

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
AND SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2017

**THE COUNTY OF LINCOLN  
TROY, 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 Lincoln, Missouri

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

We have audited the accompanying financial statements of the County of Lincoln ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2017, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the year 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 opinion.

### ***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, 2017, or changes in financial position or cash flows thereof for the year 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, 2017, and their respective cash receipts and disbursements, and budgetary results for the year 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 Lincoln’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* (Uniform Guidance) 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 18, 2018, on our consideration of the County of Lincoln'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 solely 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 Lincoln's internal control over financial reporting and compliance.

*Daniel Jones & Associates*

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

June 18, 2018

## **FINANCIAL STATEMENTS**

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES -  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

FUND	CASH BALANCES JANUARY 1, 2017	RECEIPTS 2017	DISBURSEMENTS 2017	CASH BALANCES DECEMBER 31, 2017
General Revenue Fund	\$ 2,282,736.99	\$ 6,452,423.06	\$ 6,293,871.60	\$ 2,441,288.45
Special Road and Bridge Fund	1,678,932.42	7,989,042.12	7,629,850.97	2,038,123.57
Assessment Fund	417,312.63	744,281.13	752,820.96	408,772.80
Law Enforcement Trust Fund	171,699.38	5,575,406.96	5,347,673.74	399,432.60
911 Fund	2,936.14	1,580,764.40	1,493,209.91	90,490.63
L.E.T. Fund	4,956.19	6,963.79	-	11,919.98
P.A.T. Fund	11,921.68	1,286.00	-	13,207.68
Sheltercare Fund	28,801.31	21,491.49	24,638.56	25,654.24
Collector's Tax Maintenance Fund	116,342.28	93,433.36	74,351.16	135,424.48
Jail Improvement Fund	1,114.78	-	1,114.78	-
Civil Fee Fund	68,776.40	52,855.23	56,321.98	65,309.65
P.A. Bad Check Fund	49,516.79	9,960.94	5,169.07	54,308.66
Recorder User Fees Fund	72,652.99	43,220.07	6,240.31	109,632.75
P.A. Delinquent Tax Fund	4,540.01	2,275.49	234.00	6,581.50
Election Service Fund	73,379.47	27,829.24	37,489.96	63,718.75
Sheriff's Revolving Fund	122,080.70	14,391.96	38,864.34	97,608.32
L.E. Restitution Fund	87,640.34	24,840.67	38,410.95	74,070.06
Argent Oaks NID Fund	8,047.41	503.10	8,144.45	406.06
Wildoradoe Estates NID Fund	708.77	2,125.92	708.77	2,125.92
Westmier Estates NID Fund	1,747.47	438.84	1,747.47	438.84
Clarks Pointe NID Fund	6,398.47	8.02	6,398.47	8.02
Spring Branch NID Fund	13,510.42	9,960.21	10,005.79	13,464.84
Springhaven NID Fund	30,247.22	10,105.27	30,024.96	10,327.53
Orchardview NID Fund	2,151.70	2,163.52	2,151.70	2,163.52
Ridgecrest NID Fund	6,476.74	2,382.40	6,476.74	2,382.40
Inmate Securty Fund	200,009.17	338,691.35	408,851.06	129,849.46
Special Elections Fund	35,783.59	70,896.06	67,718.62	38,961.03
Equitable Sharing Fund	110,056.92	8,880.20	80,132.85	38,804.27
CEPF Grant Fund	24,392.26	4,555.35	14,027.82	14,919.79
BRO Fund	507.02	6.44	-	513.46
Community Development Block Grant Fund	25.00	5,611.00	-	5,636.00
Building Fund	-	100,000.00	-	100,000.00
Lakeview NID Fund	88,500.35	65,036.85	47,469.25	106,067.95
Election Equipment Fund	30,106.07	22,670.47	-	52,776.54
Recovery Fund	312,477.86	295,373.57	580,839.92	27,011.51
<b>TOTAL</b>	<b>\$ 6,066,486.94</b>	<b>\$ 23,579,874.48</b>	<b>\$ 23,064,960.16</b>	<b>\$ 6,581,401.26</b>

