



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Wayne County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Wayne 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 Daniel Jones & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

September 2016
Report No. 2016-076

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2015 AND 2014

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Wayne, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Wayne ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2015, and 2014, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note I of the financial statements, the financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I 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 our 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2015, and 2014, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2015, and 2014, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Wayne’s basic financial statements. The schedule of expenditures of federal awards, as required by *Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is not fairly stated, in all material respects, in relation to the basic financial statements as a whole due to the Schools and Roads - Grants to States program not being auditable.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2016, on our consideration of the County of Wayne's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Wayne's internal control over financial reporting and compliance.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 24, 2016

FINANCIAL STATEMENTS

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENT BALANCES DECEMBER 31, 2015
General Revenue Fund	\$ 6,395.37	\$ 2,577,285.39	\$ 2,539,678.14	\$ 44,002.62
Special Road and Bridge Fund	83,659.43	2,058,095.05	2,050,630.09	91,124.39
Assessment Fund	24,893.05	174,891.47	174,683.66	25,100.86
Prosecuting Attorney Training Fund	3,123.42	563.73	2,404.86	1,282.29
Law Enforcement Training Fund	1,253.59	3,455.51	4,138.05	571.05
Domestic Violence/Special Trust Fund	-	648.32	-	648.32
Delinquent Tax Fund	1,657.01	-	-	1,657.01
Inmate Security Fund	3,091.94	39,735.00	29,666.80	13,160.14
Law Library Fund	17.67	6,031.73	4,551.63	1,497.77
Landfill Fund	12,004.17	168.94	-	12,173.11
Law Enforcement Restitution Fund	14,936.82	67,451.33	78,639.86	3,748.29
Recorders' User's Fee Fund	15,269.64	25,852.70	18,190.28	22,932.06
Sheriff's Civil Fund	2,366.31	18,751.73	17,294.86	3,823.18
Sheriff's Revolving Fund	6,512.74	18,617.61	12,743.42	12,386.93
Special Check Fund	35,580.16	9,599.82	23,333.23	21,846.75
Special Law Enforcement Fund	430.58	44,521.32	34,458.48	10,493.42
Election Services Fund	17,371.32	2,541.30	1,275.49	18,637.13
Tax Maintenance Fund	429.62	17,230.71	16,805.21	855.12
DWI Fund	379.94	1.40	-	381.34
Title III Fund	33,108.75	31,151.09	-	64,259.84
Senate Bill 40 Fund	195,748.36	113,171.60	82,449.24	226,470.72
Wayne County Improvement Corp. Fund	26,691.60	48,561.48	43,994.00	31,259.08
TOTAL	\$ 484,921.49	\$ 5,258,327.23	\$ 5,134,937.30	\$ 608,311.42

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2014	RECEIPTS 2014	DISBURSEMENTS 2014	CASH AND INVESTMENT BALANCES DECEMBER 31, 2014
General Revenue Fund	\$ 77,693.63	\$ 2,338,556.00	\$ 2,409,854.26	\$ 6,395.37
Special Road and Bridge Fund	37,825.10	1,489,460.03	1,443,625.70	83,659.43
Assessment Fund	13,400.86	188,418.43	176,926.24	24,893.05
Prosecuting Attorney Training Fund	2,844.73	644.11	365.42	3,123.42
Law Enforcement Training Fund	1,291.52	3,872.07	3,910.00	1,253.59
Domestic Violence/Special Trust Fund	681.89	692.83	1,374.72	-
Delinquent Tax Fund	1,657.01	-	-	1,657.01
Inmate Security Fund	5,764.19	11,528.00	14,200.25	3,091.94
Law Library Fund	239.13	5,865.80	6,087.26	17.67
Landfill Fund	11,837.57	166.60	-	12,004.17
Law Enforcement Restitution Fund	8,195.15	75,700.32	68,958.65	14,936.82
Recorders' User's Fee Fund	14,329.12	21,808.50	20,867.98	15,269.64
Sheriff's Civil Fund	379.04	22,154.68	20,167.41	2,366.31
Sheriff's Revolving Fund	8,198.42	9,433.00	11,118.68	6,512.74
Special Check Fund	29,375.99	12,893.78	6,689.61	35,580.16
Special Law Enforcement Fund	26,012.37	111,815.40	137,397.19	430.58
Election Services Fund	18,703.77	4,914.86	6,247.31	17,371.32
Tax Maintenance Fund	154.09	17,866.08	17,590.55	429.62
DWI Fund	378.75	1.19	-	379.94
Title III Fund	-	33,108.75	-	33,108.75
Senate Bill 40 Fund	190,383.33	110,992.87	105,627.84	195,748.36
Wayne County Improvement Corp. Fund	22,089.99	48,564.61	43,963.00	26,691.60
TOTAL	\$ 471,435.65	\$ 4,508,457.91	\$ 4,494,972.07	\$ 484,921.49

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	GENERAL REVENUE FUND			
	2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 26,792.00	\$ 26,792.34	\$ 41,644.26	\$ 36,149.54
Sales Taxes	988,312.00	988,311.63	900,000.00	962,479.44
Intergovernmental	390,301.20	383,775.26	345,974.39	362,565.32
Charges for Services	204,349.68	204,157.81	230,700.00	227,376.40
Interest	636.00	656.58	850.00	792.72
Other	597,593.00	676,172.75	483,572.92	560,599.38
Transfers In	354,228.02	297,419.02	367,878.31	188,593.20
TOTAL RECEIPTS	2,562,211.90	2,577,285.39	2,370,619.88	2,338,556.00
DISBURSEMENTS				
County Commission	85,380.00	84,446.32	80,606.64	80,990.57
County Clerk	69,877.60	69,623.03	66,519.40	65,379.98
Elections	51,681.02	50,877.02	130,956.00	125,448.52
Buildings and Grounds	58,058.85	48,593.03	57,640.60	55,603.40
Employee Fringe Benefits	314,553.00	360,008.23	332,444.00	311,416.37
County Treasurer	43,175.00	42,487.93	42,122.40	41,439.01
Collector	105,715.49	104,753.40	111,618.24	111,453.96
Recorder of Deeds	55,865.00	52,113.48	54,427.40	50,070.46
Circuit Clerk	21,407.00	17,735.60	19,527.00	18,215.26
Court Administration	3,325.00	2,623.19	3,480.00	2,504.62
Public Administrator	41,710.00	41,680.63	39,857.40	39,767.52
Sheriff	484,290.00	443,011.43	436,291.74	419,122.37
Jail	489,500.00	408,991.15	368,029.06	367,983.75
Prosecuting Attorney	140,429.73	134,071.58	61,049.72	58,319.90
Juvenile Officer	43,430.13	43,430.13	46,317.89	46,317.89
Coroner	25,293.59	25,293.59	17,742.52	17,200.69
Special Prosecuting Attorney	31,404.11	-	17,000.00	2,740.08
Special Law Enforcement	15,000.00	-	100,000.00	87,623.78
Jury	5,000.00	2,821.86	12,600.00	4,798.56
Other	405,170.77	405,467.45	356,694.00	436,988.47
Health and Welfare	48,359.30	48,359.30	48,359.30	48,359.30
Emergency Fund	-	-	-	-
Transfers Out	18,409.36	153,289.79	18,353.33	18,109.80
TOTAL DISBURSEMENTS	2,557,034.95	2,539,678.14	2,421,636.64	2,409,854.26
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,176.95	37,607.25	(51,016.76)	(71,298.26)
CASH AND INVESTMENT BALANCES, JANUARY 1	6,395.37	6,395.37	77,693.63	77,693.63
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 11,572.32	\$ 44,002.62	\$ 26,676.87	\$ 6,395.37

