In accordance with Government Audit standards, this section reports the auditor's follow-up actions taken by Oregon County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2013.

13/12-1      Condition: During our audit, we noted three funds with actual expenditures that exceeded the budgeted expenditures and one fund which was deficit budgeted.

Effect: Missouri statutes requires Counties to prepare an annual budget and expenditures are not to exceed the budget. Due to exceeding budget in certain funds the County is in violation of Missouri Revised Statutes.

Cause: Oversight

Oregon County, Missouri  
Schedule of Findings and Questioned Costs  
For The Years Ended December 31, 2015 and 2014

**Section 4-Prior Year Financial Statement Findings (continued).**

Recommendation: We recommend that the County adopt a budget for all funds, and periodically review its actual expenditures as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County will continue to monitor budgets and amend as needed. The contact person is Tracy Bridges, Oregon County Clerk.

Status: Management has not corrected this issue and this finding will be repeated in the current year.