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



THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	GENERAL REVENUE FUND	
	2017	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	\$ 1,473,077.53	\$ 1,515,448.97
Sales Taxes	2,520,000.00	2,696,323.74
Intergovernmental	805,876.00	616,089.93
Charges for Services	1,244,650.00	1,308,451.64
Interest	12,500.00	52,617.85
Other	180,500.00	163,490.93
Transfers In	137,963.89	100,000.00
TOTAL RECEIPTS	<u>6,374,567.42</u>	<u>6,452,423.06</u>
DISBURSEMENTS		
County Commission	198,095.00	241,744.04
County Clerk	179,922.00	172,370.25
Economic Development	148,110.08	129,962.88
Elections	50,000.00	33,701.99
Voter Registration	95,659.80	88,080.21
Buildings and Grounds	587,600.00	547,588.66
Project Coordinator	68,280.00	67,302.83
Auditor	63,534.00	61,815.20
Employee Fringe Benefits	639,127.00	616,676.11
County Treasurer	103,706.00	100,942.37
Collector	265,114.64	248,427.07
Recorder of Deeds	199,642.40	193,851.05
Portal Plus II	325,000.00	279,526.19
Circuit Clerk	98,124.51	85,973.57
Court Reporter	6,100.00	1,906.00
Court Administration	145,902.00	108,441.85
Public Administrator	94,442.84	90,126.80
General	1,065,301.00	881,589.78
Insurance Claim Activity	25,000.00	36,287.24
Prosecuting Attorney	833,942.58	742,933.87
Juvenile Officer	181,336.96	171,030.53
Coroner	72,673.65	63,121.76
Maintenance of Efforts	15,537.00	15,524.95
Flood Plain Manager	46,602.51	43,411.23
Miscellaneous	11,628.00	11,628.00
Surveyor	3,000.00	-
Emergency Management	102,318.00	121,644.58
Fringe Benefits	-	-
Capital Outlay	542,000.00	335,762.59
Transfers Out	802,500.00	802,500.00
Emergency Fund	189,740.00	-
TOTAL DISBURSEMENTS	<u>7,159,939.97</u>	<u>6,293,871.60</u>
RECEIPTS OVER (UNDER)		
DISBURSEMENTS	(785,372.55)	158,551.46
CASH, JANUARY 1	<u>2,282,736.99</u>	<u>2,282,736.99</u>
CASH, DECEMBER 31	<u>\$ 1,497,364.44</u>	<u>\$ 2,441,288.45</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>SPECIAL ROAD AND BRIDGE FUND</u>	
	2017	
	<u>BUDGET</u>	<u>ACTUAL</u>
<b>RECEIPTS</b>		
Property Taxes	\$ 1,737,026.00	\$ 1,799,623.36
Sales Taxes	2,520,154.00	2,696,242.78
Charges for Services	6,000.00	-
Intergovernmental	2,999,233.00	1,222,244.37
Interest	11,010.00	33,124.77
Other	2,505,150.00	1,656,966.92
Transfers In	100,000.00	580,839.92
<b>TOTAL RECEIPTS</b>	<b>9,878,573.00</b>	<b>7,989,042.12</b>
<b>DISBURSEMENTS</b>		
Salaries	973,867.00	896,262.56
Employee Fringe Benefits	322,956.00	325,515.52
Supplies	1,830,500.00	1,727,293.35
Insurance	30,000.00	28,271.00
Equipment Repairs	195,000.00	216,458.59
Rentals	75,000.00	29,743.22
Equipment Purchases	2,578,625.00	2,792,370.20
R&B Construction	2,291,724.00	824,045.49
Other Expenditures	103,000.00	659,843.54
Office	58,000.00	30,047.50
Transfers Out	648,964.00	100,000.00
<b>TOTAL DISBURSEMENTS</b>	<b>9,107,636.00</b>	<b>7,629,850.97</b>
<b>RECEIPTS OVER (UNDER)</b>		
DISBURSEMENTS	770,937.00	359,191.15
<b>CASH, JANUARY 1</b>	<b>1,678,932.42</b>	<b>1,678,932.42</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 2,449,869.42</b>	<b>\$ 2,038,123.57</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	ASSESSMENT FUND		LAW ENFORCEMENT TRUST FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>RECEIPTS</b>				
Sales Taxes	\$ -	\$ -	\$ 2,720,000.00	\$ 2,898,750.29
Intergovernmental	810,940.00	729,802.51	2,273,700.00	2,291,126.73
Charges for Services	6,000.00	6,401.00	202,615.00	133,157.56
Interest	2,500.00	7,707.32	1,000.00	4,363.43
Other	500.00	370.30	115,800.00	148,008.95
Transfers In	-	-	225,000.00	100,000.00
<b>TOTAL RECEIPTS</b>	<b>819,940.00</b>	<b>744,281.13</b>	<b>5,538,115.00</b>	<b>5,575,406.96</b>
<b>DISBURSEMENTS</b>				
Salaries	408,930.00	399,505.13	3,571,895.01	3,503,302.94
Contracted Services	128,000.00	127,901.78	-	-
Office Expenses	62,500.00	58,054.40	29,000.00	26,582.12
Rent	3,000.00	2,481.27	2,100.00	1,880.98
Equipment/Maintenance	19,500.00	13,877.88	12,000.00	13,902.92
Utilities	-	-	95,000.00	94,032.54
Training	4,500.00	4,753.42	15,000.00	8,985.60
Insurance	-	-	145,000.00	124,264.00
Uniform Allowance	-	-	28,000.00	25,446.53
Prisoner Meals	-	-	280,000.00	271,730.91
Auto Expenses	20,000.00	19,881.90	149,000.00	144,901.02
Dare and Great Program	-	-	10,000.00	10,000.00
Medical Expenses	-	-	50,000.00	40,305.51
Kitchen Supplies	-	-	7,500.00	9,009.42
Fringe Benefits	132,200.00	126,075.66	1,029,645.00	1,071,856.67
Other	-	289.52	3,000.00	1,472.58
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>778,630.00</b>	<b>752,820.96</b>	<b>5,427,140.01</b>	<b>5,347,673.74</b>
<b>RECEIPTS OVER (UNDER)</b>				
DISBURSEMENTS	41,310.00	(8,539.83)	110,974.99	227,733.22
<b>CASH, JANUARY 1</b>	<b>417,312.63</b>	<b>417,312.63</b>	<b>171,699.38</b>	<b>171,699.38</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 458,622.63</b>	<b>\$ 408,772.80</b>	<b>\$ 282,674.37</b>	<b>\$ 399,432.60</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	911 FUND		L.E.T. FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>RECEIPTS</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	452,150.00	462,845.30	8,218.00	6,865.47
Interest	55.00	100.89	15.00	98.32
Other	486,700.00	515,318.21	-	-
Transfers In	602,500.00	602,500.00	-	-
<b>TOTAL RECEIPTS</b>	<b>1,541,405.00</b>	<b>1,580,764.40</b>	<b>8,233.00</b>	<b>6,963.79</b>
<b>DISBURSEMENTS</b>				
Salaries	777,368.27	771,419.42	-	-
Fringe Benefits	217,000.00	213,976.09	-	-
Contracted Services	15,381.00	15,165.62	-	-
Office	9,206.00	5,432.67	-	-
Equipment and Maintenance	368,700.01	372,731.09	-	-
Utilities	8,000.00	7,283.95	-	-
Monthly Tariffs	76,000.00	73,451.43	-	-
Training	38,000.00	26,434.39	7,500.00	-
Software and Licensing	2,000.00	1,949.84	-	-
Uniforms	8,000.00	4,469.10	-	-
Other	1,500.00	896.31	-	-
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>1,521,155.28</b>	<b>1,493,209.91</b>	<b>7,500.00</b>	<b>-</b>
<b>RECEIPTS OVER (UNDER)</b>				
<b>DISBURSEMENTS</b>	<b>20,249.72</b>	<b>87,554.49</b>	<b>733.00</b>	<b>6,963.79</b>
<b>CASH , JANUARY 1</b>	<b>2,936.14</b>	<b>2,936.14</b>	<b>4,956.19</b>	<b>4,956.19</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 23,185.86</b>	<b>\$ 90,490.63</b>	<b>\$ 5,689.19</b>	<b>\$ 11,919.98</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	P.A.T. FUND		SHELTERCARE FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	\$ 1,700.00	\$ 1,126.06	\$ 25,500.00	\$ 21,005.77
Interest	59.00	159.94	140.00	485.72
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,759.00	1,286.00	25,640.00	21,491.49
DISBURSEMENTS				
Training	1,700.00	-	-	-
Robertson Center Funding	-	-	24,638.56	24,638.56
Other	-	-	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,700.00	-	24,638.56	24,638.56
RECEIPTS OVER (UNDER) DISBURSEMENTS	59.00	1,286.00	1,001.44	(3,147.07)
CASH, JANUARY 1	11,921.68	11,921.68	28,801.31	28,801.31
CASH, DECEMBER 31	\$ 11,980.68	\$ 13,207.68	\$ 29,802.75	\$ 25,654.24

