



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

To the County Commission  
and  
Officeholders of Cooper County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Cooper 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, 2016, 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.

Nicole R. Galloway, CPA  
State Auditor

September 2017  
Report No. 2017-092

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
AND SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2016 AND 2015

**THE COUNTY OF COOPER  
BOONVILLE, 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

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## INDEPENDENT AUDITOR'S REPORT

To the County Commission  
The County of Cooper, Missouri

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the County of Cooper ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2016, and 2015, 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, 2016, and 2015, 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, 2016, and 2015, 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 Cooper’s basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County of Cooper'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 Cooper's internal control over financial reporting and compliance.

*Daniel Jones & Associates*

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

June 27, 2017

## **FINANCIAL STATEMENTS**



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

FUND	CASH AND INVESTMENTS JANUARY 1, 2016	RECEIPTS 2016	DISBURSEMENTS 2016	CASH AND INVESTMENTS DECEMBER 31, 2016
General Revenue Fund	\$ 1,294,779.78	\$ 2,994,050.77	\$ 2,869,822.50	\$ 1,419,008.05
Special Road and Bridge Fund	521,671.46	1,823,209.65	1,618,936.20	725,944.91
Assessment Fund	251,917.18	287,624.55	263,557.65	275,984.08
Road and Bridge Trust Fund	905,866.73	1,234,530.71	1,096,883.79	1,043,513.65
Enhanced 911 Fund	394,678.25	503,425.39	569,900.84	328,202.80
Law Enforcement Center Fund	354,484.65	1,331,877.37	1,369,650.23	316,711.79
Election Services Fund	36,406.12	7,566.84	30,668.71	13,304.25
Collector's Tax Maintenance Fund	41,232.98	26,288.32	40,686.33	26,834.97
Recorder of Deeds User Fee Fund	36,839.55	6,228.98	4,463.33	38,605.20
Recorders Technical Fund	24,134.22	3,786.16	2,524.74	25,395.64
Time Payment Fund	-	-	-	-
Law Enforcement Training Fund	16,221.01	5,410.04	3,458.66	18,172.39
Prosecuting Attorney Training Fund	1,226.56	913.51	893.48	1,246.59
Prosecuting Attorney Bad Check Fund	6,180.16	4,879.48	2,027.89	9,031.75
Sheriff Fund	17,171.95	17,943.26	11,301.49	23,813.72
Sheriff Interest Fund	3,965.41	22.67	-	3,988.08
Drug Court Fund	6,460.23	5,180.60	2,072.85	9,567.98
Administrative Bond Fee ATM Fund	-	-	-	-
Adult Abuse Fund	2,640.93	4,777.34	4,849.11	2,569.16
Overton Woolridge Levee Fund	245,221.59	35,447.89	13,594.04	267,075.44
Delinquent Tax Fund	8,649.69	2,888.16	3,379.88	8,157.97
Sheriff Revolving Fund	61,171.94	30,915.66	34,099.00	57,988.60
Security Inmate Fund	40,771.91	35,020.54	32,500.00	43,292.45
Administrative Handling Cost Fund	6,680.46	4,016.94	1,327.08	9,370.32
LEPC Fund	14,957.33	57.65	394.63	14,620.35
<b>Total</b>	<u>\$ 4,293,330.09</u>	<u>\$ 8,366,062.48</u>	<u>\$ 7,976,992.43</u>	<u>\$ 4,682,400.14</u>

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

THE COUNTY OF COOPER  
BOONVILLE, 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 INVESTMENTS JANUARY 1, 2015	RECEIPTS 2015	DISBURSEMENTS 2015	CASH AND INVESTMENTS DECEMBER 31, 2015
General Revenue Fund	\$ 1,027,951.94	\$ 2,759,690.90	\$ 2,492,863.06	\$ 1,294,779.78
Special Road and Bridge Fund	475,803.23	1,478,670.16	1,432,801.93	521,671.46
Assessment Fund	240,947.98	279,320.28	268,351.08	251,917.18
Road and Bridge Trust Fund	445,590.46	1,576,850.48	1,116,574.21	905,866.73
Enhanced 911 Fund	399,001.04	508,878.21	513,201.00	394,678.25
Law Enforcement Center Fund	352,050.27	1,130,214.32	1,127,779.94	354,484.65
Election Services Fund	33,596.84	8,621.12	5,811.84	36,406.12
Collector's Tax Maintenance Fund	55,382.59	21,070.33	35,219.94	41,232.98
Recorder of Deeds User Fee Fund	35,949.06	6,120.73	5,230.24	36,839.55
Recorders Technical Fund	22,516.11	3,233.16	1,615.05	24,134.22
Time Payment Fund	6,824.98	197.32	7,022.30	-
Law Enforcement Training Fund	13,067.16	5,960.11	2,806.26	16,221.01
Prosecuting Attorney Training Fund	1,136.74	939.58	849.76	1,226.56
Prosecuting Attorney Bad Check Fund	2,033.22	7,144.09	2,997.15	6,180.16
Sheriff Fund	16,531.84	24,584.71	23,944.60	17,171.95
Sheriff Interest Fund	3,953.63	11.78	-	3,965.41
Drug Court Fund	4,517.11	2,736.12	793.00	6,460.23
Administrative Bond Fee ATM Fund	-	-	-	-
Adult Abuse Fund	3,434.98	5,154.36	5,948.41	2,640.93
Overton Woolridge Levee Fund	255,807.61	24,123.79	34,709.81	245,221.59
Delinquent Tax Fund	8,827.98	1,137.31	1,315.60	8,649.69
Sheriff Revolving Fund	44,234.09	25,663.29	8,725.44	61,171.94
Security Inmate Fund	12,559.86	32,352.00	4,139.95	40,771.91
Administrative Handling Cost Fund	3,602.09	3,628.96	550.59	6,680.46
LEPC Fund	-	14,957.33	-	14,957.33
<b>Total</b>	<u>\$ 3,465,320.81</u>	<u>\$ 7,921,260.44</u>	<u>\$ 7,093,251.16</u>	<u>\$ 4,293,330.09</u>