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	SPECIAL ROAD AND BRIDGE FUND			
	2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 157,000.00	\$ 156,564.07	\$ 136,000.00	\$ 153,430.72
Sales Taxes	494,000.00	494,509.23	450,000.00	482,559.56
Intergovernmental	1,162,000.00	1,163,728.58	1,093,920.82	619,553.98
Charges for Services	-	-	-	-
Interest	400.00	475.78	700.00	527.72
Other	5,000.00	5,590.55	6,500.00	68,027.21
Transfers In	237,150.00	237,226.84	105,000.00	165,360.84
TOTAL RECEIPTS	2,055,550.00	2,058,095.05	1,792,120.82	1,489,460.03
DISBURSEMENTS				
Salaries	360,000.00	354,920.05	431,900.00	393,117.76
Employee Fringe Benefits	93,349.60	92,511.50	104,400.00	98,405.92
Supplies	283,300.00	282,627.52	328,620.00	399,695.94
Insurance	47,412.62	47,412.62	35,000.00	10,451.98
Road and Bridge Materials	300,000.00	240,674.25	235,000.00	225,324.39
Equipment Purchases	8,511.00	8,511.00	30,000.00	25,980.18
Road and Bridge Construction	590,000.00	588,864.47	500,000.00	67,061.26
Other	105,885.08	105,885.24	99,326.96	73,420.25
Debt Service	51,600.00	51,593.54	-	-
Transfers Out	219,000.00	277,629.90	65,000.00	150,168.02
TOTAL DISBURSEMENTS	2,059,058.30	2,050,630.09	1,829,246.96	1,443,625.70
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,508.30)	7,464.96	(37,126.14)	45,834.33
CASH AND INVESTMENT BALANCES, JANUARY 1	83,659.43	83,659.43	37,825.10	37,825.10
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 80,151.13	\$ 91,124.39	\$ 698.96	\$ 83,659.43

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	ASSESSMENT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 146,500.00	\$143,067.82	\$ 157,743.32	\$167,042.25	\$ 600.00	\$ 563.73	\$ 900.00	\$ 644.11
Charges for Services	-	3,367.97	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	10,100.00	10,046.32	4,295.00	3,022.85	-	-	-	-
Transfers In	18,409.36	18,409.36	18,353.33	18,353.33	-	-	-	-
TOTAL RECEIPTS	175,009.36	174,891.47	180,391.65	188,418.43	600.00	563.73	900.00	644.11
DISBURSEMENTS								
Salaries	104,408.12	85,237.26	110,510.60	80,097.44	-	-	-	-
Office Expenses	14,000.00	11,495.67	10,450.00	11,384.81	-	-	-	-
Equipment	12,000.00	8,453.18	20,320.00	11,990.59	-	-	-	-
Mileage and Training	5,900.00	7,179.81	5,500.00	5,440.21	-	-	-	-
Telephone	2,000.00	1,821.68	1,700.00	1,830.71	-	-	-	-
Fringe Benefits	32,258.10	33,315.72	28,232.75	27,583.92	-	-	-	-
Mapping Contract	9,750.00	9,300.00	-	9,750.00	-	-	-	-
Software Purchases	1,200.00	1,090.00	-	9,269.80	-	-	-	-
Tuition	-	-	-	-	3,000.00	2,404.86	2,000.00	365.42
Other	-	-	-	-	-	-	-	-
Transfers Out	-	16,790.34	-	19,578.76	-	-	-	-
TOTAL DISBURSEMENTS	181,516.22	174,683.66	176,713.35	176,926.24	3,000.00	2,404.86	2,000.00	365.42
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,506.86)	207.81	3,678.30	11,492.19	(2,400.00)	(1,841.13)	(1,100.00)	278.69
CASH AND INVESTMENT BALANCES, JANUARY 1	24,893.05	24,893.05	13,400.86	13,400.86	3,123.42	3,123.42	2,844.73	2,844.73
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 18,386.19</u>	<u>\$ 25,100.86</u>	<u>\$ 17,079.16</u>	<u>\$ 24,893.05</u>	<u>\$ 723.42</u>	<u>\$ 1,282.29</u>	<u>\$ 1,744.73</u>	<u>\$ 3,123.42</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	LAW ENFORCEMENT TRAINING FUND				DOMESTIC VIOLENCE/SPECIAL TRUST FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647.00	\$ 800.00	\$ 690.00
Charges for Services	-	-	-	-	-	-	-	-
Interest	2.00	2.96	-	1.74	-	1.32	2.00	2.83
Other	8,000.00	3,452.55	6,200.00	3,870.33	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	8,002.00	3,455.51	6,200.00	3,872.07	-	648.32	802.00	692.83
DISBURSEMENTS								
Sheriff's Association Dues	2,000.00	1,463.05	1,700.00	1,287.83	-	-	-	-
Training	2,300.00	1,825.00	1,800.00	624.00	-	-	-	-
Mileage	750.00	-	500.00	-	-	-	-	-
Meals	400.00	-	400.00	-	-	-	-	-
Lodging	3,000.00	850.00	2,500.00	1,998.17	-	-	-	-
Fuel	750.00	-	500.00	-	-	-	-	-
Shelters	-	-	-	-	-	-	1,483.89	1,374.72
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	9,200.00	4,138.05	7,400.00	3,910.00	-	-	1,483.89	1,374.72
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,198.00)	(682.54)	(1,200.00)	(37.93)	-	648.32	(681.89)	(681.89)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,253.59	1,253.59	1,291.52	1,291.52	-	-	681.89	681.89
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 55.59</u>	<u>\$ 571.05</u>	<u>\$ 91.52</u>	<u>\$ 1,253.59</u>	<u>\$ -</u>	<u>\$ 648.32</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	DELINQUENT TAX FUND				INMATE SECURITY FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,700.00	\$ 3,739.00	\$ 3,500.00	\$ 4,528.00
Charges for Services	-	-	-	-	40,000.00	34,849.00	13,000.00	7,000.00
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,147.00	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	-	-	-	44,700.00	39,735.00	16,500.00	11,528.00
DISBURSEMENTS								
Office Supplies	1,657.01	-	-	-	-	-	-	-
Distributions	-	-	-	-	-	-	-	-
Sheriff Supplies	-	-	-	-	35,000.00	29,666.80	15,000.00	14,200.25
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,657.01	-	-	-	35,000.00	29,666.80	15,000.00	14,200.25
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,657.01)	-	-	-	9,700.00	10,068.20	1,500.00	(2,672.25)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,657.01	1,657.01	1,657.01	1,657.01	3,091.94	3,091.94	5,764.19	5,764.19
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,657.01</u>	<u>\$ 1,657.01</u>	<u>\$ 1,657.01</u>	<u>\$ 12,791.94</u>	<u>\$ 13,160.14</u>	<u>\$ 7,264.19</u>	<u>\$ 3,091.94</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	LAW LIBRARY FUND				LANDFILL FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Interest	\$ -	\$ 1.73	\$ 2.00	\$ 0.80	\$ 200.00	\$ 168.94	\$ 200.00	\$ 166.60
Other	7,000.00	6,030.00	6,500.00	5,865.00	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	7,000.00	6,031.73	6,502.00	5,865.80	200.00	168.94	200.00	166.60
DISBURSEMENTS								
Updates	7,000.00	4,551.63	6,700.00	6,087.26	-	-	-	-
TOTAL DISBURSEMENTS	7,000.00	4,551.63	6,700.00	6,087.26	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,480.10	(198.00)	(221.46)	200.00	168.94	200.00	166.60
CASH AND INVESTMENT BALANCES, JANUARY 1	17.67	17.67	239.13	239.13	12,004.17	12,004.17	11,837.57	11,837.57
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 17.67</u>	<u>\$ 1,497.77</u>	<u>\$ 41.13</u>	<u>\$ 17.67</u>	<u>\$ 12,204.17</u>	<u>\$ 12,173.11</u>	<u>\$ 12,037.57</u>	<u>\$ 12,004.17</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	LAW ENFORCEMENT RESTITUTION FUND				RECORDERS' USER'S FEE FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 90,000.00	\$ 67,406.91	\$ 84,000.00	\$ 75,660.28	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	-	-	-	11,000.00	10,905.25	11,900.00	10,734.09
Interest	75.00	44.42	25.00	40.04	50.00	67.45	27.00	49.41
Other	-	-	-	-	14,000.00	14,880.00	8,100.00	11,025.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	90,075.00	67,451.33	84,025.00	75,700.32	25,050.00	25,852.70	20,027.00	21,808.50
DISBURSEMENTS								
Supplies and Equipment	23,128.00	22,170.67	28,000.00	11,901.51	1,100.00	841.60	1,100.00	3,395.97
Computer Hardware and Support	-	-	-	-	10,000.00	9,986.80	6,000.00	8,155.36
Truck Loan Payment	-	3,277.32	-	-	-	-	-	-
Transfers Out	66,872.00	53,191.87	56,000.00	57,057.14	9,000.00	7,361.88	17,050.00	9,316.65
TOTAL DISBURSEMENTS	90,000.00	78,639.86	84,000.00	68,958.65	20,100.00	18,190.28	24,150.00	20,867.98
RECEIPTS OVER (UNDER) DISBURSEMENTS	75.00	(11,188.53)	25.00	6,741.67	4,950.00	7,662.42	(4,123.00)	940.52
CASH AND INVESTMENT BALANCES, JANUARY 1	14,936.82	14,936.82	8,195.15	8,195.15	15,269.64	15,269.64	14,329.12	14,329.12
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 15,011.82	\$ 3,748.29	\$ 8,220.15	\$ 14,936.82	\$ 20,219.64	\$ 22,932.06	\$ 10,206.12	\$ 15,269.64