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>COLLECTOR'S TAX MAINTENANCE FUND</u>		<u>JAIL IMPROVEMENT FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Interest	\$ 500.00	\$ 1,736.68	\$ -	\$ -
Other	80,000.00	91,696.68	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>80,500.00</u>	<u>93,433.36</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS				
Office Expenses	16,000.00	15,668.21	-	-
Training	5,000.00	3,359.32	-	-
Contracted Services	5,000.00	2,002.22	-	-
Utilities	-	-	-	-
Software and Software Maintenance	15,000.00	14,630.59	-	-
Equipment & Maintenance	6,000.00	2,811.41	-	-
Jail Maintenance and Repairs	-	-	1,114.78	1,114.78
Other	41,000.00	35,879.41	-	-
Transfers Out	10,000.00	-	-	-
TOTAL DISBURSEMENTS	<u>98,000.00</u>	<u>74,351.16</u>	<u>1,114.78</u>	<u>1,114.78</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(17,500.00)	19,082.20	(1,114.78)	(1,114.78)
CASH, JANUARY 1	<u>116,342.28</u>	<u>116,342.28</u>	<u>1,114.78</u>	<u>1,114.78</u>
CASH, DECEMBER 31	<u>\$ 98,842.28</u>	<u>\$ 135,424.48</u>	<u>\$ -</u>	<u>\$ -</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	CIVIL FEE FUND		P.A. BAD CHECK FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>RECEIPTS</b>				
Charges for Services	\$ 54,000.00	\$ 52,039.64	\$ 11,330.00	\$ 9,313.00
Interest	300.00	815.59	225.00	647.94
Other	-	-	-	-
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>54,300.00</b>	<b>52,855.23</b>	<b>11,555.00</b>	<b>9,960.94</b>
<b>DISBURSEMENTS</b>				
Professional and Contract Services	8,000.00	5,375.81	-	-
Training	20,000.00	19,421.14	-	-
Supplies and Equipment	23,000.00	18,864.13	-	-
Investigation and Evidence	7,000.00	5,456.37	-	-
PA Bad Check Expense	-	-	10,000.00	4,269.07
MOPS Fees	-	-	-	900.00
Other	5,500.00	7,204.53	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>63,500.00</b>	<b>56,321.98</b>	<b>10,000.00</b>	<b>5,169.07</b>
<b>RECEIPTS OVER (UNDER)</b>				
DISBURSEMENTS	(9,200.00)	(3,466.75)	1,555.00	4,791.87
<b>CASH, JANUARY 1</b>	<b>68,776.40</b>	<b>68,776.40</b>	<b>49,516.79</b>	<b>49,516.79</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 59,576.40</b>	<b>\$ 65,309.65</b>	<b>\$ 51,071.79</b>	<b>\$ 54,308.66</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	RECORDER USER FEES FUND		P.A. DELINQUENT TAX FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>RECEIPTS</b>				
Charges for Services	\$ -	\$ -	\$ 300.00	\$ 2,214.96
Interest	50.00	1,141.32	15.00	60.53
Other	30,000.00	42,078.75	-	-
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>30,050.00</b>	<b>43,220.07</b>	<b>315.00</b>	<b>2,275.49</b>
<b>DISBURSEMENTS</b>				
Contracted Services	7,000.00	5,117.36	-	-
Equipment and Furniture	22,000.00	1,122.95	-	-
Other	1,000.00	-	300.00	234.00
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>30,000.00</b>	<b>6,240.31</b>	<b>300.00</b>	<b>234.00</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>50.00</b>	<b>36,979.76</b>	<b>15.00</b>	<b>2,041.49</b>
<b>CASH, JANUARY 1</b>	<b>72,652.99</b>	<b>72,652.99</b>	<b>4,540.01</b>	<b>4,540.01</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 72,702.99</b>	<b>\$ 109,632.75</b>	<b>\$ 4,555.01</b>	<b>\$ 6,581.50</b>

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



THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	ELECTION SERVICE FUND		SHERIFF'S REVOLVING FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 12,426.40	\$ 18,395.90	\$ 2,000.00	\$ -
Charges for Services	7,900.00	8,552.04	-	-
Interest	300.00	881.30	550.00	1,342.76
Other	-	-	60,000.00	13,049.20
Transfers In	-	-	-	-
TOTAL RECEIPTS	20,626.40	27,829.24	62,550.00	14,391.96
DISBURSEMENTS				
Contracted Services	20,000.00	6,049.45	29,000.00	8,171.10
Office Supplies	5,000.00	751.00	15,000.00	6,335.09
Election Expenses	8,691.00	8,691.00	-	-
Equipment Maintenance	-	-	16,000.00	8,351.13
Training	15,000.00	21,928.52	6,000.00	11,509.93
Vehicle Purchase	-	-	-	-
Other	500.00	69.99	27,000.00	4,497.09
Transfers Out	-	-	25,000.00	-
TOTAL DISBURSEMENTS	49,191.00	37,489.96	118,000.00	38,864.34
RECEIPTS OVER (UNDER) DISBURSEMENTS	(28,564.60)	(9,660.72)	(55,450.00)	(24,472.38)
CASH, JANUARY 1	73,379.47	73,379.47	122,080.70	122,080.70
CASH, DECEMBER 31	\$ 44,814.87	\$ 63,718.75	\$ 66,630.70	\$ 97,608.32