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	GENERAL REVENUE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 610,000.00	\$ 619,240.55	\$ 610,000.00	\$ 590,938.65
Sales Taxes	1,175,000.00	1,168,006.64	1,100,000.00	1,287,610.05
Intergovernmental	470,411.00	503,573.30	431,837.48	354,715.45
Charges for Services	345,500.00	398,260.92	346,000.00	359,012.00
Interest Income	10,000.00	10,479.05	9,000.00	9,123.59
Other	119,776.34	254,490.31	143,935.71	138,291.16
Transfers In	40,000.00	40,000.00	20,000.00	20,000.00
TOTAL RECEIPTS	2,770,687.34	2,994,050.77	2,660,773.19	2,759,690.90
DISBURSEMENTS				
County Commission	140,789.36	133,311.99	137,289.36	136,167.76
County Clerk	149,143.24	147,645.71	144,505.41	130,567.58
Elections	127,110.56	117,976.81	90,627.08	72,299.52
Buildings and Grounds	451,250.00	310,026.84	530,218.32	102,225.08
Employee Fringe Benefits	404,200.00	314,777.90	393,700.00	349,543.67
County Treasurer	51,617.77	49,764.19	55,347.65	54,070.46
Collector	127,308.51	120,946.41	123,448.81	113,158.62
Recorder of Deeds	56,534.76	54,078.34	49,151.08	47,387.41
Circuit Clerk	12,000.00	9,453.12	18,824.00	13,774.10
Court Administration	42,260.00	32,584.32	40,695.00	27,348.22
Public Administrator	71,563.73	71,078.88	70,563.73	68,990.88
Sheriff	466,028.71	438,413.81	438,314.11	417,069.46
Jail	63,000.00	46,711.53	61,300.00	49,683.43
Prosecuting Attorney	301,305.58	284,029.23	297,075.48	277,728.38
Juvenile Officer	39,455.20	36,467.41	38,755.20	29,717.40
Coroner	32,383.96	29,761.40	32,383.96	27,923.82
General County Government	138,500.00	119,871.81	139,500.00	131,406.88
Contract Services	91,785.88	91,785.84	87,992.00	87,992.04
Child Support Division	141,218.08	150,257.36	138,509.72	139,400.43
Division of Youth Services Grant	7,794.80	7,884.76	7,794.80	7,726.27
Other	156,107.32	127,579.86	206,656.60	193,259.99
Health and Welfare	-	-	-	-
Transfers Out	20,414.98	175,414.98	20,421.66	15,421.66
Emergency Fund	100,000.00	-	100,000.00	-
TOTAL DISBURSEMENTS	3,191,772.44	2,869,822.50	3,223,073.97	2,492,863.06
RECEIPTS OVER (UNDER) DISBURSEMENTS	(421,085.10)	124,228.27	(562,300.78)	266,827.84
CASH AND INVESTMENT BALANCES, JANUARY 1	1,294,779.78	1,294,779.78	1,027,951.94	1,027,951.94
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 873,694.68	\$ 1,419,008.05	\$ 465,651.16	\$ 1,294,779.78

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	SPECIAL ROAD AND BRIDGE FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 730,000.00	\$ 788,074.94	\$ 745,000.00	\$ 734,034.44
Sales Taxes	-	-	-	-
Intergovernmental	548,000.00	591,753.83	553,000.00	583,250.25
Charges for Services	-	-	-	-
Interest Income	1,000.00	3,076.21	1,000.00	1,720.05
Other	21,000.00	288,866.44	25,000.00	61,723.80
Transfers In	150,000.00	151,438.23	60,000.00	97,941.62
TOTAL RECEIPTS	1,450,000.00	1,823,209.65	1,384,000.00	1,478,670.16
DISBURSEMENTS				
Salaries	522,000.00	511,543.98	493,000.00	478,429.97
Employee Fringe Benefits	141,600.00	157,927.33	163,600.00	128,993.20
Supplies	186,000.00	152,913.00	245,000.00	162,956.66
Road and Bridge Materials	131,500.00	134,398.27	131,500.00	125,526.61
Insurance	62,000.00	22,785.97	26,000.00	50,055.44
Equipment Repairs	85,000.00	88,916.57	85,000.00	77,324.19
Rentals	155,000.00	423,628.73	155,000.00	148,114.67
Equipment Purchases	200,000.00	7,546.00	220,000.00	141,253.58
Road and Bridge Construction	5,000.00	76.81	3,000.00	3,177.95
Other	132,500.00	119,199.54	119,800.00	116,969.66
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,620,600.00	1,618,936.20	1,641,900.00	1,432,801.93
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(170,600.00)	204,273.45	(257,900.00)	45,868.23
CASH AND INVESTMENT				
BALANCES, JANUARY 1	521,671.46	521,671.46	475,803.23	475,803.23
CASH AND INVESTMENT				
BALANCES, DECEMBER 31	\$ 351,071.46	\$ 725,944.91	\$ 217,903.23	\$ 521,671.46

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	ASSESSMENT FUND				ROAD AND BRIDGE TRUST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ 928,959.59	\$ 900,000.00	\$ 942,809.12
Intergovernmental	255,188.09	265,961.87	253,339.04	256,680.26	750,000.00	301,656.01	1,510,000.00	633,293.41
Charges for Services	3,000.00	4,993.89	3,000.00	6,926.25	-	-	-	-
Interest Income	1,000.00	1,253.81	1,000.00	292.11	500.00	3,915.11	500.00	747.95
Other	-	-	-	-	-	-	-	-
Transfers In	15,414.98	15,414.98	15,421.66	15,421.66	-	-	-	-
TOTAL RECEIPTS	274,603.07	287,624.55	272,760.70	279,320.28	1,650,500.00	1,234,530.71	2,410,500.00	1,576,850.48
DISBURSEMENTS								
Salaries	154,056.40	148,903.62	157,413.88	142,593.27	-	-	-	-
Fringe Benefits	49,590.00	37,698.56	47,990.00	36,131.26	-	-	-	-
Office Expenses	14,500.00	13,661.64	13,300.00	10,088.29	-	-	-	-
Assessor	45,600.00	32,791.15	57,837.59	50,397.47	-	-	-	-
Contract Labor	16,000.00	20,487.82	15,000.00	18,253.10	-	-	-	-
Bridges	-	-	-	-	500,000.00	340,000.20	500,000.00	156,932.08
Highways and Roads	-	-	-	-	1,405,000.00	604,493.08	1,925,000.00	861,700.51
Mileage & Training	9,500.00	4,351.49	9,500.00	5,323.63	-	-	-	-
Insurance	8,900.00	5,663.37	8,500.00	5,564.06	-	952.28	5,000.00	-
Transfers Out	-	-	-	-	150,000.00	151,438.23	60,000.00	97,941.62
TOTAL DISBURSEMENTS	298,146.40	263,557.65	309,541.47	268,351.08	2,055,000.00	1,096,883.79	2,490,000.00	1,116,574.21
RECEIPTS OVER (UNDER) DISBURSEMENTS	(23,543.33)	24,066.90	(36,780.77)	10,969.20	(404,500.00)	137,646.92	(79,500.00)	460,276.27
CASH AND INVESTMENT BALANCES, JANUARY 1	251,917.18	251,917.18	240,947.98	240,947.98	905,866.73	905,866.73	445,590.46	445,590.46
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 228,373.85	\$ 275,984.08	\$ 204,167.21	\$ 251,917.18	\$ 501,366.73	\$ 1,043,513.65	\$ 366,090.46	\$ 905,866.73