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	SHERIFF'S CIVIL FUND				SHERIFF'S REVOLVING FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	9.75	1.00	6.44	-	36.81	14.67	22.25
Other	23,000.00	18,741.98	20,000.00	22,148.24	21,000.00	18,580.80	15,000.00	9,410.75
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	23,000.00	18,751.73	20,001.00	22,154.68	21,000.00	18,617.61	15,014.67	9,433.00
DISBURSEMENTS								
Sheriff Expenditures	22,000.00	15,199.22	20,000.00	20,128.21	-	-	-	-
Supplies	-	-	-	-	15,000.00	12,743.42	11,000.00	11,118.68
Transfers Out	-	2,095.64	-	39.20	-	-	-	-
TOTAL DISBURSEMENTS	22,000.00	17,294.86	20,000.00	20,167.41	15,000.00	12,743.42	11,000.00	11,118.68
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000.00	1,456.87	1.00	1,987.27	6,000.00	5,874.19	4,014.67	(1,685.68)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,366.31	2,366.31	379.04	379.04	6,512.74	6,512.74	8,198.42	8,198.42
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,366.31</u>	<u>\$ 3,823.18</u>	<u>\$ 380.04</u>	<u>\$ 2,366.31</u>	<u>\$ 12,512.74</u>	<u>\$ 12,386.93</u>	<u>\$ 12,213.09</u>	<u>\$ 6,512.74</u>

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THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	SPECIAL CHECK FUND				SPECIAL LAW ENFORCEMENT FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 13,000.00	\$ 9,499.82	\$ 11,000.00	\$ 12,788.06	\$ -	\$ -	\$ -	\$ -
Charges For Services	-	-	-	-	-	-	-	-
Interest	50.00	100.00	100.00	105.72	-	36.26	100.00	28.50
Other	-	-	-	-	45,000.00	44,485.06	135,000.00	111,786.90
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	13,050.00	9,599.82	11,100.00	12,893.78	45,000.00	44,521.32	135,100.00	111,815.40
DISBURSEMENTS								
State	2,500.00	1,060.00	2,500.00	1,790.00	-	-	-	-
Postage and Printing	400.00	147.00	300.00	352.00	-	-	-	-
Bad Check Reimbursements	-	1,834.82	-	-	-	-	-	-
Law Enforcement Purposes	-	-	-	-	30,000.00	18,758.39	60,000.00	28,147.91
Other	-	1,000.00	-	-	-	-	-	-
Transfers Out	31,404.11	19,291.41	17,000.00	4,547.61	15,000.00	15,700.09	100,000.00	109,249.28
TOTAL DISBURSEMENTS	34,304.11	23,333.23	19,800.00	6,689.61	45,000.00	34,458.48	160,000.00	137,397.19
RECEIPTS OVER (UNDER) DISBURSEMENTS	(21,254.11)	(13,733.41)	(8,700.00)	6,204.17	-	10,062.84	(24,900.00)	(25,581.79)
CASH AND INVESTMENT BALANCES, JANUARY 1	35,580.16	35,580.16	29,375.99	29,375.99	430.58	430.58	26,012.37	26,012.37
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 14,326.05</u>	<u>\$ 21,846.75</u>	<u>\$ 20,675.99</u>	<u>\$ 35,580.16</u>	<u>\$ 430.58</u>	<u>\$ 10,493.42</u>	<u>\$ 1,112.37</u>	<u>\$ 430.58</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	ELECTION SERVICES FUND				TAX MAINTENANCE FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges For Services	1,040.50	1,040.50	1,200.00	941.10	-	-	-	-
Interest	16.90	18.43	20.00	19.33	4.00	4.89	3.50	4.33
Other	-	-	-	0.42	18,350.00	17,225.82	17,770.00	17,861.75
Transfers In	1,482.37	1,482.37	5,700.00	3,954.01	-	-	-	-
TOTAL RECEIPTS	2,539.77	2,541.30	6,920.00	4,914.86	18,354.00	17,230.71	17,773.50	17,866.08
DISBURSEMENTS								
Election Expenses	275.49	1,275.49	6,000.00	6,247.31	-	-	-	-
Office Expenses	-	-	-	-	7,598.71	4,327.60	6,762.84	7,957.71
Mileage and Training	-	-	-	-	1,400.00	3,290.94	1,300.00	1,437.92
Other	-	-	-	-	-	-	-	-
Transfers Out	1,000.00	-	500.00	-	9,784.91	9,186.67	9,864.75	8,194.92
TOTAL DISBURSEMENTS	1,275.49	1,275.49	6,500.00	6,247.31	18,783.62	16,805.21	17,927.59	17,590.55
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,264.28	1,265.81	420.00	(1,332.45)	(429.62)	425.50	(154.09)	275.53
CASH AND INVESTMENT BALANCES, JANUARY 1	17,371.32	17,371.32	18,703.77	18,703.77	429.62	429.62	154.09	154.09
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 18,635.60	\$ 18,637.13	\$ 19,123.77	\$ 17,371.32	\$ -	\$ 855.12	\$ -	\$ 429.62