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>L.E. RESTITUTION FUND</u>		<u>ARGENT OAKS NID FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>RECEIPTS</b>				
Charges for Services	\$ 30,000.00	\$ 24,025.78	\$ -	\$ -
Interest	335.00	814.89	25.00	13.68
Intergovernmental	-	-	-	-
Other	-	-	1,468.26	489.42
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>30,335.00</b>	<b>24,840.67</b>	<b>1,493.26</b>	<b>503.10</b>
<b>DISBURSEMENTS</b>				
Equipment and Furniture	40,000.00	38,410.95	-	-
Bond Payment	-	-	8,144.45	8,144.45
Other	12,000.00	-	-	-
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>52,000.00</b>	<b>38,410.95</b>	<b>8,144.45</b>	<b>8,144.45</b>
<b>RECEIPTS OVER (UNDER)</b>				
<b>DISBURSEMENTS</b>	<b>(21,665.00)</b>	<b>(13,570.28)</b>	<b>(6,651.19)</b>	<b>(7,641.35)</b>
<b>CASH, JANUARY 1</b>	<b>87,640.34</b>	<b>87,640.34</b>	<b>8,047.41</b>	<b>8,047.41</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 65,975.34</b>	<b>\$ 74,070.06</b>	<b>\$ 1,396.22</b>	<b>\$ 406.06</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>WILDORADOE ESTATES NID FUND</u>		<u>WESTMIER ESTATES NID FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Interest	\$ -	\$ 23.25	\$ -	\$ 6.57
Other	3,504.00	2,102.67	432.28	432.27
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>3,504.00</u>	<u>2,125.92</u>	<u>432.28</u>	<u>438.84</u>
DISBURSEMENTS				
NID Expenses	708.77	708.77	1,747.47	1,747.47
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>708.77</u>	<u>708.77</u>	<u>1,747.47</u>	<u>1,747.47</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,795.23	1,417.15	(1,315.19)	(1,308.63)
CASH, JANUARY 1	<u>708.77</u>	<u>708.77</u>	<u>1,747.47</u>	<u>1,747.47</u>
CASH, DECEMBER 31	<u>\$ 3,504.00</u>	<u>\$ 2,125.92</u>	<u>\$ 432.28</u>	<u>\$ 438.84</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	CLARKS POINTE NID FUND		SPRING BRANCH NID FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Interest	\$ -	\$ 8.02	\$ 50.00	\$ 223.77
Other	833.36	-	14,836.00	9,736.44
Transfers In	-	-	-	-
TOTAL RECEIPTS	833.36	8.02	14,886.00	9,960.21
DISBURSEMENTS				
NID Expenses	6,398.47	6,398.47	10,046.00	10,005.79
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	6,398.47	6,398.47	10,046.00	10,005.79
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,565.11)	(6,390.45)	4,840.00	(45.58)
CASH, JANUARY 1	6,398.47	6,398.47	13,510.42	13,510.42
CASH, DECEMBER 31	\$ 833.36	\$ 8.02	\$ 18,350.42	\$ 13,464.84

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THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>SPRINGHAVEN NID FUND</u>		<u>ORCHARDVIEW NID FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
RECEIPTS				
Interest	\$ 150.00	\$ 278.11	\$ 10.00	\$ 28.15
Other	9,008.00	9,827.16	2,135.00	2,135.37
Transfers In	-	-	-	-
TOTAL RECEIPTS	<u>9,158.00</u>	<u>10,105.27</u>	<u>2,145.00</u>	<u>2,163.52</u>
DISBURSEMENTS				
NID Expenses	30,065.00	30,024.96	2,151.70	2,151.70
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	<u>30,065.00</u>	<u>30,024.96</u>	<u>2,151.70</u>	<u>2,151.70</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(20,907.00)	(19,919.69)	(6.70)	11.82
CASH, JANUARY 1	<u>30,247.22</u>	<u>30,247.22</u>	<u>2,151.70</u>	<u>2,151.70</u>
CASH, DECEMBER 31	<u>\$ 9,340.22</u>	<u>\$ 10,327.53</u>	<u>\$ 2,145.00</u>	<u>\$ 2,163.52</u>