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	ENHANCED 911 FUND				LAW ENFORCEMENT CENTER FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 450,000.00	\$ 464,477.05	\$ 450,000.00	\$ 471,402.42	\$ 900,000.00	\$ 928,950.52	\$ 900,000.00	\$ 942,817.61
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	191,500.00	210,308.81	192,000.00	187,056.84
Interest Income	1,250.00	1,895.85	1,250.00	709.79	500.00	1,018.04	600.00	339.87
Other	35,500.00	37,052.49	35,500.00	36,766.00	-	31,600.00	-	-
Transfers In	-	-	-	-	160,000.00	160,000.00	-	-
TOTAL RECEIPTS	486,750.00	503,425.39	486,750.00	508,878.21	1,252,000.00	1,331,877.37	1,092,600.00	1,130,214.32
DISBURSEMENTS								
Salaries	485,000.00	420,838.08	355,991.00	344,485.88	517,772.42	496,482.06	508,511.16	495,860.82
Communications Assistance	-	-	-	-	35,000.00	35,000.00	35,000.00	35,000.00
Fringe Benefits	125,100.00	92,973.98	97,800.00	101,183.87	133,000.00	111,784.12	127,000.00	122,913.71
Supply Expenses	4,000.00	2,861.44	4,000.00	3,099.76	6,000.00	7,197.23	6,000.00	7,899.89
Prisoner Medical Care	-	-	-	-	45,000.00	41,670.49	35,000.00	37,535.96
Equipment and Upkeep	205,000.00	51,993.00	83,000.00	58,443.24	186,000.00	172,256.93	148,000.00	192,266.57
Insurance	3,000.00	1,234.34	4,000.00	1,274.07	44,250.00	41,577.20	44,250.00	39,859.66
Other	10,550.00	-	4,800.00	4,714.18	13,300.00	11,350.20	64,800.00	9,285.43
Bond Payment	-	-	-	-	487,454.00	452,332.00	166,892.00	187,157.90
TOTAL DISBURSEMENTS	832,650.00	569,900.84	549,591.00	513,201.00	1,467,776.42	1,369,650.23	1,135,453.16	1,127,779.94
RECEIPTS OVER (UNDER) DISBURSEMENTS	(345,900.00)	(66,475.45)	(62,841.00)	(4,322.79)	(215,776.42)	(37,772.86)	(42,853.16)	2,434.38
CASH AND INVESTMENT BALANCES, JANUARY 1	394,678.25	394,678.25	399,001.04	399,001.04	354,484.65	354,484.65	352,050.27	352,050.27
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 48,778.25</u>	<u>\$ 328,202.80</u>	<u>\$ 336,160.04</u>	<u>\$ 394,678.25</u>	<u>\$ 138,708.23</u>	<u>\$ 316,711.79</u>	<u>\$ 309,197.11</u>	<u>\$ 354,484.65</u>

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	ELECTION SERVICES FUND				COLLECTOR'S TAX MAINTENANCE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000.00	7,455.78	2,000.00	8,586.04	-	-	-	-
Charges for Services	-	-	-	-	22,000.00	25,405.36	22,000.00	21,022.54
Interest Income	-	111.06	-	35.08	100.00	882.96	100.00	47.79
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,000.00	7,566.84	2,000.00	8,621.12	22,100.00	26,288.32	22,100.00	21,070.33
DISBURSEMENTS								
Office Expenses	-	-	-	-	6,500.00	7,737.54	-	7,077.73
Equipment Expenses	-	9,615.71	-	5,811.84	30,000.00	9,785.46	30,000.00	4,811.63
Meals Mileage Training	-	-	-	-	3,500.00	1,632.75	3,500.00	3,330.58
Other	16,400.00	1,053.00	16,400.00	-	-	1,530.58	-	-
Transfers Out	20,000.00	20,000.00	20,000.00	-	20,000.00	20,000.00	-	20,000.00
TOTAL DISBURSEMENTS	36,400.00	30,668.71	36,400.00	5,811.84	60,000.00	40,686.33	33,500.00	35,219.94
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,400.00)	(23,101.87)	(34,400.00)	2,809.28	(37,900.00)	(14,398.01)	(11,400.00)	(14,149.61)
CASH AND INVESTMENT BALANCES, JANUARY 1	36,406.12	36,406.12	33,596.84	33,596.84	41,232.98	41,232.98	55,382.59	55,382.59
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 3,006.12</u>	<u>\$ 13,304.25</u>	<u>\$ (803.16)</u>	<u>\$ 36,406.12</u>	<u>\$ 3,332.98</u>	<u>\$ 26,834.97</u>	<u>\$ 43,982.59</u>	<u>\$ 41,232.98</u>

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	RECORDER OF DEEDS USER FEE FUND				RECORDERS TECHNICAL FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	5,500.00	6,088.00	5,500.00	6,085.75	5,000.00	3,691.25	5,000.00	3,211.25
Interest Income	-	140.98	-	34.98	-	94.91	-	21.91
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,500.00	6,228.98	5,500.00	6,120.73	5,000.00	3,786.16	5,000.00	3,233.16
DISBURSEMENTS								
Office	3,000.00	4,333.33	5,000.00	-	500.00	-	500.00	158.00
Equipment	5,000.00	-	4,000.00	4,730.24	5,000.00	695.00	9,000.00	1,150.55
Other	3,000.00	130.00	5,000.00	500.00	500.00	1,829.74	500.00	306.50
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	11,000.00	4,463.33	14,000.00	5,230.24	6,000.00	2,524.74	10,000.00	1,615.05
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,500.00)	1,765.65	(8,500.00)	890.49	(1,000.00)	1,261.42	(5,000.00)	1,618.11
CASH AND INVESTMENT BALANCES, JANUARY 1	36,839.55	36,839.55	35,949.06	35,949.06	24,134.22	24,134.22	22,516.11	22,516.11
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$31,339.55</u>	<u>\$ 38,605.20</u>	<u>\$ 27,449.06</u>	<u>\$ 36,839.55</u>	<u>\$ 23,134.22</u>	<u>\$25,395.64</u>	<u>\$ 17,516.11</u>	<u>\$24,134.22</u>

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THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	TIME PAYMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 5,345.62	\$ 6,300.00	\$ 5,946.47
Interest Income	-	-	-	1.12	15.00	64.42	15.00	13.64
Other	3,000.00	-	2,000.00	196.20	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	<u>3,000.00</u>	<u>-</u>	<u>2,000.00</u>	<u>197.32</u>	<u>6,515.00</u>	<u>5,410.04</u>	<u>6,315.00</u>	<u>5,960.11</u>
DISBURSEMENTS								
Office Expenses	3,000.00	-	3,000.00	7,022.30	-	-	-	-
Law Enforcement Expenses	-	-	-	-	8,200.00	3,458.66	7,800.00	2,806.26
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>3,000.00</u>	<u>-</u>	<u>3,000.00</u>	<u>7,022.30</u>	<u>8,200.00</u>	<u>3,458.66</u>	<u>7,800.00</u>	<u>2,806.26</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	(1,000.00)	(6,824.98)	(1,685.00)	1,951.38	(1,485.00)	3,153.85
CASH AND INVESTMENT BALANCES, JANUARY 1	<u>-</u>	<u>-</u>	<u>6,824.98</u>	<u>6,824.98</u>	<u>16,221.01</u>	<u>16,221.01</u>	<u>13,067.16</u>	<u>13,067.16</u>
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,824.98</u>	<u>\$ -</u>	<u>\$ 14,536.01</u>	<u>\$ 18,172.39</u>	<u>\$ 11,582.16</u>	<u>\$ 16,221.01</u>