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	DWI FUND				TITLE III FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	31,151.09	48,000.00	33,108.75
Charges For Services	3,000.00	-	-	-	-	-	-	-
Interest	5.00	1.40	-	1.19	-	-	-	-
Other	300.00	-	3,000.00	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,305.00	1.40	3,000.00	1.19	-	31,151.09	48,000.00	33,108.75
DISBURSEMENTS								
Miscellaneous	2,000.00	-	3,000.00	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	48,000.00	-
TOTAL DISBURSEMENTS	2,000.00	-	3,000.00	-	-	-	48,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,305.00	1.40	-	1.19	-	31,151.09	-	33,108.75
CASH AND INVESTMENT BALANCES, JANUARY 1	379.94	379.94	378.75	378.75	33,108.75	33,108.75	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,684.94	\$ 381.34	\$ 378.75	\$ 379.94	\$ 33,108.75	\$ 64,259.84	\$ -	\$ 33,108.75

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	SENATE BILL 40 FUND				WAYNE COUNTY IMPROVEMENT CORP. FUND			
	2015		2014		2015		2014	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 111,000.00	\$ 113,071.64	\$ 100,000.00	\$ 110,884.08	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	48,359.30	48,359.30	48,359.00	48,359.30
Charges For Services	-	-	-	-	-	-	-	-
Interest	110.00	99.96	100.00	108.79	300.00	202.18	305.00	205.31
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	111,110.00	113,171.60	100,100.00	110,992.87	48,659.30	48,561.48	48,664.00	48,564.61
DISBURSEMENTS								
Senate Bill 40	96,802.00	82,449.24	97,342.00	105,627.84	-	-	-	-
Wayne County Improvement Corp	-	-	-	-	43,963.00	43,994.00	44,463.00	43,963.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	96,802.00	82,449.24	97,342.00	105,627.84	43,963.00	43,994.00	44,463.00	43,963.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	14,308.00	30,722.36	2,758.00	5,365.03	4,696.30	4,567.48	4,201.00	4,601.61
CASH AND INVESTMENT BALANCES, JANUARY 1	195,748.36	195,748.36	190,383.33	190,383.33	26,691.60	26,691.60	22,089.99	22,089.99
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 210,056.36</u>	<u>\$ 226,470.72</u>	<u>\$ 193,141.33</u>	<u>\$ 195,748.36</u>	<u>\$ 31,387.90</u>	<u>\$ 31,259.08</u>	<u>\$ 26,290.99</u>	<u>\$ 26,691.60</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS -
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2015

	County Capital	Flood Control	Forrest Reserve	Collector Online Payment	Deputy Salary Supplement	SEMA Flood Buyout
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 20.00	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	-	-	-	20.00	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	20.00	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20.00</u>	<u>\$ -</u>	<u>\$ -</u>

	CDBG Flood Buyout	Surplus Tax	Cerf	Recorder of Deeds	Commissary	Drug Court
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 36,168.35	\$ -	\$ 6,839.50	\$ 17,055.60	\$ 39,679.70
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	-	36,168.35	-	6,839.50	17,055.60	39,679.70
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	36,168.35	-	6,839.50	17,055.60	39,679.70
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 36,168.35</u>	<u>\$ -</u>	<u>\$ 6,839.50</u>	<u>\$ 17,055.60</u>	<u>\$ 39,679.70</u>

	Collector	Special Election	Sheriff's Special	Sheriff's Seizure	Financial Institution Tax	Unclaimed Fees Fund
ASSETS						
Cash and Cash Equivalents	\$ 4,095,039.82	\$ -	\$ 14,004.08	\$ 7,411.46	\$ 94.52	\$ 165.64
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	4,095,039.82	-	14,004.08	7,411.46	94.52	165.64
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	4,095,039.82	-	14,004.08	7,411.46	94.52	165.64
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,095,039.82</u>	<u>\$ -</u>	<u>\$ 14,004.08</u>	<u>\$ 7,411.46</u>	<u>\$ 94.52</u>	<u>\$ 165.64</u>

	Sheriff's Agency Fund	Total Agency Funds
ASSETS		
Cash and Cash Equivalents	\$ 3,526.85	\$ 4,220,005.52
Investments		
Other Investments	-	-
Total Investments	-	-
Total Assets	3,526.85	4,220,005.52
LIABILITIES AND FUND BALANCES		
TOTAL LIABILITIES	3,526.85	4,220,005.52
UNRESERVED FUND BALANCES	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,526.85</u>	<u>\$ 4,220,005.52</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS -
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2014

	<u>County Capital</u>	<u>Flood Control</u>	<u>Forrest Reserve</u>	<u>Collector Online Payment</u>	<u>Deputy Salary Supplement</u>	<u>SEMA Flood Buyout</u>
ASSETS						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 261.68	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	-	-	-	261.68	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	-	261.68	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 261.68</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>CDBG Flood Buyout</u>	<u>Surplus Tax</u>	<u>Cerf</u>	<u>Recorder of Deeds</u>	<u>Commissary</u>	<u>Drug Court</u>
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 30,420.59	\$ 6,094.23	\$ 7,077.45	\$ 29,235.71	\$ 41,249.78
Investments						
Other Investments	-	23,592.25	-	-	-	-
Total Investments	-	23,592.25	-	-	-	-
Total Assets	-	54,012.84	6,094.23	7,077.45	29,235.71	41,249.78
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	54,012.84	6,094.23	7,077.45	29,235.71	41,249.78
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 54,012.84</u>	<u>\$ 6,094.23</u>	<u>\$ 7,077.45</u>	<u>\$ 29,235.71</u>	<u>\$ 41,249.78</u>

	<u>Collector</u>	<u>Special Election</u>	<u>Sheriff's Special</u>	<u>Sheriff's Seizure</u>	<u>Financial Institution Tax</u>	<u>Unclaimed Fees Fund</u>
ASSETS						
Cash and Cash Equivalents	\$ 4,178,033.70	\$ -	\$ 11,102.92	\$ 6,227.50	\$ 504.48	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	4,178,033.70	-	11,102.92	6,227.50	504.48	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	4,178,033.70	-	11,102.92	6,227.50	504.48	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,178,033.70</u>	<u>\$ -</u>	<u>\$ 11,102.92</u>	<u>\$ 6,227.50</u>	<u>\$ 504.48</u>	<u>\$ -</u>

