Independent Auditor's Report, Financial Statements and Supplementary Information

For the year ended December 31, 2016

THE MENSE CPA FIRM, LLC Certified Public Accountants

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The Mense CPA Firm, LLC

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

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission of Jasper County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Jasper County, Missouri as of and for year ended December 31, 2016 and the related notes to the financial statements, which collectively comprise Jasper County, Missouri's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note 1 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 misstatements.

JASPER COUNTY, MISSOURI INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 1 of the financial statements, the financial statements were 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. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In 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 in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Jasper County, Missouri, as of December 31, 2016 or the changes in its 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 in the first paragraph present fairly, in all material respects, the cash balance of each fund of Jasper County, Missouri, as of December 31, 2016, and their respective receipts and disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

JASPER COUNTY, MISSOURI INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Jasper County, Missouri's financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis 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), and is not a required part of the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole, in accordance with the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017, on our consideration of Jasper County, Missouri'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 the effectiveness of Jasper County Missouri's 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 Jasper County, Missouri's internal control over financial reporting and compliance.

THE MENSE CPA FIRM, LLC

Elphille

Certified Public Accountants

Joplin, Missouri June 23, 2017

JASPER COUNTY, MISSOURI Statement of Receipts, Disbursements, and Changes in Cash All Funds - Regulatory Basis For the year ended December 31, 2016