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THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 900.00	\$ 909.75	\$ 900.00	\$ 938.53	\$ 6,250.00	\$ 4,850.00	\$ 6,250.00	\$ 7,140.00
Interest Income	1.50	3.76	1.50	1.05	10.00	29.48	10.00	4.09
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	901.50	913.51	901.50	939.58	6,260.00	4,879.48	6,260.00	7,144.09
DISBURSEMENTS								
Training	800.00	600.00	800.00	600.00	-	-	3,630.00	-
Meals and Mileage	100.00	293.48	100.00	249.76	-	-	-	-
Telephone	-	-	-	-	1,750.00	1,070.62	-	1,819.88
Court Fees	-	-	-	-	1,550.00	25.00	-	914.44
Office Supplies	-	-	-	-	400.00	932.27	-	262.83
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	900.00	893.48	900.00	849.76	3,700.00	2,027.89	3,630.00	2,997.15
RECEIPTS OVER (UNDER) DISBURSEMENTS	1.50	20.03	1.50	89.82	2,560.00	2,851.59	2,630.00	4,146.94
CASH AND INVESTMENT BALANCES, JANUARY 1	1,226.56	1,226.56	1,136.74	1,136.74	6,180.16	6,180.16	2,033.22	2,033.22
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 1,228.06</u>	<u>\$ 1,246.59</u>	<u>\$ 1,138.24</u>	<u>\$ 1,226.56</u>	<u>\$ 8,740.16</u>	<u>\$ 9,031.75</u>	<u>\$ 4,663.22</u>	<u>\$ 6,180.16</u>

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THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	SHERIFF FUND				SHERIFF INTEREST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	15,400.00	12,819.00	20,400.00	12,318.50	-	-	-	-
Interest Income	15.00	74.26	50.00	16.21	9.00	14.95	9.00	4.09
Other	3,500.00	5,050.00	-	12,250.00	12.00	7.72	12.00	7.69
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	18,915.00	17,943.26	20,450.00	24,584.71	21.00	22.67	21.00	11.78
DISBURSEMENTS								
Car Purchases	22,000.00	11,301.49	23,000.00	23,944.60	-	-	-	-
Equipment	2,000.00	-	1,000.00	-	-	-	-	-
Emergency	-	-	-	-	3,500.00	-	3,500.00	-
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	24,000.00	11,301.49	24,000.00	23,944.60	3,500.00	-	3,500.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,085.00)	6,641.77	(3,550.00)	640.11	(3,479.00)	22.67	(3,479.00)	11.78
CASH AND INVESTMENT BALANCES, JANUARY 1	17,171.95	17,171.95	16,531.84	16,531.84	3,965.41	3,965.41	3,953.63	3,953.63
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 12,086.95</u>	<u>\$ 23,813.72</u>	<u>\$ 12,981.84</u>	<u>\$ 17,171.95</u>	<u>\$ 486.41</u>	<u>\$ 3,988.08</u>	<u>\$ 474.63</u>	<u>\$ 3,965.41</u>

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THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	DRUG COURT FUND				ADMINISTRATIVE BOND FEE ATM FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
Charges for Services	2,750.00	5,150.00	1,250.00	2,730.96	-	-	-	-
Interest Income	-	30.60	-	5.16	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,750.00	5,180.60	1,250.00	2,736.12	2,500.00	-	-	-
DISBURSEMENTS								
Office Expenses	300.00	291.53	900.00	-	-	-	-	-
Equipment	200.00	102.99	-	-	2,500.00	-	-	-
Training	2,500.00	889.74	2,500.00	-	-	-	-	-
Other	1,600.00	788.59	1,100.00	793.00	-	-	-	-
TOTAL DISBURSEMENTS	4,600.00	2,072.85	4,500.00	793.00	2,500.00	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,850.00)	3,107.75	(3,250.00)	1,943.12	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	6,460.23	6,460.23	4,517.11	4,517.11	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 4,610.23</u>	<u>\$ 9,567.98</u>	<u>\$ 1,267.11</u>	<u>\$ 6,460.23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	ADULT ABUSE FUND				OVERTON WOOLRIDGE LEVEE FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ 32,044.52	\$ 27,500.00	\$ 20,910.62
Charges for Services	5,650.00	4,772.00	5,650.00	5,152.50	-	-	-	-
Interest Income	-	5.34	-	1.86	4,000.00	3,403.37	500.00	3,213.17
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,650.00	4,777.34	5,650.00	5,154.36	32,000.00	35,447.89	28,000.00	24,123.79
DISBURSEMENTS								
Distribution-Shelters	5,650.00	4,849.11	5,650.00	5,948.41	-	-	-	-
Mobile Pump Unit	-	-	-	-	33,000.00	4,805.55	40,000.00	30,071.90
Equipment	-	-	-	-	15,500.00	5,056.94	15,000.00	-
Levee Repair	-	-	-	-	4,100.00	3,263.09	4,000.00	3,716.86
Legal Fees	-	-	-	-	450.00	456.48	550.00	421.05
Publications	-	-	-	-	160.00	-	250.00	-
Meetings	-	-	-	-	-	-	750.00	-
Bond Premium	-	-	-	-	7,500.00	11.98	9,000.00	500.00
Other	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	5,650.00	4,849.11	5,650.00	5,948.41	60,710.00	13,594.04	69,550.00	34,709.81
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(71.77)	-	(794.05)	(28,710.00)	21,853.85	(41,550.00)	(10,586.02)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,640.93	2,640.93	3,434.98	3,434.98	245,221.59	245,221.59	255,807.61	255,807.61
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,640.93</u>	<u>\$ 2,569.16</u>	<u>\$ 3,434.98</u>	<u>\$ 2,640.93</u>	<u>\$216,511.59</u>	<u>\$267,075.44</u>	<u>\$214,257.61</u>	<u>\$ 245,221.59</u>

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THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
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YEARS ENDED DECEMBER 31, 2016 AND 2015

	DELINQUENT TAX FUND				SHERIFF REVOLVING FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 1,500.00	\$ 2,859.29	\$ 3,500.00	\$ 1,128.87	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	23,600.00	30,640.00	5,000.00	25,610.50
Interest Income	5.00	28.87	-	8.44	40.00	275.66	60.00	52.79
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,505.00	2,888.16	3,500.00	1,137.31	23,640.00	30,915.66	5,060.00	25,663.29
DISBURSEMENTS								
Equipment	1,950.00	3,216.31	1,950.00	1,112.00	14,000.00	344.00	14,000.00	3,276.94
MSHP Criminal Records Expense	-	-	-	-	6,000.00	6,955.00	6,000.00	5,448.50
Other	1,100.00	163.57	1,110.60	203.60	26,000.00	26,800.00	-	-
Transfers Out	-	-	-	-	26,000.00	-	-	-
TOTAL DISBURSEMENTS	3,050.00	3,379.88	3,060.60	1,315.60	72,000.00	34,099.00	20,000.00	8,725.44
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,545.00)	(491.72)	439.40	(178.29)	(48,360.00)	(3,183.34)	(14,940.00)	16,937.85
CASH AND INVESTMENT BALANCES, JANUARY 1	8,649.69	8,649.69	8,827.98	8,827.98	61,171.94	61,171.94	44,234.09	44,234.09
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 7,104.69</u>	<u>\$ 8,157.97</u>	<u>\$ 9,267.38</u>	<u>\$ 8,649.69</u>	<u>\$ 12,811.94</u>	<u>\$ 57,988.60</u>	<u>\$ 29,294.09</u>	<u>\$ 61,171.94</u>