	<u>Sheriff's Agency Fund</u>	<u>Total Agency Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,551.90	\$ 4,312,759.94
Investments		
Other Investments	-	23,592.25
Total Investments	-	23,592.25
Total Assets	2,551.90	4,336,352.19
LIABILITIES AND FUND BALANCES		
TOTAL LIABILITIES	2,551.90	4,336,352.19
UNRESERVED FUND BALANCES	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,551.90</u>	<u>\$ 4,336,352.19</u>

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Wayne, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1818 by an Act of the Missouri Territory. In addition to the three Commissioners, there are ten elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

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

The financial statements referred to above include only the primary government of the County of Wayne, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

Agency – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similar to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

As a result of using 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 the 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.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental 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 included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
7. Budgets are prepared and adopted on the cash basis of accounting.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property 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 the County's boundaries for the calendar year 2015 and 2014, for purposes of taxation, was:

	2015	2014
Real Estate	\$ 84,910,660	\$ 83,203,010
Personal Property	32,905,751	34,130,283
Railroad and Utilities	16,975,773	16,509,319
	\$ 134,792,184	\$ 133,842,612

During 2015 and 2014, the County Commission approved a \$.1900 and \$.1900, respectively, tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2015	2014
General Revenue Fund	\$ 0.0000	\$ 0.0000
Special Road and Bridge Fund	0.1100	0.1100
Senate Bill 40	0.0800	0.0800
	\$ 0.1900	\$ 0.1900

F. Cash and Investments

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

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

II. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require 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 amounts of the County's deposits were \$608,311.42 and \$484,921.49, and the bank balances were \$3,573,367.53 and \$2,348,243.22, respectively. The total bank balances as of December 31, 2015, and 2014 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2015, as follows:

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes in
Cash and Investment Balances -

Deposits	\$ 414,709.12
Investments	193,602.30
Total Governmental Funds	<u>608,311.42</u>

Statement of Assets and Liabilities Arising From Cash
Transactions – Agency Funds:

Deposits	4,220,005.52
Investments	-
Total Agency Funds	<u>4,220,005.52</u>

Total Deposits and Investments as of December 31, 2015	<u><u>\$ 4,828,316.94</u></u>
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THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

II. CASH AND INVESTMENTS (concluded)

The carrying values of deposits and investments at December 31, 2014, are as follows:

Included in the following fund financial statement captions:

Statement of Receipts, Disbursements and Changes in
Cash and Investment Balances -

Deposits	\$ 305,053.52
Investments	179,867.97
Total Governmental Funds	484,921.49

Statement of Assets and Liabilities Arising From Cash
Transactions – Agency Funds:

Deposits	4,312,759.94
Investments	23,592.25
Total Agency Funds	4,336,352.19

Total Deposits and Investments as of December 31, 2014	\$ 4,821,273.68
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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. The 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.

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 who sold the security to the County or its agent but not in the government's name. The 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 the County or of a type 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. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment 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). The 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. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2015, and 2014.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

III. LONG-TERM DEBT

The Wayne County Commission entered into a lease agreement on May 20, 2008, with Wayne County Improvement Corporation, a non-profit 501 (c) (3) Missouri Corporation, for the purpose of leasing the Justice Center to Wayne County, Missouri. The Corporation is treated as a publicly supported organization, and not as a private foundation.

The term of the lease is for 30 years with an annual lease of \$48,500 due starting May 1, 2009. The lease provides for cost increases when necessary.

The Board is composed of six directors, three who are commissioners of Wayne County, Missouri, and three members at large, which are appointed by the commissioners. Due to the accountability to Wayne County Commission, it is believed that the Wayne County Improvement Corp would be a component unit of Wayne County, Missouri.

The Wayne County Improvement Corp has secured financing for the construction of the Justice Center through loans with the United States Department of Agriculture-Rural Development. The Corporation received loan advances of \$521,200 during 2008, with the remaining \$194,800 authorized loans received during 2009. An analysis of the notes payable is as follows:

USDA-RD loan, dated May 20, 2008, authorized amount is \$696,000, interest rate at 4.5%. Note is secured with real estate and a pledge of the lease revenues of the property. Annual payments of \$42,735 including principal and interest are required. The balance was \$583,868.43 as of December 31, 2015, and \$599,691.26 as December 31, 2014.

USDA-RD loan, dated May 20, 2009, authorized amount is \$20,000, interest at 4.5%. Note is secured with real estate and a pledge of the lease revenues of the property. Annual payments of \$1,228 including principal and interest are required. The balance was \$17,542.41 as of December 31, 2015, and \$17,964.23 as December 31, 2014.

USDA-RD Loans	Balance 12/31/14	Additions	Payments	Balance 12/31/15	Interest Paid
May 20, 2008	\$ 599,691.26	-	\$15,822.83	\$ 583,868.43	\$ 26,912.17
May 20, 2009	17,964.23	-	421.82	17,542.41	806.18
	<u>\$ 617,655.49</u>	-	<u>\$16,244.65</u>	<u>\$ 601,410.84</u>	<u>\$ 27,718.35</u>

As of December 31, 2015, the schedule of future payments of USDA Loans payable of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2016	\$ 27,628.71	\$ 16,334.29	\$ 43,963.00
2017	26,878.31	17,084.69	43,963.00
2018	26,093.45	17,869.55	43,963.00
2019	25,272.53	18,690.47	43,963.00
2020	24,413.89	19,549.11	43,963.00
2021-2025	107,744.08	112,070.92	219,815.00
2026-2030	79,525.09	140,289.91	219,815.00
2031-2035	44,200.68	175,614.32	219,815.00
2036-2038	4,092.74	83,907.58	88,000.32
	<u>\$ 365,849.48</u>	<u>\$ 601,410.84</u>	<u>\$ 967,260.32</u>

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

III. LONG-TERM DEBT (continued)

USDA-RD Loans	Balance 12/31/13	Additions	Payments	Balance 12/31/14	Interest Paid
May 20, 2008	\$ 615,270.09	-	\$15,578.83	\$ 599,691.26	\$ 27,156.17
May 20, 2009	18,380.95	-	416.72	17,964.23	811.28
	<u>\$ 633,651.04</u>	<u>-</u>	<u>\$15,995.55</u>	<u>\$ 617,655.49</u>	<u>\$ 27,967.45</u>

As of December 31, 2014, the schedule of future payments of USDA Loans of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2015	\$ 27,718.35	\$ 16,244.65	\$ 43,963.00
2016	27,628.71	16,334.29	43,963.00
2017	26,878.31	17,084.69	43,963.00
2018	26,093.45	17,869.55	43,963.00
2019	25,272.53	18,690.47	43,963.00
2020-2024	112,666.47	107,148.53	219,815.00
2025-2029	85,686.91	134,128.09	219,815.00
2030-2034	51,914.02	167,900.98	219,815.00
2035-2038	9,709.08	122,254.24	131,963.32
	<u>\$ 393,567.83</u>	<u>\$ 617,655.49</u>	<u>\$ 1,011,223.32</u>

The County entered into Lines of Credit (LOC's) with First Midwest Bank in 2011, 2013 and 2014. During 2015, the County took an advance of \$196,840.00 and \$249,052.38 in 2014.