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THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>RIDGECREST NID FUND</u>		<u>INMATE SECURITY FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>RECEIPTS</b>				
Interest	\$ 25.00	\$ 29.08	\$ 500.00	\$ 1,491.09
Other	2,941.65	2,353.32	391,850.00	337,200.26
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>2,966.65</u>	<u>2,382.40</u>	<u>392,350.00</u>	<u>338,691.35</u>
<b>DISBURSEMENTS</b>				
NID Expenses	6,476.74	6,476.74	-	-
Contract and Professional Services	-	-	5,200.00	27,001.36
Supplies and Maintenance	-	-	55,000.00	63,309.85
Office Supplies	-	-	7,000.00	6,699.18
Software and Licensing	-	-	30,000.00	26,798.72
Prisoner Supplies	-	-	50,000.00	56,061.97
Vendors	-	-	101,000.00	98,348.65
Facility Maintenance	-	-	85,000.00	15,445.10
Equipment and Furniture	-	-	165,000.00	115,186.23
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>6,476.74</u>	<u>6,476.74</u>	<u>498,200.00</u>	<u>408,851.06</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(3,510.09)</b>	<b>(4,094.34)</b>	<b>(105,850.00)</b>	<b>(70,159.71)</b>
<b>CASH, JANUARY 1</b>	<u>6,476.74</u>	<u>6,476.74</u>	<u>200,009.17</u>	<u>200,009.17</u>
<b>CASH, DECEMBER 31</b>	<u>\$ 2,966.65</u>	<u>\$ 2,382.40</u>	<u>\$ 94,159.17</u>	<u>\$ 129,849.46</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>SPECIAL ELECTIONS FUND</u>		<u>EQUITABLE SHARING FUND</u>	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>RECEIPTS</b>				
Interest	\$ -	\$ 637.54	\$ 140.00	\$ 964.21
Other	-	70,258.52	1,500,000.00	7,915.99
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>70,896.06</b>	<b>1,500,140.00</b>	<b>8,880.20</b>
<b>DISBURSEMENTS</b>				
Election Expense	-	67,718.62	-	-
Law Enforcement Investigations	-	-	10,000.00	-
Community Programs	-	-	10,000.00	-
Training	-	-	20,000.00	-
Travel and Transportation	-	-	20,000.00	-
Equitable Sharing Expense	-	-	30,000.00	1,500.00
Law Enforcement Equipment	-	-	250,000.00	78,632.85
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>67,718.62</b>	<b>340,000.00</b>	<b>80,132.85</b>
<b>RECEIPTS OVER (UNDER)</b>				
DISBURSEMENTS	-	3,177.44	1,160,140.00	(71,252.65)
<b>CASH, JANUARY 1</b>	<b>35,783.59</b>	<b>35,783.59</b>	<b>110,056.92</b>	<b>110,056.92</b>
<b>CASH, DECEMBER 31</b>	<b>\$ 35,783.59</b>	<b>\$ 38,961.03</b>	<b>\$ 1,270,196.92</b>	<b>\$ 38,804.27</b>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>CEPF GRANT FUND</u>		<u>BRO FUND</u>	
	2017		2017	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>RECEIPTS</b>				
Intergovernmental	\$ 8,868.00	\$ 4,292.00	\$ -	\$ -
Interest	100.00	263.35	-	6.44
Transfers In	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>8,968.00</b>	<b>4,555.35</b>	<b>-</b>	<b>6.44</b>
<b>DISBURSEMENTS</b>				
CEPT Grant Expense	14,500.00	14,027.82	-	-
Bridge Projects	-	-	-	-
Other	-	-	-	-
Transfers Out	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>14,500.00</b>	<b>14,027.82</b>	<b>-</b>	<b>-</b>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(5,532.00)	(9,472.47)	-	6.44
CASH, JANUARY 1	<u>24,392.26</u>	<u>24,392.26</u>	<u>507.02</u>	<u>507.02</u>
CASH, DECEMBER 31	<u>\$ 18,860.26</u>	<u>\$ 14,919.79</u>	<u>\$ 507.02</u>	<u>\$ 513.46</u>

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



THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	COMMUNITY DEVELOPMENT BLOCK GRANT FUND		BUILDING FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ -	\$ 5,611.00	\$ -	\$ -
Charges For Service	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers In	-	-	-	100,000.00
TOTAL RECEIPTS	-	5,611.00	-	100,000.00
DISBURSEMENTS				
Other	-	-	-	-
SWAT Expenses	-	-	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	5,611.00	-	100,000.00
CASH, JANUARY 1	25.00	25.00	-	-
CASH, DECEMBER 31	<u>\$ 25.00</u>	<u>\$ 5,636.00</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

	LAKEVIEW NID FUND		ELECTION EQUIPMENT FUND	
	2017		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges For Services	\$ -	\$ -	\$ 22,100.00	\$ 22,048.74
Interest	500.00	1,472.72	50.00	621.73
Other	37,601.00	63,564.13	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	38,101.00	65,036.85	22,150.00	22,670.47
DISBURSEMENTS				
Bond Payment	47,530.00	47,469.25	-	-
Equipment	-	-	30,000.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	47,530.00	47,469.25	30,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,429.00)	17,567.60	(7,850.00)	22,670.47
CASH, JANUARY 1	88,500.35	88,500.35	30,106.07	30,106.07
CASH, DECEMBER 31	\$ 79,071.35	\$ 106,067.95	\$ 22,256.07	\$ 52,776.54

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THE COUNTY OF LINCOLN  
TROY, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES  
- BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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	RECOVERY FUND	
	2017	
	BUDGET	ACTUAL
RECEIPTS		
Intergovernmental	\$ -	\$ 295,373.57
Interest	-	-
Other	-	-
Transfers In	-	-
	-	-
TOTAL RECEIPTS	-	295,373.57
DISBURSEMENTS		
Bond Payment	-	-
Equipment	-	-
Transfers Out	-	580,839.92
	-	580,839.92
TOTAL DISBURSEMENTS	-	580,839.92
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(285,466.35)
CASH, JANUARY 1	312,477.86	312,477.86
CASH, DECEMBER 31	\$ 312,477.86	\$ 27,011.51

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
- AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2017

	<u>Collector Accounts</u>	<u>Recorder</u>	<u>Sheriff</u>	<u>Prosecuting Attorney</u>	<u>Cemetery Fund</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 36,251,633.94	\$ 40,267.79	\$ 163,863.19	\$ 245.62	\$ 42,522.20
Total Assets	36,251,633.94	40,267.79	163,863.19	245.62	42,522.20
<b>LIABILITIES AND FUND BALANCES</b>					
TOTAL LIABILITIES	36,251,633.94	40,267.79	163,863.19	245.62	42,522.20
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Ambulance</u>	<u>Cities</u>	<u>Criminal Costs</u>	<u>Federal Withholding Fund</u>	<u>Health Center</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ 5,284.17	\$ -	\$ 93,509.01	\$ -
Total Assets	-	5,284.17	-	93,509.01	-
<b>LIABILITIES AND FUND BALANCES</b>					
TOTAL LIABILITIES	-	5,284.17	-	93,509.01	-
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>CERF</u>	<u>Fines</u>	<u>Overplus Land Sales</u>	<u>Unclaimed Fees</u>	<u>The Linc Fund</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 17,493.06	\$ 135,496.94	\$ 26,858.31	\$ 489.18	\$ 7,290.12
Total Assets	17,493.06	135,496.94	26,858.31	489.18	7,290.12
<b>LIABILITIES AND FUND BALANCES</b>					
TOTAL LIABILITIES	17,493.06	135,496.94	26,858.31	489.18	7,290.12
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Medical Insurance</u>	<u>Abandoned Personal Property Fund</u>	<u>Road and Bridge Ellsbery</u>	<u>Deputy Sheriff Salary Supp</u>	<u>Total Agency Funds</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 215,459.64	\$ 10,537.00	\$ 65.49	\$ 1,190.00	\$ 37,012,205.66
Total Assets	215,459.64	10,537.00	65.49	1,190.00	37,012,205.66
<b>LIABILITIES AND FUND BALANCES</b>					
TOTAL LIABILITIES	215,459.64	10,537.00	65.49	1,190.00	37,012,205.66
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Lincoln, 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 11 elected Constitutional Officers: County Clerk, Collector, Treasurer, Sheriff, Auditor, Assessor, Public Administrator, Coroner, Circuit Clerk, County Surveyor 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 the County’s financial accountability.