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THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
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	SECURITY INMATE FUND				ADMINISTRATIVE HANDLING COST FUND			
	2016		2015		2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 29,900.00	\$ 34,816.29	\$ 25,300.00	\$32,325.53	\$ 3,000.00	\$ 3,986.16	\$ 3,500.00	\$ 3,624.32
Interest Income	18.00	204.25	6.00	26.47	5.00	30.78	-	4.64
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	29,918.00	35,020.54	25,306.00	32,352.00	3,005.00	4,016.94	3,500.00	3,628.96
DISBURSEMENTS								
Inmate Expenses	52,000.00	32,500.00	22,000.00	4,139.95	-	-	-	-
Computer Maintenance	-	-	-	-	1,250.00	198.00	1,250.00	-
Training and Mileage	-	-	-	-	1,250.00	1,129.08	1,250.00	550.59
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	52,000.00	32,500.00	22,000.00	4,139.95	2,500.00	1,327.08	2,500.00	550.59
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(22,082.00)	2,520.54	3,306.00	28,212.05	505.00	2,689.86	1,000.00	3,078.37
CASH AND INVESTMENT								
BALANCES, JANUARY 1	40,771.91	40,771.91	12,559.86	12,559.86	6,680.46	6,680.46	3,602.09	3,602.09
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	\$ 18,689.91	\$ 43,292.45	\$ 15,865.86	\$40,771.91	\$ 7,185.46	\$ 9,370.32	\$ 4,602.09	\$ 6,680.46

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

THE COUNTY OF COOPER  
BOONVILLE, 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, 2016 AND 2015

	LEPC FUND			
	2016		2015	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 6,775.00	\$ -	\$ -	\$14,955.43
Charges for Services	-	-	-	-
Interest Income	-	57.65	-	1.90
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,775.00	57.65	-	14,957.33
DISBURSEMENTS				
Contract Labor	3,000.00	-	-	-
Office Supplies	14,275.00	200.00	-	-
Training and Mileage	2,000.00	194.63	-	-
Other	-	-	-	-
TOTAL DISBURSEMENTS	19,275.00	394.63	-	-
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(12,500.00)	(336.98)	-	14,957.33
CASH AND INVESTMENT				
BALANCES, JANUARY 1	14,957.33	14,957.33	-	-
CASH AND INVESTMENT				
BALANCES, DECEMBER 31	\$ 2,457.33	\$ 14,620.35	\$ -	\$14,957.33

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



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH AND INVESTMENT TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2016

	Retirement Fund	Schools	Fines Fund	Tax Sale Surplus	Unclaimed Fees	Bond Reserve
ASSETS						
Cash and Cash Equivalents	\$ (210.00)	\$ -	\$ 115,523.74	\$ 22,439.98	\$ 6,006.22	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>(210.00)</u>	<u>-</u>	<u>115,523.74</u>	<u>22,439.98</u>	<u>6,006.22</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>(210.00)</u>	<u>-</u>	<u>115,523.74</u>	<u>22,439.98</u>	<u>6,006.22</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (210.00)</u>	<u>\$ -</u>	<u>\$ 115,523.74</u>	<u>\$ 22,439.98</u>	<u>\$ 6,006.22</u>	<u>\$ -</u>
	Bond Payment	Collector	Recorder	Sheriff	Prosecuting Attorney	Deputy Supplemental Salary Fund
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 13,901,075.48	\$ 8,870.50	\$ 15,274.13	\$ (79.26)	\$ -
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>13,901,075.48</u>	<u>8,870.50</u>	<u>15,274.13</u>	<u>(79.26)</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>-</u>	<u>13,901,075.48</u>	<u>8,870.50</u>	<u>15,274.13</u>	<u>(79.26)</u>	<u>-</u>
UNRESERVED FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 13,901,075.48</u>	<u>\$ 8,870.50</u>	<u>\$ 15,274.13</u>	<u>\$ (79.26)</u>	<u>\$ -</u>
	Total Agency Funds					
ASSETS						
Cash and Cash Equivalents	\$ 14,068,900.79					
Investments	-					
TOTAL ASSETS	<u>14,068,900.79</u>					
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>14,068,900.79</u>					
UNRESERVED FUND BALANCES	<u>-</u>					
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,068,900.79</u>					

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

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

	Retirement Fund	Schools	Fines Fund	Tax Sale Surplus	Unclaimed Fees	Bond Reserve
ASSETS						
Cash and Cash Equivalents	\$ -	\$ 1,650.95	\$ 102,959.41	\$ 11,659.83	\$ 5,226.93	\$ 158,791.52
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>-</u>	<u>1,650.95</u>	<u>102,959.41</u>	<u>11,659.83</u>	<u>5,226.93</u>	<u>158,791.52</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	1,650.95	102,959.41	11,659.83	5,226.93	158,791.52
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 1,650.95</u>	<u>\$ 102,959.41</u>	<u>\$ 11,659.83</u>	<u>\$ 5,226.93</u>	<u>\$ 158,791.52</u>
	Bond Payment	Collector	Recorder	Sheriff	Prosecuting Attorney	Deputy Supplemental Salary Fund
ASSETS						
Cash and Cash Equivalents	\$ 18,727.50	\$ 13,959,066.85	\$ 8,718.50	\$ 16,239.26	\$ -	\$ 0.09
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>18,727.50</u>	<u>13,959,066.85</u>	<u>8,718.50</u>	<u>16,239.26</u>	<u>-</u>	<u>0.09</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	18,727.50	13,959,066.85	8,718.50	16,239.26	-	0.09
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,727.50</u>	<u>\$ 13,959,066.85</u>	<u>\$ 8,718.50</u>	<u>\$ 16,239.26</u>	<u>\$ -</u>	<u>\$ 0.09</u>
	Total Agency Funds					
ASSETS						
Cash and Cash Equivalents	\$ 14,283,040.84					
Investments	-					
TOTAL ASSETS	<u>14,283,040.84</u>					
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	<u>14,283,040.84</u>					
UNRESERVED FUND BALANCES	-					
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,283,040.84</u>					

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

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Cooper, 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 nine elected Constitutional Officers: Assessor, County Clerk, Collector, Coroner, Treasurer, Circuit Clerk/Recorder of Deeds, Sheriff, 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 county of Cooper County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The Senate Bill 40 Board Fund, with a separately appointed board, is separately audited by an independent certified public accounting firm and, therefore, is not included in this report. To receive information regarding the Senate Bill 40 Board Fund audit, the administration of this board will need to be contacted.

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 and Investment 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:

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

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.