	12/31/2014	Additions	Payments	12/31/2015	Interest Paid
LOC - 2011	\$ -	\$ 108,000.00	\$ 108,000.00	\$ -	\$ 807.77
LOC - 2013	194,240.62	88,840.00	111,369.13	171,711.49	6,423.55
LOC - 2014	50,530.51	-	50,530.51	-	1,063.03
	<u>\$ 244,771.13</u>	<u>\$ 196,840.00</u>	<u>\$ 269,899.64</u>	<u>\$ 171,711.49</u>	<u>\$ 8,294.35</u>

	12/31/2013	Additions	Payments	12/31/2014	Interest Paid
LOC - 2011	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 97.77
LOC - 2013	173,141.50	141,552.38	120,453.26	194,240.62	6,142.76
LOC - 2014	-	57,500.00	6,969.49	50,530.51	486.50
	<u>\$ 173,141.50</u>	<u>\$ 249,052.38</u>	<u>\$ 177,422.75</u>	<u>\$ 244,771.13</u>	<u>\$ 6,727.03</u>

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

III. LONG-TERM DEBT (concluded)

The County entered into a loan agreement with First Midwest Bank on July 7, 2015, for the purpose of purchasing a truck for the County.

	<u>12/31/2014</u>	<u>Additions</u>	<u>Payments</u>	<u>12/31/2015</u>	<u>Interest Paid</u>
Loan	\$ -	\$ 12,513.50	\$ 3,043.96	\$ 9,469.54	\$ 233.36
	<u>\$ -</u>	<u>\$ 12,513.50</u>	<u>\$ 3,043.96</u>	<u>\$ 9,469.54</u>	<u>\$ 233.36</u>

As of December 31, 2015, the schedule of future payments of notes payable of the County is as follows:

<u>Year Ending December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2016	\$ 317.18	\$ 6,237.46	\$ 6,554.64
2017	45.24	3,232.08	3,277.32
	<u>\$ 362.42</u>	<u>\$ 9,469.54</u>	<u>\$ 9,831.96</u>

IV. CAPITAL LEASES

In June of 2009, a capital lease of \$93,890 was obtained for a 2009 Caterpillar Wheel Loader. The lease matures June 25, 2014, and the interest rate is 3.45%.

In 2010, a capital lease of \$62,374 was obtained for a Caterpillar 924H Wheel Loader. The lease matures September 15, 2015, and the interest rate is 3.45%.

In 2011, a capital lease of \$170,010 was obtained for two John Deere Tractors. The lease matures April 19, 2016, and the interest rate is 4.50%.

In 2012, a capital lease of \$1,999 was obtained for a Canon Copier. The lease matures October 10, 2016, and the interest rate is 3.25%.

In 2013, a capital lease of \$121,886 was obtained for a Caterpillar 120M2 Motor Grader. The lease matures December 30, 2018, and the interest rate is 2.14%.

In 2014, a capital lease of \$129,312 was obtained for a John Deere 670G Motor Grader. The lease matures April 15, 2019, and the interest rate is 1.90%.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

IV. CAPITAL LEASES (concluded)

Capital Leases	Balance 12/31/14	Additions	Payments	Balance 12/31/15	Interest Paid
2010 Caterpillar 924H	\$ 13,348.78	\$ -	\$13,348.78	\$ -	\$ 467.89
2011 John Deere Tractors	72,528.44	-	35,468.47	37,059.97	3,263.79
2012 Canon Copier	948.51	-	510.37	438.14	23.27
2013 Caterpillar 120M2	98,539.92	-	23,850.62	74,689.30	2,129.56
2014 John Deere 670G	129,312.00	-	24,897.43	104,414.57	2,458.73
	<u>\$314,677.65</u>	<u>\$ -</u>	<u>\$98,075.67</u>	<u>\$ 216,601.98</u>	<u>\$ 8,343.24</u>

As of December 31, 2015, the schedule of future payments for the capital leases of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2016	\$ 5,278.27	\$ 87,235.00	\$ 92,513.27
2017	2,590.47	50,745.87	53,336.34
2018	1,560.94	51,775.40	53,336.34
2019	510.45	26,845.71	27,356.16
	<u>\$ 9,940.13</u>	<u>\$ 216,601.98</u>	<u>\$ 226,542.11</u>

Capital Leases	Balance 12/31/13	Additions	Payments	Balance 12/31/14	Interest Paid
2009 Caterpillar 924Hz	\$ 20,093.58	\$ -	\$ 20,093.58	\$ -	\$ 704.30
2010 Caterpillar 924H	26,245.52	-	12,896.74	13,348.78	919.93
2011 John Deere Tractors	106,469.57	-	34,941.13	72,528.44	4,791.10
2012 Canon Copier	1,442.55	-	494.04	948.51	39.60
2013 Caterpillar 120M2	121,886.00	-	23,346.08	98,539.92	2,634.10
2014 John Deere 670G	-	129,312.00	-	129,312.00	-
	<u>\$276,137.22</u>	<u>\$ 129,312.00</u>	<u>\$ 90,771.57</u>	<u>\$ 314,677.65</u>	<u>\$ 9,089.03</u>

As of December 31, 2014, the schedule of future payments for the capital leases of the County is as follows:

Year Ending December 31,	Interest	Principal	Total
2015	\$ 8,343.24	\$ 98,075.67	\$ 106,418.91
2016	5,278.27	87,235.00	92,513.27
2017	2,590.47	50,745.87	53,336.34
2018	1,560.94	51,775.40	53,336.34
2019	510.45	26,845.71	27,356.16
	<u>\$ 18,283.37</u>	<u>\$ 314,677.65</u>	<u>\$ 332,961.02</u>

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

V. INTERFUND TRANSFERS

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

	2015		2014	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 297,419.02	\$ 153,289.79	\$ 188,593.20	\$ 18,109.80
Special Road and Bridge Fund	237,226.84	277,629.90	165,360.84	150,168.02
Assessment Fund	18,409.36	16,790.34	18,353.33	19,578.76
Law Enforcement Restitution Fund	-	53,191.87	-	57,057.14
Recorders' User's Fee Fund	-	7,361.88	-	9,316.65
Sheriff's Civil Fund	-	2,095.64	-	39.20
Special Check Fund	-	19,291.41	-	4,547.61
Special Law Enforcement Fund	-	15,700.09	-	109,249.28
Election Services Fund	1,482.37	-	3,954.01	-
Tax Maintenance Fund	-	9,186.67	-	8,194.92
TOTAL	\$ <u>554,537.59</u>	\$ <u>554,537.59</u>	\$ <u>376,261.38</u>	\$ <u>376,261.38</u>

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

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

A. Plan Description (concluded)

courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' 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 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2015, and 2014 were \$147,078.61 and \$136,093.73, respectively.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

VII. POST-EMPLOYMENT BENEFITS

The 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 the County. The County had no COBRA participants at December 31, 2015, and one at December 31, 2014 paying premiums of \$3,355.80.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the 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. The County has contributed \$2,244 and \$2,244, respectively, for the years ended December 31, 2015, and 2014.

IX. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is involved in a potential legal claim as of the audit date. No provision has been made in the financial statements for any loss that might arise in the event of an unfavorable outcome of these matters. County management believes that such litigation and claims will ultimately be resolved without material financial liability, if any, to the County.

B. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Sick time is accrued at ½ day for each full month employed, which may accumulate up to 30 days. An employee is not reimbursed for unused sick time upon termination of employment. Employees are entitled up to three days leave for a death in the immediate family. These have not been subjected to auditing procedures.

C. 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 inappropriate 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.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

X. 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. Insurance is obtained from commercial insurance companies. 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 created pursuant to state statute (Chapter 537.700 RSMo). 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 to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its 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.

The County is also a member of the Missouri Association of Counties Self-Insured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$2,000,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

XI. SUBSEQUENT EVENTS

The County purchased two motor graders. Final details regarding the financing and dollar amounts borrowed have not been determined at this time but will be once the motor graders have been delivered.

XII. CHANGE IN FUND PRESENTATION

The Financial Institutions Tax Fund and Unclaimed Fees Fund were deemed to be agency funds and were taken out of the special revenue funds. The Inmate Security Fund was added to the special revenue funds from the agency funds. These adjustments were made in order to show proper financial statements based on the nature of the funds.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2015 AND 2014

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2014, the actual expenses exceed those budgeted in the following funds: Assessment Fund, Sheriff's Civil Fund, Sheriff's Revolving Fund, and Senate Bill 40 Board Fund.
- B. For the year ended December 31, 2015, the actual expenses exceed those budgeted in the Wayne County Improvement Corp Fund.

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

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

Independent Auditor's Report

To the County Commission
The County of Wayne, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Wayne ("County") as of and for the years ended December 31, 2015, and 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

Our 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 our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [FS 2015-001 and FS 2015-002]

Compliance and Other Matters

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

The County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 24, 2016



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report

To The County Commission
The County of Wayne, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Wayne's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2015, and 2014. The County's major federal programs are 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 compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Basis for Qualified Opinion on School and Roads – Grants to States

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
SA 2015-001	10.665	School and Roads – Grants to States	Activities Allowed and Disallowed

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 10.665 School and Roads – Grants to States as described in finding SA 2015-001 for activities allowed and disallowed. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on School and Roads – Grants to States

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on School and Roads – Grants to States for the years ended December 31, 2015, and 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the years ended December 31, 2015, and 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item SA 2015-001. Our opinion on each major federal program is not modified with respect to this matter.

The County’s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County’s internal control over compliance with the types of requirements that could have a direct and material effect on each 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as SA 2015-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

June 24, 2016

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	FEDERAL SHARE OF EXPENDITURES DECEMBER 31, 2015	FEDERAL SHARE OF EXPENDITURES DECEMBER 31, 2014
US DEPARTMENT OF AGRICULTURE				
Passed Through State:				
Office of Administration: School and Roads - Grants to States	10.665	N/A	\$ 359,406.00	\$ 318,392.00
Direct Program:				
Community Facilities Loan & Grants	10.766	N/A	-	5,050.00
Total US Department of Agriculture			359,406.00	323,442.00
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed Through State:				
Department of Economic Development: Community Development Block Grant	14.228	2008-PF-947 2008-EM-02 2011-EM-23	- - -	43,679.75 154.00 17,477.32
Total US Department of Housing and Urban Development			-	61,311.07
DEPARTMENT OF INTERIOR				
Direct Program:				
PILT - Payment in Lieu of Taxes	15.226	N/A	228,849.00	212,014.00
National Wildlife Refuge Fund	15.659	N/A	11,974.00	-
Total US Department of Interior			240,823.00	212,014.00
US DEPARTMENT OF JUSTICE				
Passed Through State:				
State Department of Public Safety Crime Victim Assistance	16.575	2011-VOCA-085-SE	15,392.00	15,392.00
Edward Byrne Memorial JAG Program	16.738	2011-LLEBG-105 2014-LLEBG-107	- 9,985.50	- 8,981.69
Total US Department of Justice			25,377.50	24,373.69
DEPARTMENT OF TRANSPORTATION				
Passed Through State:				
Highway and Transportation Commission Highway Planning and Construction	20.205	BRO-111(9)	471,091.58	53,649.02
Missouri Department of Public Safety Hazardous Moving Vehicle Enforcement	20.600	14-PT-02-119 15-PT-02-138 16-PT-02-130	- 3,193.15 1,525.77	4,615.73 1,354.53 -
Total US Department of Transportation			475,810.50	59,619.28
ELECTION ASSISTANCE COMMISSION				
Passed Through State:				
Office of Secretary of State Help America Vote Act Requirements Payments	90.401	N/A	-	1,666.00
Total Election Assistance Commission			-	1,666.00
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through State:				
Office of Secretary of State HHS Polling Place Accessibility	93.617	N/A	1,526.00	3,200.00
Total US Department of Health and Human Services			1,526.00	3,200.00
US DEPARTMENT OF HOMELAND SECURITY				
Passed Through State:				
State Emergency Management Agency Presidentially Declared Disasters	97.036	1980-DR-MO	-	69,747.39
MO Dept. of Public Safety Hazard Mitigation Program	97.039	FEMA #1749-DR, Proj. #009, Phase II	-	10,527.75
Total US Department of Homeland Security			-	80,275.14
Total Expenditures of Federal Awards			\$ 1,102,943.00	\$ 765,901.18

The notes to the schedule of expenditures of federal awards are an integral part of this statement.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2015 AND 2014

NOTE 1 – BASIS OF PRESENTATION

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards 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 major program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Wayne County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

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.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

The schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

NOTE 2 – SUB-RECIPIENTS

The County provided federal awards to sub-recipients during the years ended December 31, 2015, and 2014. The sub-recipients are as follows:

<u>Program Title</u>	<u>Sub-Recipient</u>	<u>Federal CFDA Number</u>		<u>Amount Provided to Sub-Recipient</u>
School and Roads to States	Clearwater R-I School	10.665	2015	\$ 123,016.54
			2014	119,318.03
School and Roads to States	Greenville R-II School	10.665	2015	123,016.54
			2014	119,318.04
School and Roads to States	East Carter Co R-II	10.665	2015	158.20
			2014	158.20
				\$ 484,985.55

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified?

	2015	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
	2014	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
 - b. Significant deficiency(ies) identified?

	2015	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	None Reported
	2014	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	None Reported
3. Noncompliance material to financial statements noted?

	2015	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
	2014	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified?

	2015	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
	2014	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
 - b. Significant deficiency(ies) identified?

	2015	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	None Reported
	2014	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	None Reported
2. Type of auditor's report issued on compliance for major federal programs:

	2015	- Qualified			
	2014	- Qualified			
3. Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of *Circular A-133*?

	2015	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
	2014	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

II. FINANCIAL STATEMENT FINDINGS (concluded)

FS 2015-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place for the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The Recorder of Deeds, Prosecuting Attorney and Sheriff's offices are in the process of documenting internal controls in the County Recorder's (Cindy Stout 573-224-5600, ext. 7), Prosecuting Attorney's (Michael Jackson 573-224-5600 ext. 2), and Sheriff's (Dean Finch 573-224-3090) offices.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015, AND 2014

The following findings, recommendations, and questioned costs are the results of the single audit of Wayne County, Missouri for the fiscal years ended December 31, 2015, and 2014. Each finding is referenced with a four-digit number representing the fiscal years audited, an "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance.