Assessment 501,143 1,027,783 967,631 561, 274, 374, 374, 374, 374, 374, 374, 374, 3	Fund		Beginning Cash anuary 1, 2016		Receipts		Disbursements		Ending Cash December 31, 2016
Sessment	General Revenue	\$	2.697.845	\$	15.948.585	\$	15 921 744	\$	2,724,686
Common Road	Assessment	- T		30				Ψ.	561,295
Special Road and Bridge 3,421,985 4,083,980 4,030,773 3,475, Amendment II Amendment II 76,421 689,237 688,107 77. County School 494,635 462,394 466,069 490,0 General School 3,322,822 3,387,804 3,389,195 3,312,1 Temporary School 241,721 1118,775 1157,405 203,3 Sheriff's SET 90,000 45,020 - 135,5 Sheriff's Fund 39,620 50,000 56,223 33,31 Law Enforcement Training 3,837 14,183 10,535 7,2 Drug Task Force 277,035 496,909 493,727 280,00 Sheriff's Contingency 70,795 90,582 90,718 70,0 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney LeET	Common Road				25 27				2,744,345
Amendment II									3,475,192
County School 494,635 462,394 466,069 490,05 General School 3,322,822 3,387,804 3,398,195 3,312,2 Temporary School 241,721 118,775 157,405 203,1 Sheriff's SRT 90,000 45,020 - 135,5 Sheriff's Fund 39,620 50,000 56,223 33,3 Law Enforcement Sales Tax 806,832 3,824,586 3,612,014 1,019,4 Law Enforcement Training 3,837 14,183 10,555 7,8 Drug Task Force 277,035 496,909 493,727 280,2 Sheriff's Contingency 70,795 90,82 90,718 70,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attomey Delinquent Tax 34,277 3,976 - 22,7 Prosecuting Attomey Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attomey LeEST 149,448 21,918 259,147 104,3 Sheriff's Contracted Services					12 12				77,551
General School 3,322,822 3,387,804 3,398,195 3,312,7 Temporary School 241,721 118,755 157,405 203,1 Sheriff's SRT 90,000 45,020 - 135,6 Sheriff's Fund 39,620 50,000 56,223 33,3 Law Enforcement Sales Tax 806,832 3,824,586 3,612,014 1,019,4 Law Enforcement Training 3,837 14,183 10,535 7,2 Drug Task Force 277,035 496,909 493,727 280,2 Sheriff's Contingency 70,795 90,882 90,718 70,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 22,2 Prosecuting Attorney De	County School								490,960
Temporary School					- 2				3,312,431
Sheriff's Fund 90,000 45,020 - 135,0 Sheriff's Fund 39,620 50,000 56,223 33,3 Law Enforcement Sales Tax 806,832 3,824,586 3,612,014 1,1019 Law Enforcement Training 3,837 14,183 10,535 7,7 Drug Task Force 277,035 496,909 493,727 280,2 Sheriff's Contingency 70,795 90,582 90,718 70,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 2,4563 2,559 99,1 Prosecuting Attorney Delinquent Tax 34,277 3,976 1,3463 2,559									203,091
Sheriff Fund	Sheriff's SRT		90,000				-		135,020
Law Enforcement Sales Tax 806,832 3,824,586 3,612,014 1,019,4 Law Enforcement Training 3,837 14,183 10,535 7,2 Drug Task Force 277,035 496,909 493,727 280,0 Sheriff's Contingency 70,795 90,582 90,718 70,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,633 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210	Sheriff's Fund						56.223		33,397
Description	Law Enforcement Sales Tax								1,019,404
Drug Task Force 277,035 496,909 493,727 280,7 Sheriff's Contingency 70,795 90,882 90,718 70,00 99,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Delinquent Tax 74,398 40,274 23,559 91,1 Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,11 Law Enforcement Sales Tax Grant 195,661 18,409 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 153,3	Law Enforcement Training				William Challes and Challes				7,485
Sheriff's Contingency 70,795 90,582 90,718 70,6 Inmate Security 75,184 49,476 25,000 99,6 Prosecuting Attorney Training 21,579 1,146 - 22,7 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 1									280,217
Inmate Security							N-8000000000000000000000000000000000000		70,659
Prosecuting Attorney Training 21,579 1,146 - 22,7 Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 14							Constant of the Constant		99,660
Prosecuting Attorney Delinquent Tax 34,277 3,976 - 38,2 Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 533,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9	Prosecuting Attorney Training		21,579		1,146		SEC. 11. 11. 11. 11. 11. 11. 11. 11. 11. 1		22,725
Prosecuting Attorney Bad Checks 74,398 40,274 23,559 91,1 Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4							2 0		38,253
Prosecuting Attorney Contingency 7,796 18,897 24,063 2,6 Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,511 68,8 Reserve <td></td> <td></td> <td></td> <td></td> <td>100 00 P (100 00 10 10 10 10 10 10 10 10 10 10 10</td> <td></td> <td>23.559</td> <td></td> <td>91,113</td>					100 00 P (100 00 10 10 10 10 10 10 10 10 10 10 10		23.559		91,113
Prosecuting Attorney LEST 149,448 214,018 259,147 104,3 Sheriff's Contracted Services - 128,412 128,412 25 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,11 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness									2,630
Sheriff's Contracted Services - 128,412 128,412 Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700			149,448						104,319
Sheriff's Salary Supplement 3,720 34,260 35,410 2,5 Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,6 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax 1 2			-						-
Law Enforcement Sales Tax Trust 348,576 4,482,635 4,485,028 346,1 Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 <td>Sheriff's Salary Supplement</td> <td></td> <td>3,720</td> <td></td> <td>34,260</td> <td></td> <td></td> <td></td> <td>2,570</td>	Sheriff's Salary Supplement		3,720		34,260				2,570
Law Enforcement Sales Tax Grant 195,661 184,009 169,640 210,0 Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,83 Law Enforcement Restitution 61,272 18,084 55,631 <			348,576		4,482,635				346,183
Sheriff's Revolving 68,548 219,984 154,032 134,5 Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,8 Law Enforcement Restitution 61,272 18,084 55,631 23,7 Grants 90,851 1,552,680 1,558,411 85,12	Law Enforcement Sales Tax Grant		195,661						210,030
Recorder's User Fee 553,927 63,770 64,391 553,3 County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,82 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,11 Health Insurance Trust 111,055 1,389,163 1,380,823 1119,35 <td>Sheriff's Revolving</td> <td></td> <td></td> <td></td> <td>219,984</td> <td></td> <td>154,032</td> <td></td> <td>134,500</td>	Sheriff's Revolving				219,984		154,032		134,500
County Retirement 97,097 976,588 969,860 103,8 Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,70 Grants 90,851 1,552,680 1,558,411 85,11 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61	Recorder's User Fee		553,927		63,770		64,391		553,306
Collector's Maintenance 131,698 151,591 139,454 143,8 Mental Health 1,145,513 1,518,828 1,551,431 1,112,9 Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,33 Election Program 5,143 40,796 12,329 33,6 Discretionary 18,815 13,753 14,552 18,00	County Retirement		97,097						103,825
Domestic Violence 18,910 32,219 33,727 17,4 Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825	Collector's Maintenance		131,698		151,591		139,454		143,835
Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775	Mental Health		1,145,513		1,518,828		1,551,431		1,112,910
Election Services 39,204 37,486 7,811 68,8 Reserve 459,151 518,956 367,548 610,5 Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Domestic Violence		18,910		32,219		33,727		17,402
Witness and Jury 7,456 4,976 2,799 9,6 County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Election Services		39,204		37,486				68,879
County Trustee 700 5,302 6,002 Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,80 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Reserve		459,151		518,956		367,548		610,559
Financial Institution Tax - 218,132 218,132 Miscellaneous 5,100 94,963 89,240 10,83 Law Enforcement Restitution 61,272 18,084 55,631 23,73 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Witness and Jury		7,456		4,976		2,799		9,633
Miscellaneous 5,100 94,963 89,240 10,82 Law Enforcement Restitution 61,272 18,084 55,631 23,77 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	County Trustee		700		5,302		6,002		
Law Enforcement Restitution 61,272 18,084 55,631 23,72 Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Financial Institution Tax		H		218,132		218,132		-
Grants 90,851 1,552,680 1,558,411 85,12 Health Insurance Trust 111,055 1,389,163 1,380,823 119,39 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Miscellaneous		5,100		94,963		89,240		10,823
Health Insurance Trust 111,055 1,389,163 1,380,823 119,32 Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Law Enforcement Restitution		61,272		18,084		55,631		23,725
Election Program 5,143 40,796 12,329 33,61 Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,83	Grants		90,851		1,552,680		1,558,411		85,120
Discretionary 18,815 13,753 14,552 18,01 Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,83	Health Insurance Trust		111,055		1,389,163		1,380,823		119,395
Juvenile Center and Courthouse Renovation Sales Tax - 272,241 - 272,24 Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,83	Election Program		5,143		40,796		12,329		33,610
Certificates of Participation Project - 7,387,743 4,322,825 3,064,91 County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,83	Discretionary		18,815		13,753		14,552		18,016
County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,83	Juvenile Center and Courthouse Renovation Sales Tax		× ×		272,241		-		272,241
County Depository Accounts 6,982,641 106,586,775 106,946,563 6,622,85	Certificates of Participation Project		=				4,322,825		3,064,918
Blanche Dumbauld Trust 1,018 6 - 1,02	County Depository Accounts		6,982,641		106,586,775		106,946,563		6,622,853
	Blanche Dumbauld Trust		1,018		6	9	-		1,024
\$ 24,399,658 \$ 164,134,777 \$ 159,474,645 \$ 29,059,79		\$	24,399,658	\$	164,134,777		159,474,645	\$	29,059,790