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 COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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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.
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.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

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 COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2016 and 2015, for purposes of taxation, was:

	<u>2016</u>	<u>2015</u>
Real Estate	\$ 143,232,350	\$ 142,356,520
Personal Property	51,264,317	50,951,872
Railroad and Utilities	<u>45,668,239</u>	<u>45,698,036</u>
	<u>\$ 240,164,906</u>	<u>\$ 239,006,428</u>

During 2016 and 2015, the County Commission approved a \$0.5600 and \$0.5505, respectively, tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	<u>2016</u>	<u>2015</u>
General Revenue Fund	\$ 0.2408	\$ 0.2316
Special Road and Bridge Fund	<u>0.3192</u>	<u>0.3189</u>
	<u>\$ 0.5600</u>	<u>\$ 0.5505</u>

F. Cash and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

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 COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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II. CASH AND INVESTMENTS

The County maintains a cash investment pool that is available for 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 is separately held by several of the County's funds.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2016, and 2015, the carrying amount of the County's deposits was \$4,682,400.14 and \$4,293,330.09, and the bank balances were \$13,966,312.75 and \$15,793,358.87, respectively. The total bank balances as of December 31, 2016, and 2015 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, 2016, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 3,406,454.26
Investments	1,275,945.88
Total Governmental Funds	\$ 4,682,400.14
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	\$ 14,068,900.79
Investments	-
Total Agency Funds	14,068,900.79
Total Deposits and Investments as of December 31, 2016	\$ 18,751,300.93

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

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 2,921,224.80
Investments	1,372,105.29
Total Governmental Funds	\$ 4,293,330.09
<u>Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	\$ 14,283,040.84
Investments	-
Total Agency Funds	14,283,040.84
Total Deposits and Investments as of December 31, 2015	\$ 18,576,370.93

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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II. CASH AND INVESTMENTS (concluded)

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 year ended December 31, 2016, and 2015.

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.

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, 2016, and 2015.

III. LONG-TERM DEBT

The County issued Series 2009, Leasehold Revenue Refunding Bonds on December 30, 2009, for the purchase of the Law Enforcement Center with United Missouri Bank as the paying agent. On April 29, 2016 the County refinanced part of this debt with Central Bank of Boone County. The County has paid off part of the debt and has refinanced part during 2015 with a new loan for \$446,371. The interest rates vary between 2.8% and 4.6% with an end of term date of August 2020.

As of December 31, 2016, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2015	Amount Borrowed	Amount Repaid	Balance at December 31, 2016	Interest Paid During Year
Series 2009	\$ 870,000.00	\$ -	(\$870,000.00)	\$ -	\$ 9,155.67
Totals	<u>\$ 870,000.00</u>	<u>\$ -</u>	<u>(\$870,000.00)</u>	<u>\$ -</u>	<u>\$ 9,155.67</u>



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

III. LONG-TERM DEBT (Continued)

There are no future payments for the long-term debt as of December 31, 2016, since it was refinanced.

As of December 31, 2015, the payment for the long-term debt of the County is as follows:

	Balance at December 31, 2014	Amount Borrowed	Amount Repaid	Balance at December 31, 2015	Interest Paid During Year
Series 2009	\$ 995,000.00	\$ -	(\$125,000.00)	\$ 870,000.00	\$ 60,620.00
Totals	<u>\$ 995,000.00</u>	<u>\$ -</u>	<u>(\$125,000.00)</u>	<u>\$ 870,000.00</u>	<u>\$ 60,620.00</u>

The future payments for the long-term debt as of December 31, 2015, are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 130,000.00	\$ 37,455.00	\$ 167,455.00
2017	135,000.00	32,515.00	167,515.00
2018	140,000.00	26,980.00	166,980.00
2019	145,000.00	21,100.00	166,100.00
2020	320,000.00	14,720.00	334,720.00
	<u>\$ 870,000.00</u>	<u>\$ 132,770.00</u>	<u>\$ 1,002,770.00</u>

IV. CAPITAL LEASES

On April 29, 2016, the County entered into a lease purchase agreement with Central Bank of Boone County to refinance \$446,371 of the \$870,000 2009 leasehold refunding revenue bonds. The lease purchase agreement calls for eleven quarterly payments of \$41,721.87 starting February 1, 2017. The balance outstanding on this lease purchase agreement as of December 31, 2016 is \$446,371. The interest rate on this lease is 1.39%.

As of December 31, 2016, the payment for the lease purchase of the County is as follows:

	Balance at December 31, 2015	Amount Borrowed	Amount Repaid	Balance at December 31, 2016	Interest Paid During Year
Lease Purchase	\$ -	\$ 446,371.00	\$ -	\$ 446,371.00	\$ -
Totals	<u>\$ -</u>	<u>\$ 446,371.00</u>	<u>\$ -</u>	<u>\$ 446,371.00</u>	<u>\$ -</u>

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

IV. CAPITAL LEASES (Concluded)

The future payments for the lease purchase as of December 31, 2016 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 158,335.47	\$ 8,552.04	\$ 166,887.51
2018	163,734.80	3,152.69	166,887.49
2019	124,300.73	864.89	125,165.62
	<u>\$ 446,371.00</u>	<u>\$ 12,569.62</u>	<u>\$ 458,940.62</u>

The County entered into a capital lease purchase agreement in July 2012 with a local bank for the purchase of two 2012 John Deere road graders. Four annual principal and interest payments of \$105,769 are required. The interest rate is 2.25%.

As of December 31, 2016, the payment for the capital lease of the County is as follows:

	<u>Balance at December 31, 2015</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at December 31, 2016</u>	<u>Interest Paid During Year</u>
Road Graders	\$ 103,403.63	\$ -	(\$103,403.63)	\$ -	\$ 2,085.40
Totals	<u>\$ 103,403.63</u>	<u>\$ -</u>	<u>(\$103,403.63)</u>	<u>\$ -</u>	<u>\$ 2,085.40</u>

As of December 31, 2015, the payment for the capital lease of the County is as follows:

	<u>Balance at December 31, 2014</u>	<u>Amount Borrowed</u>	<u>Amount Repaid</u>	<u>Balance at December 31, 2015</u>	<u>Interest Paid During Year</u>
Road Graders	\$ 204,507.31	\$ -	(\$101,103.68)	\$ 103,403.63	\$ 4,665.32
Totals	<u>\$ 204,507.31</u>	<u>\$ -</u>	<u>(\$101,103.68)</u>	<u>\$ 103,403.63</u>	<u>\$ 4,665.32</u>

The future payments for the capital lease as of December 31, 2015, are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 103,403.63	\$ 2,085.40	\$ 105,489.03
	<u>\$ 103,403.63</u>	<u>\$ 2,085.40</u>	<u>\$ 105,489.03</u>

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

V. OPERATING LEASES

On July 1, 2014, the County entered into a lease with Loesing Properties, LLC to lease office space. The lease agreement calls for monthly rent payments of \$1,275 for 2015, \$1,375 for 2016, and \$1,475 for 2017. The lease expires January 31, 2018. The rent payments were \$16,500 and \$15,300 for December 31, 2016, and December 31, 2015, respectively.

The future payments for the operating lease are as follows:

Year Ending December 31,	Principal	Total
2016	\$ 16,500.00	\$ 16,500.00
2017	17,700.00	17,700.00
2018	1,475.00	1,475.00
	<u>\$ 35,675.00</u>	<u>\$ 35,675.00</u>

On December 27, 2012, the County entered into a month to month lease for office space for the prosecuting attorney. The lease agreement calls for monthly rent payments of \$500. The rent payments were \$6,000 and \$6,000 for December 31, 2016, and December 31, 2015, respectively. Since the lease is month to month and can expire at any time, a future payment schedule will not be presented.

On May 17, 2014, the County entered into a lease with Toyota Financial Services for a 2014 Toyota Tundra for the County Clerk's office. This lease agreement calls for monthly rent payments of \$484.32 for 36 months. The lease was paid off early and terminated with the County on August 4, 2016 with a lump sum payment of \$4,843.20. An accidental overpayment of \$484.32 was noted on the lease.

VI. INTERFUND TRANSFERS

The following transfers were made during the years ended December 31, 2016 and 2015.