A. Category of Internal Control Weakness

If the finding represents a weakness in internal control, one of the following designations will appear:

1. Significant Deficiency: A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.
2. Material Weakness: A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

B. Category of Noncompliance Findings

If the finding represents an instance of noncompliance, one of the following designations will appear:

1. Material Noncompliance: A material noncompliance finding is a finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in OMB Circular A-133 *Compliance Supplement*.
2. Questioned Cost Finding: A questioned cost finding is a finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015, AND 2014 (concluded)

C. Federal Award Findings and Questioned Costs

SA 2015-001	Federal Grantor:	U.S. Department of Agriculture
	Pass-Through	Office of Administration National Forest
Activities Allowed and Disallowed	Grantor:	Receipts
	Federal CFDA	
Material Weakness	Number:	10.665
	Program Title:	School and Roads – Grants to States

Information on the federal program: CFDA #10.665, School and Road Grants to States was not being tracked within the Special Road and Bridge Fund.

Criteria: OMB Circular A-133 requires the auditee maintain all backup information for all federal expenditures.

Condition: Funding from the School and Roads – Grants to States grant was not being tracked in order to perform tests of activities allowed and disallowed.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered we were not able to track allowable and disallowable expenditures for School and Roads – Grants to States.

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the tracking of federal expenditures.

Recommendation: The County should implement procedures to ensure that the School and Roads – Grants to States is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required for the School and Roads – Grants to States grant. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk's office.

Views of responsible officials and planned corrective actions: OMB Circular A-133 is being reviewed in the County Clerk's (Brenda Seal) office and the County Commissioners to make sure the County is in compliance in the future. The County Clerk's office phone number is (573) 224-5600 x 4.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 13/12-01 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared in the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The Recorder of Deeds, Prosecuting Attorney and Sheriff's offices is in the process of documenting internal controls in the County Recorder's (Cindy Stout 573-224-5600, ext. 7), Prosecuting Attorney's (Michael Jackson 573-224-5600 ext. 2), and Sheriff's (Dean Finch 573-224-3090) offices.

Status: The Recorder of Deeds, Prosecuting Attorney and Sheriff's offices have not resolved this finding. Please refer to current year finding FS 2015-001.

FS 13/12-02 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place for the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (concluded)

FS 13/12-02 Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County’s management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the Recorder of Deeds, Prosecuting Attorney and Sheriff’s offices address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The Recorder of Deeds, Prosecuting Attorney and Sheriff’s offices will address fraud risk assessment. The Prosecutor, Recorder, and Sherriff will be requested to report to the County Commission. Cindy Stout 573-224-5600, ext. 7), Prosecuting Attorney’s (Michael Jackson 573-224-5600 ext. 2), and Sheriff’s (Dean Finch 573-224-3090) offices.

Status: The Recorder of Deeds, Prosecuting Attorney and Sheriff’s offices have not resolved this finding. Please refer to current year finding FS 2015-002.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA 13/12-01	Federal Grantor:	U.S. Department of Agriculture
	Pass-Through	Office of Administration National Forest
Activities Allowed and Disallowed	Grantor:	Receipts
	Federal CFDA	
Material Weakness	Number:	10.665
	Program Title:	School and Roads – Grants to States (PILT)

Information on the federal program: CFDA #10.665, School and Road Grants to States was not being tracked within the Special Road and Bridge Fund.

Criteria: OMB Circular A-133 requires the auditee maintain all backup information for all federal expenditures.

Condition: Title III funding from the Forests and School grant was not being tracked in order to perform tests of activities allowed and disallowed.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered we were not able to track allowable and disallowable expenditures for Title III.

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

THE COUNTY OF WAYNE
GREENVILLE, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2015 AND 2014

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

SA 13/12-01 Cause: Adequate emphasis was not placed on the tracking of federal expenditures.

Recommendation: The County should implement procedures to ensure that the School and Roads – Grants to States (PILT) is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required for the School and Roads – Grants to States (PILT) grant. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk’s office.

Views of responsible officials and planned corrective actions: OMB Circular A-133 is being reviewed in the County Clerk's (Alan Lutes) office and the County Commissioners to make sure the County is in compliance in the future. The County Clerk’s office phone number is (573) 224-5609.

Status: This finding has not been resolved by the County. Please refer to current year finding SA-2015-001.



Daniel Jones & Associates

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

June 24, 2016

To the Board of Commissioners
County of Wayne

In planning and performing our audit of the regulatory based financial statements of the County of Wayne (the "County") as of and for the years ended December 31, 2015, and December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies in the County's internal control to be material weakness as noted in section II:

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. We consider the following deficiencies in the County's internal control to be significant deficiencies as noted in section I:

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Deficiency Considered to be a Material Weakness
- III. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Daniel Jones & Associates

DANIEL JONES & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

FS 2015-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared in the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The Recorder of Deeds, Prosecuting Attorney and Sheriff's offices are in the process of documenting internal controls in the County Recorder's (Cindy Stout 573-224-5600, ext. 7), Prosecuting Attorney's (Michael Jackson 573-224-5600 ext. 2), and Sheriff's (Dean Finch 573-224-3090) offices.

FS 2015-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place for the Recorder of Deeds, Prosecuting Attorney and Sheriff's offices.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

FS 2015-002 Recommendation: We recommend that the Recorder of Deeds, Prosecuting Attorney and Sheriff’s offices address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The Recorder of Deeds, Prosecuting Attorney and Sheriff’s offices are in the process of documenting internal controls in the County Recorder’s (Cindy Stout 573-224-5600, ext. 7), Prosecuting Attorney’s (Michael Jackson 573-224-5600 ext. 2), and Sheriff’s (Dean Finch 573-224-3090) offices.

II. DEFICIENCY CONSIDERED TO BE A MATERIAL WEAKNESS

SA 2015-001	Federal Grantor:	U.S. Department of Agriculture
Activities Allowed and Disallowed	Pass-Through Grantor:	Office of Administration National Forest Receipts
Material Weakness	Federal CFDA Number:	10.665
	Program Title:	School and Roads – Grants to States

Information on the federal program: CFDA #10.665, School and Road Grants to States was not being tracked within the Special Road and Bridge Fund.

Criteria: OMB Circular A-133 requires the auditee maintain all backup information for all federal expenditures.

Condition: Funding from the School and Roads – Grants to States grant was not being tracked in order to perform tests of activities allowed and disallowed.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered we were not able to track allowable and disallowable expenditures for School and Roads – Grants to States.

Effect: No control monitoring or control over federal expenditures reporting, as required by *Governmental Accounting and Financial Reporting Standards*.

Cause: Adequate emphasis was not placed on the tracking of federal expenditures.

Recommendation: The County should implement procedures to ensure that the School and Roads – Grants to States is prepared in accordance with federal requirements. The County should continue in its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the necessary information required for the School and Roads – Grants to States grant. The cost center listing that identifies federal expenditures should be defined and cross matched in a table that is updated monthly by a designee of the County Clerk’s office.

Views of responsible officials and planned corrective actions: OMB Circular A-133 is being reviewed in the County Clerk’s (Brenda Seal) office and the County Commissioners to make sure the County is in compliance in the future. The County Clerk’s office phone number is (573) 224-5600 x 4.

III. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 9, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2015-2014 years. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 24, 2016.

III. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the schedule of expenditures of federal awards which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.