The County’s operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, and social and human services.

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

B. Basis of Presentation

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

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

***Governmental Fund Types***

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

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

***Fiduciary Fund Types***

*Agency* – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to 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 agency operations.

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 received or disbursed in cash and differs from accounting principles generally accepted in the United States of America.

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.

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 December 1st, 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 by December 15th. The proposed budget includes 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.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

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 January disbursements, 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.

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2017, for purposes of taxation, was:

	2017
Real Estate	\$ 576,343,283
Personal Property	181,178,844
Railroad and Utilities	71,164,865
	\$ 828,686,992

During 2017, the County Commission approved a \$.4321 tax levy per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2017
General Revenue Fund	\$ .1900
Special Road and Bridge Fund	.2421
	\$ .4321

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash Deposits 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 a weighted average of cash balance. Cash equivalents include any 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.

II. DEPOSITS

The County maintains a cash pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Equivalents" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2017, the carrying amount of the County's deposits was \$6,581,401.26, and the bank balance was \$43,351,470.62.



THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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II. DEPOSITS (concluded)

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2017, as follows:

Included in the following fund financial statement captions:

Statements of Receipts, Disbursements and Changes in Cash—  
Governmental Funds:

Deposits	\$ <u>6,581,401.26</u>
Total Governmental Funds	6,581,401.26

Statement of Assets and Liabilities Arising From Cash

Transactions – Agency Funds:

Deposits	<u>37,012,205.66</u>
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Total Deposits as of December 31, 2017	\$ <u><u>43,593,606.92</u></u>
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Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County’s investment policy does include custodial credit risk requirements. The County’s deposits were not exposed to custodial credit risk for the year ended December 31, 2017.

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 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 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 a 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 deposits were not exposed to concentration of investment credit risk for the year ended December 31, 2017.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

III. LONG-TERM DEBT

The County also has five Neighborhood Improvement Districts (NIDs) with individual bonded indebtedness. The total of all these bonds at December 31, 2017, is \$609,825.04 with approximate interest rates ranging from 5.000% to 7.250% and payoff due dates varying between the NIDs of 2016-2034. Bond principal and interest payments for the NIDs are recorded in the NID Debt Service Funds reflected in the financial statements.

The following is a summary of changes in long-term debt for the year ended December 31, 2017:

	Balance at December 31, 2016	Amount Borrowed	Amount Repaid	Balance at December 31, 2017	Interest Paid During Year
NIDS	\$ 684,802.27	\$ -	\$ 74,977.23	\$ 609,825.04	\$ 25,097.53
Totals	<u>\$ 684,802.27</u>	<u>\$ -</u>	<u>\$ 74,977.23</u>	<u>\$ 609,825.04</u>	<u>\$ 25,097.53</u>

Neighborhood Improvement District Bonds at December 31, 2017, consist of:

Series 2010B Neighborhood Improvement District Bonds were issued in 2010 to fund the Argent Oaks Road Improvement District Projects in the amount of \$34,012.26. Interest rate for these bonds is 5.00% and mature on October 15, 2020. A portion of these bonds were defeased early. These bonds were paid in full during the year ended December 31, 2017. \$ -

Series 2008A Neighborhood Improvement District Bonds were issued in 2008 to fund the Ridgecrest Road Improvement District Projects in the amount of \$35,475.39. The interest rate for these bonds is 5.00% and mature on August 31, 2018. A portion of these bonds were defeased early. These bonds were paid in full during the year ended December 31, 2017. -

Series 2008A Neighborhood Improvement District Bonds were issued in 2008 to fund the Spring Branch Farms Road Improvement District Projects in the amount of \$93,082.66. The interest rate for these bonds is 5.00% and mature on October 7, 2018. A portion of these bonds were defeased early. 9,529.31

Series 2007 Neighborhood Improvement District Bonds were issued in 2007 to fund the Springhaven Road Improvement District Projects in the amount of \$295,667.00. The interest rate for these bonds is 7.25% and mature on July 16, 2017. A portion of these bonds were defeased early. These bonds were paid in full during the year ended December 31, 2017. -

Series 2014 Neighborhood Improvement District Bonds were issued in 2005 to fund the Lakeview Improvement District Projects in the amount of \$676,210. The interest rate for these bonds is 3.50% and mature on December 1, 2034. 600,295.73

Total Neighborhood Improvement District Bonds \$ 609,825.04

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

III. LONG-TERM DEBT (concluded)

The annual requirements to amortize all NIDs outstanding as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 35,968.21	\$ 21,486.83	\$ 57,455.04
2019	27,364.27	20,084.98	47,449.25
2020	28,322.01	19,127.24	47,449.25
2021	29,313.29	18,135.96	47,449.25
2022	30,339.25	17,110.00	47,449.25
2023-2027	168,387.45	68,858.82	237,246.27
2028-2032	199,991.48	37,254.80	237,246.28
2033-2034	90,139.08	4,759.42	94,898.50
Totals	<u>\$ 609,825.04</u>	<u>\$ 206,818.05</u>	<u>\$ 816,643.09</u>

IV. CAPITAL LEASES

In August of 2016, the County entered into a capital lease purchase agreement with Government Capital Corporation, for the purchase of various radio equipment for the County 911 in the amount of \$432,313.00. The term of the lease is 36 months and consists of annual payments of \$152,794.64 until termination of the lease in 2019. The interest rate is 3.00%.

In April of 2017, the County entered into a capital lease purchase agreement with Government Capital Corporation, for the purchase of various operation management system equipment for the Road and Bridge Department in the amount of \$73,518.20. The term of the lease is 24 months and consists of annual payments of \$38,665.82 until termination of the lease in 2019. The interest rate is 3.5%.