Fund	2016		2015	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 40,000.00	\$ 175,414.98	\$ 20,000.00	\$ 15,421.66
Special Road and Bridge Fund	151,438.23	-	97,941.62	-
Assessment Fund	15,414.98	-	15,421.66	-
Road and Bridge Trust Fund	-	151,438.23	-	97,941.62
Law Enforcement Center Fund	160,000.00	-	-	-
Election Services Fund	-	20,000.00	-	-
Collector's Tax Maintenance Fund	-	20,000.00	-	20,000.00
	<u>\$ 366,853.21</u>	<u>\$ 366,853.21</u>	<u>\$ 133,363.28</u>	<u>\$ 133,363.28</u>

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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VII. 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 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.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (Concluded)

B. Contributions (Concluded)

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, 2016, and 2015 were \$149,141.80 and \$138,885.54, respectively.

VIII. 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 did not have any COBRA participants at December 31, 2016, or December 31, 2015.

IX. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 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 \$2,618 and \$2,244, respectively, for the years ended December 31, 2016, and 2015.

X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date. As of the audit report date some investigation is pending concerning a lease within the County Clerk's office.

B. Compensated Absences

The County provides employees with up to fifteen days of paid vacation based upon the number of years of continuous service. This ranges from getting five days after the first year of service, ten days between two years and twelve years of service, and fifteen days after twelve years of service. Vacation time must be used in the year it is earned. Upon termination from county employment, an employee is reimbursed for unused vacation for that year. 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 refunding 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 COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2016 AND 2015

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XI. 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 (Section 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.

XII. SUBSEQUENT EVENTS

There were no subsequent events to report as of the audit report date.

**SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT**

## **STATE COMPLIANCE SECTION**



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2016, expenditures exceeded those budgeted for the following funds: Delinquent Tax Fund.
- B. For the year ended December 31, 2015, expenditures exceeded those budgeted for the following funds: Collector's Tax Maintenance Fund, Time Payment Fund and Adult Abuse Fund.
- C. For the year ended December 31, 2015, the LEPC Fund did not have a budget.
- D. For the year ended December 31, 2015, the Election Services Fund was deficit budgeted.

## **FEDERAL COMPLIANCE SECTION**



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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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 Cooper, 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 Cooper ("County") as of and for the years ended December 31, 2016, and 2015, 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 27, 2017.

**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 have not been 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 2016-001, FS 2016-002]

## **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 27, 2017



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To The County Commission  
The County of Cooper, Missouri

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

We have audited the County of Cooper'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, 2016, and 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we 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.

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

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 major federal programs for the years ended December 31, 2016, and 2015.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items SA 2016-001 and SA 2016-002. Our opinion on each major program is not modified with respect to these matters.

The County's responses to the noncompliance 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 audit procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The County's responses to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the responses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Daniel Jones & Associates*

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

June 27, 2017

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

FEDERAL GRANT/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY NUMBER	12/31/2016 FEDERAL EXPENDITURES	12/31/2016 PASSED THROUGH TO SUBRECIPIENTS	12/31/2015 FEDERAL EXPENDITURES	12/31/2015 PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<b>U.S. DEPARTMENT OF INTERIOR</b>							
DIRECT PROGRAM							
PILT - Payment in Lieu of Taxes	15.226	N/A	\$ 10,877.00	\$ -	\$ 10,680.00	\$ -	\$ 21,557.00
Total U.S. Department of Interior.....			<u>10,877.00</u>	<u>-</u>	<u>10,680.00</u>	<u>-</u>	<u>21,557.00</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>							
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY							
Crime Victim Assistance	16.575	2012-VOCA-005-SE 2016-VOCA-06-NC	7,396.75 20,831.75	- -	25,205.86 -	- -	32,602.61 20,831.75
Total CFDA #16.575.....			<u>28,228.50</u>	<u>-</u>	<u>25,205.86</u>	<u>-</u>	<u>53,434.36</u>
DIRECT PROGRAM							
Bulletproof Vest Grant Program	16.607	N/A	-	-	1,309.98	-	1,309.98
PASSED THROUGH MISSOURI DEPARTMENT OF PUBLIC SAFETY							
Edward Byrne Memorial Justice Grant Program	16.738	2015-LLEBG-019	-	-	8,815.76	-	8,815.76
Total U.S. Department of Justice.....			<u>28,228.50</u>	<u>-</u>	<u>35,331.60</u>	<u>-</u>	<u>63,560.10</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>							
PASSED THROUGH MISSOURI HIGHWAY AND TRANSPORTATION COMMISSION							
Highway Planning and Construction	20.205	BRO-027(16) BRO-027(17)	- 299,673.70	- -	631,996.58 1,296.83	- -	631,996.58 300,970.53
Total CFDA #20.205.....			<u>299,673.70</u>	<u>-</u>	<u>633,293.41</u>	<u>-</u>	<u>932,967.11</u>
Total U.S. Department of Transportation.....			<u>299,673.70</u>	<u>-</u>	<u>633,293.41</u>	<u>-</u>	<u>932,967.11</u>
<b>GENERAL SERVICES ADMINISTRATION</b>							
PASSED THROUGH MISSOURI OFFICE OF ADMINISTRATION							
Donation of Federal Surplus Personal Property	39.003	N/A	5,428.20	-	1,836.39	-	7,264.59
Total General Services Administration.....			<u>5,428.20</u>	<u>-</u>	<u>1,836.39</u>	<u>-</u>	<u>7,264.59</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
PASSED THROUGH MISSOURI DEPARTMENT OF SOCIAL SERVICES							
Child Support Enforcement	93.563	N/A	131,592.84	-	102,002.15	-	233,594.99
Total U.S. Department of Health and Human Services.....			<u>131,592.84</u>	<u>-</u>	<u>102,002.15</u>	<u>-</u>	<u>233,594.99</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>							
PASSED THROUGH MISSOURI STATE EMERGENCY MANAGEMENT AGENCY							
Emergency Management Performance Grants	97.042	2015-EP-00043-031 2016-EP-00004-031	- 37,011.93	- -	78,972.60 -	- -	78,972.60 37,011.93
Total CFDA #97.042.....			<u>37,011.93</u>	<u>-</u>	<u>78,972.60</u>	<u>-</u>	<u>115,984.53</u>
Total U.S. Department of Homeland Security.....			<u>37,011.93</u>	<u>-</u>	<u>78,972.60</u>	<u>-</u>	<u>115,984.53</u>
Total.....			<u>\$ 512,812.17</u>	<u>\$ -</u>	<u>\$ 862,116.15</u>	<u>\$ -</u>	<u>\$ 1,374,928.32</u>

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



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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NOTE 1 – BASIS OF PRESENTATION

I. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the County of Cooper under programs of the federal government for the years ended December 31, 2016, and 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Cooper, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Cooper.

II. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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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? 2016 ☐ Yes ☒ No  
2015 ☐ Yes ☒ No
  - b. Significant deficiency (ies) identified? 2016 ☒ Yes ☐ None Reported  
2015 ☒ Yes ☐ None Reported
3. Noncompliance material to financial statements noted? 2016 ☐ Yes ☒ No  
2015 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
  - a. Material weakness(es) identified? 2016 ☐ Yes ☒ No  
2015 ☐ Yes ☒ No
  - b. Significant deficiency(ies) identified? 2016 ☒ Yes ☐ None Reported  
2015 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major programs: 2016 - Unmodified  
2015 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2016 ☒ Yes ☐ No  
2015 ☒ Yes ☐ No



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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II. FINANCIAL STATEMENT FINDINGS (Concluded)

FS 2016-002     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.

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 County 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: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015

SA 2016-001	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
	Pass-Through Grantor:	Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.607, 16.738, 93.563, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants
	Award Year	2016 and 2015
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

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 preparation of the Schedule of Expenditures of Federal Awards (SEFA).

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)

SA 2016-001 Recommendation: The County should implement procedures to ensure that the SEFA 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 on the SEFA. 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: The County Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

SA 2016-002	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass- Through Entity	
	Identification Number:	All
	Award Year:	2015 and 2016
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEARS  
ENDED DECEMBER 31, 2016 AND 2015 (Concluded)

SA 2016-002 Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (660) 882-2228.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 14/13-01 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.

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 County 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: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as FS 2016-001.

FS 14/13-02 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.

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.



THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (Concluded)

FS 14/13-02 Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County 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: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as FS 2016-002.

FS 14/13-03 Criteria: Under the provisions of Statements on Auditing Standards (SAS) No. 122, *Statements on Auditing Standards: Clarification and Recodification*, sufficient internal controls over financial reporting must be present.

Condition: The County's financial statements presented in the financial statements have material misstatements in the classification of receipts, though the total balances are reported correctly. Due to the number of misclassifications in the financial statements, the financial statements have not been adjusted to properly state receipts for the various funds affected.

Context: During the engagement, we noted that the classifications of receipts into the financial statements were incorrectly reported.

Effect: The design of the internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Improperly classified presentations to the Commission could adversely affect the ability to make management decisions.

Cause: The County had a lack of internal controls over the review and approval of the County financial statements as presented to the State of Missouri and independent auditors.

Recommendation: The County Commission, County Clerk, and respective officials take more care in the preparation of the budget document and financial statement each year to ensure the proper classification of receipt transactions

Views of responsible officials and planned corrective actions: The County Clerk will prepare the budget document and financial statement to ensure proper classification of receipt transactions. The County Commission can be reached at the phone number (660) 882-2228.

Status: Management has corrected this issue during the current audit period.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS - PRIOR YEAR

SA 14/13-01	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Transportation, General Services Administration, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
Other Information	Pass-Through Grantor:	Department of Public Safety, Missouri Highway and Transportation Commission, Office of Administration, Missouri Department of Social Services, Missouri State Emergency Management Agency
Significant Deficiency	Federal CFDA Number:	15.226, 16.575, 16.738, 20.205, 39.003, 93.563, 97.036, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant Program, Highway Planning and Construction, Donation of Federal Surplus Personal Property, Child Support Enforcement, Presidentially Declared Disasters, and Emergency Management Performance Grants

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: OMB Circular A-133 requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

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 preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA 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 on the SEFA. 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.

THE COUNTY OF COOPER  
BOONVILLE, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015

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II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS - PRIOR YEAR (Concluded)

SA 14/13-01     Views of responsible officials and planned corrective actions: The County Clerk will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

Status: It appears no corrective action plan has been implemented. Therefore, this finding has been re-issued in the current year as SA 2016-001.

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# Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

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June 27, 2017

To the Board of Commissioners  
County of Cooper

In planning and performing our audit of the regulatory based financial statements of the County of Cooper (the "County") as of and for the years ended December 31, 2016 and 2015, 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 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 did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

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. Information Required by Professional Standards
- III. Management Comments

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

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 2016-001 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.

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 County 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: Cooper County will work at developing an internal control document to ensure that controls are in place, communicated and operating effectively. The County Commission can be reached at the phone number (660) 882-2228.

FS 2016-002 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.

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 County 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: Cooper County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks. The County Commission can be reached at the phone number (660) 882-2228.

## I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (Continued)

SA 2016-001	Federal Grantor:	U.S. Department of Interior, U.S. Department of Justice, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security
	Pass-Through Grantor:	Missouri Department of Public Safety, Missouri Department of Social Services, Missouri State Emergency Management Agency
	Federal CFDA Number:	15.226, 16.575, 16.607, 16.738, 93.563, 97.042
	Program Title:	PILT – Payment in Lieu of Taxes, Crime Victim Assistance, Bulletproof Vest Grant Program, Edward Byrne Memorial Justice Grant Program, Child Support Enforcement, and Emergency Management Performance Grants
	Award Year	2016 and 2015
	Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The Schedule of Expenditures of Federal Awards contained errors.

Criteria: The Uniform Guidance requires the auditee to prepare the Schedule of Expenditures of Federal Awards.

Condition: Through auditing procedures, we were able to correct and support the amounts reported on the Schedule of Expenditures of Federal Awards (SEFA). Prior to these corrections, the Schedule of Expenditures of Federal Awards (SEFA) was prepared with incorrect financial information.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered a number of errors related to the Schedule of Expenditures of Federal Awards (SEFA).

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 preparation of the Schedule of Expenditures of Federal Awards (SEFA).

Recommendation: The County should implement procedures to ensure that the SEFA 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 on the SEFA. 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: The County Clerk (Darryl Kempf) will work with the County accounting support management to develop a system to identify the federal expenditures that are required to be reported on the Schedule of Expenditures of Federal Awards. The County Commission can be reached at the phone number (660) 882-2228.

## I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (Concluded)

SA 2016-002                      Federal Grantor:                      All  
                                         Pass-Through Grantor:                      All  
                                         Federal CFDA Number:                      All  
                                         Program Title:                      All  
                                         Pass- Through Entity  
                                         Identification Number:                      All  
                                         Award Year:                      2015 and 2016  
                                         Type of Finding:                      Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal control over federal awards.

Criteria: Uniform Guidance requires the auditee to document internal controls over each federal program.

Condition: During the walkthroughs of the County, we noted there is not documentation over internal controls with regards to federal awards in place.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we noted there was not adequate internal control documentation of each federal program.

Effect: Not documenting internal controls over federal compliance requirements could result in the noncompliance of a major component of the federal program.

Cause: Adequate emphasis was not placed on the documentation of internal controls required under the *Uniform Guidance*.

Recommendation: We recommend that the County formally document internal controls over federal programs in accordance with the *Uniform Guidance*.

Views of responsible officials and planned corrective actions: The County Clerk (Darryl Kempf) is in the process of preparing the needed documentation to document their internal control structure in conformity with the *Uniform Guidance*. The Clerk expects to complete this by the next audit period. The Clerk's office can be reached at (660) 882-2228.

## II. 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 the Uniform Guidance*, 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 29, 2017. 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

## **II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Continued)**

### Significant Audit Findings (concluded)

2016 fiscal year. We noted no transactions entered into by the County during the years 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 27, 2017.

### 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.



## **II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)**

### Other Matters

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.

## **III. MANAGEMENT COMMENTS**

During the course of our audit, a lease was entered into by the County Clerk using the Election Services Fund without the approval being documented within the Commission's meeting minutes. We would recommend that all lease or debt obligations be documented within the meeting minutes when approved by the Commission.