In October of 2017, the County entered into a capital lease purchase agreement with Government Capital Corporation, for the purchase of a security screening system for the County in the amount of \$141,270.00. The term of the lease is 60 months and consists of annual payments of \$30,539.07 until termination of the lease in 2022. The interest rate is 2.7%.

In February of 2017, the County entered into a capital lease agreement with Peoples Bank & Trust Co., for the purchase of various pieces of equipment for the County in the amount of \$1,003,114.46. The term of the lease is 60 months and consists of annual payments of \$219,282.54 until termination of the lease in 2022. The interest rate is 3.0%.

In February of 2017, the County entered into a capital lease agreement with Peoples Bank & Trust Co., for the purchase of various construction projects for the County in the amount of \$1,338,000.00. The term of the lease is 48 months and consists of annual payments of \$369,156.78 until termination of the lease in 2021. The interest rate is 4.0%.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

IV. CAPITAL LEASES (concluded)

The following is a summary of changes in capital leases for the year ended December 31, 2017:

	Balance at December 31, 2016	Amount Borrowed	Amount Repaid	Balance at December 31, 2017	Interest Paid During Year
911 Equipment	\$ 432,313.00	\$ -	\$ 284,402.61	\$ 147,910.39	\$ 20,251.41
Equipment	-	73,518.20	-	73,518.20	-
Equipment	-	141,270.00	-	141,270.00	-
Equipment	-	1,003,114.46	188,018.81	815,095.65	55,601.33
Equipment	-	1,338,000.00	313,555.45	1,024,444.55	55,601.33
Totals	<u>\$ 432,313.00</u>	<u>\$ 2,555,902.66</u>	<u>\$ 785,976.87</u>	<u>\$ 2,202,238.79</u>	<u>\$ 131,454.07</u>

The annual requirements to amortize all capital leases outstanding as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 63,023.99	\$ 6,180.90	\$ 69,204.89
2019	735,765.91	74,205.31	809,971.22
2020	570,190.40	48,787.99	618,978.39
2021	590,619.89	28,359.49	618,979.38
2022	242,638.60	7,183.99	249,822.59
Totals	<u>\$ 2,202,238.79</u>	<u>\$ 164,717.68</u>	<u>\$ 2,366,956.47</u>

V. OPERATING LEASES

In December of 2012, the County entered into an operating lease agreement with Da-Com for the use of a multi-purpose copier. The term of the lease is 60 months and consists of monthly payments of \$98.90 until termination of the lease in 2018. Payments in the amount of \$98.90 were paid during the year ended December 31, 2017.

In March of 2015, the Prosecuting Attorney of Lincoln County entered into an operating lease agreement with Datamax for a Kyocera Taskalfa 5551ci copier. The term of the lease is 60 months and consists of monthly payments of \$487.00 until termination of the lease in May 2020.

2017 Future Minimum Payments for Operating Leases are as follows:

<b>For the Year Ended</b>	<b>Da-Com</b>	<b>Datamax</b>	<b>Total</b>
2018	\$ 98.90	\$ 5,844.00	\$ 5,942.90
2019	-	5,844.00	5,844.00
2020	-	1,461.00	1,461.00
Total	<u>\$ 98.90</u>	<u>\$ 13,149.00</u>	<u>\$ 13,247.90</u>

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

VI. INTERFUND TRANSFERS

Transfers between funds for the year ended December 31, 2017, are as follows:

	2017	
	Transfers In	Transfers Out
General Revenue Fund	\$ 100,000.00	\$ 802,500.00
Special Road and Bridge Fund	580,839.92	100,000.00
Law Enforcement Trust Fund	100,000.00	-
911 Fund	602,500.00	-
Building Fund	100,000.00	-
Disaster Fund	-	580,839.92
TOTAL	\$ 1,483,339.92	\$ 1,483,339.92

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

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.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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

A. Plan Description (concluded)

Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, 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. During 2017, the County collected and remitted to CERF employee contributions of \$170,703.98 for the year then ended.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628.00 for the year ended December 31, 2017.

IX. 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. As of December 31, 2017, the County had four COBRA participants paying premiums of \$20,926.98.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2017

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X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

Various suits and claims against the County are presently pending. It is management's opinion that any liability resulting from pending suits in excess of insurance coverage will not have a material effect on the basic financial statements of the County at December 31, 2017.

B. Compensated Absences

The County provides employees with up to three weeks of paid vacation based upon the number of years of continuous service. Upon termination from County employment, an employee is reimbursed for unused leave time. 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 not appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

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. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The County is a member participant in a public entity risk pool, which is a corporate and political body created pursuant to state statute (Chapter 537.70 RSMo. 1986). 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 then reinsured up to the statutory limit through excess insurance.

XII. SUBSEQUENT EVENTS

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

**SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT**



**STATE COMPLIANCE SECTION**

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF STATE FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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SCHEDULE OF STATE FINDINGS

There was no budget prepared for the Special Elections Fund, for the year ended December 31, 2017, because it is an internal service fund used to record all election expenses and the reimbursements from both the County and other entities who are billed. Election expenses are budgeted within the General Fund.

There was no budget prepared for the Recovery Fund for the year ended December 31, 2017.

**FEDERAL COMPLIANCE SECTION**



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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 Lincoln, 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 County of Lincoln ("County"), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 18, 2018.

**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 County'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 to 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 18, 2018



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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 Lincoln, Missouri

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

We have audited County of Lincoln'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 year ended December 31, 2017. 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 year ended December 31, 2017.

## Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item SA 2017-001. Our opinion on each major program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the audit procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 item SA 2017-001, that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 18, 2018

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Grantor	Grant or Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
DIRECT PROGRAM:					
PAYMENTS IN LIEU OF TAXES - PILT	15.226	N/A	N/A	\$ -	\$ 7,503.00
<b>TOTAL U.S. DEPARTMENT OF THE INTERIOR</b>				-	7,503.00
<b>U.S. DEPARTMENT OF JUSTICE</b>					
DIRECT PROGRAMS:					
EQUITABLE SHARING OF SEIZED AND FORFEITED PROPERTY	16.922	N/A	MO0570000	-	80,132.85
PASSED THROUGH STATE:					
CRIME VICTIM ASSISTANCE	16.575	DEPARTMENT OF PUBLIC SAFETY	N/A	-	45,674.22
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				-	125,807.07
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
PASSED THROUGH STATE:					
HIGHWAY SAFETY CLUSTER:					
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	MISSOURI DEPARTMENT OF TRANSPORTATION	17-PT-02-029	-	7,510.50
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	MISSOURI DEPARTMENT OF TRANSPORTATION	18-PT-02-053	-	4,005.38
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	MISSOURI DEPARTMENT OF TRANSPORTATION	17-OP-05-012	-	400.00
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	MISSOURI DEPARTMENT OF TRANSPORTATION	17-OP-05-002	-	750.00
STATE AND COMMUNITY HIGHWAY SAFETY	20.600	MISSOURI DEPARTMENT OF TRANSPORTATION	17-CR-05-003	-	404.00
<i>TOTAL CFDA #20.600</i>				-	13,069.88
PASSED THROUGH UNIVERSITY OF CENTRAL MO:					
NATIONAL PRIORITY SAFETY PROGRAMS					
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	UNIVERSITY OF CENTRAL MO	17-M5HVE-03-022	-	898.20
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	UNIVERSITY OF CENTRAL MO	17-M5HVE-03-022	-	265.62
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	UNIVERSITY OF CENTRAL MO	17-M5HVE-03-022	-	438.84
NATIONAL PRIORITY SAFETY PROGRAMS	20.616	UNIVERSITY OF CENTRAL MO	17-M5HVE-03-022	-	900.00
<i>TOTAL CFDA #20.616</i>				-	2,502.66
<i>TOTAL HIGHWAY SAFETY CLUSTER:</i>					
				-	15,572.54
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607	UNIVERSITY OF CENTRAL MO	18-154-AL-154	-	566.48
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				-	16,139.02
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
PASSED THROUGH:					
CHILD SUPPORT ENFORCEMENT					
CHILD SUPPORT ENFORCEMENT	93.563	DEPARTMENT OF SOCIAL SERVICES	ER10214C051	-	25,151.14
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243	SUSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION	5H79TI025061-03	-	280,298.66
INJURY PREVENTION AND CONTROL RESEARCH	93.136	MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES	DH170018004	-	210.00
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				-	305,659.80
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
PASSED THROUGH STATE:					
DISASTER GRANTS - PUBLIC ASSISTANCE GRANTS					
DISASTER GRANTS - PUBLIC ASSISTANCE GRANTS	97.036	DEPARTMENT OF PUBLIC SAFETY	FEMA-4238-DR-MO	-	279,849.33
HAZARD MITIGATION GRANT PROGRAM					
HAZARD MITIGATION GRANT PROGRAM	97.039	DEPARTMENT OF PUBLIC SAFETY	DR-4250-MO	-	59,419.50
HAZARD MITIGATION GRANT PROGRAM	97.039	DEPARTMENT OF PUBLIC SAFETY	4238-DR-MO	-	33,150.00
<i>TOTAL CFDA #97.039</i>				-	92,569.50
EMERGENCY MANAGEMENT PERFORMANCE GRANT					
EMERGENCY MANAGEMENT PERFORMANCE GRANT	97.042	MISSOURI STATE EMERGENCY MANAGEMENT AGENCY	EMK-2017/065	-	36,444.56
EMERGENCY MANAGEMENT PERFORMANCE GRANT	97.042	MISSOURI STATE EMERGENCY MANAGEMENT AGENCY	EMK-2016/SL17	-	25,000.00
<i>TOTAL CFDA #97.042</i>				-	61,444.56
HOMELAND SECURITY GRANT PROGRAM	97.067	DEPARTMENT OF PUBLIC SAFETY		-	12,000.00
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				-	445,863.39
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ -</u>	<u>\$ 900,972.28</u>



THE COUNTY OF LINCOLN  
TROY, MISSOURI  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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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 Lincoln under programs of the federal government for the year ended December 31, 2017. 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 Lincoln, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Lincoln.

II. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

III. Indirect Cost Rate

The County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 2 – SUBRECIPIENTS

The County did not have any subrecipients during the year ended December 31, 2017.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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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? \_\_\_ Yes    X No
  - b. Significant deficiency(ies) identified? \_\_\_ Yes    X None Reported
3. Noncompliance material to financial statements noted? \_\_\_ Yes    X No

B. Federal Awards

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

Year	CFDA Number(s)	Name of Federal Program or Cluster
2017	97.039	Hazard Mitigation Grant
2017	93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance

5. Dollar threshold used to distinguish between type A and type B programs: \$ 750,000
6. Auditee qualified as low-risk auditee? \_\_\_ Yes    X No

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2017.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA 2017-001

Federal Grantor:	All
Pass-Through Grantor:	All
Federal CFDA Number:	All
Program Title:	All
Pass-Through Entity Identifying Number:	N/A
Award Year:	2017
Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal controls over Federal awards, regulation and the terms and conditions of the Federal awards.

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* requires the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County was not aware of this required assessment under the Uniform Guidance.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County Auditor's Office will work more closely with the grant administrators to ensure that risk assessment over Federal awards is prepared going forward. The County Auditor is currently working on preparing the documentation.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2016.

II. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS – PRIOR YEAR

SA 2016-001            Federal Grantor:            All Grants  
                         Pass-Through Grantor:    All Grants  
                         Federal CFDA Number:    All  
                         Program Title:            All  
                         Pass- Through Entity  
                         Identification Number:    All  
                         Award Year:                2016  
                         Type of Finding:            Other Information – Significant Deficiency

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

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

Status: This finding has been resolved for the year ended December 31, 2017.

THE COUNTY OF LINCOLN  
TROY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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

SA 2016-002

Federal Grantor:	All
Pass-Through Grantor:	All
Federal CFDA Number:	All
Program Title:	All
Pass-Through Entity Identifying Number:	N/A
Award Year:	2016
Type of Finding:	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal controls over Federal awards, regulation and the terms and conditions of the Federal awards.

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* requires the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County was not aware of this required assessment under the Uniform Guidance.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward.

Status: This finding was not resolved during the current year and is repeated as finding SA 2017-001.