Statement of Receipts, Disbursements and Changes in Cash - Budget and Actual General Revenue Fund - Regulatory Basis For the year ended December 31, 2016

	Budget							Variance -
	Original			Final	Actual			Favorable Infavorable)
Receipts: Taxes Intergovernmental Receipts Licenses, Fees, and Permits Use of Money and Property Other Operating Transfers In	\$	8,398,765 2,165,291 2,879,488 7,615 263,100 2,296,782	\$	8,398,765 2,165,291 2,929,488 7,615 263,100 2,296,782	\$	8,657,553 1,752,881 2,724,203 5,460 134,907 2,673,581	\$	258,788 (412,410) (205,285) (2,155) (128,193) 376,799
Total Receipts	\$	16,011,041	\$	16,061,041	\$	15,948,585	_\$	(112,456)
Disbursements: Jury Script Criminal Costs Child Support Enforcement Prosecuting Attorney Sheriff Jail Coroner Circuit Court System State Hospitals Pauper Burial Health Department GIS County Collector Treasurer Recorder Election Public Administrator County Commission Courthouse Maintenance County Buildings County Clerk County Auditor Benefits and Services Capital Outlay DRRF Emergency and Miscellaneous Special Grant Operating Transfer to Assessment Fund Operating Transfer to Reserve Fund	\$	22,500 30,000 173,723 995,705 2,478,370 2,465,539 77,300 1,837,175 4,500 11,700 1,105,959 67,781 352,265 120,944 211,307 710,757 255,341 276,458 298,450 189,000 200,967 123,802 1,997,574 27,000 13,000 2,872,109 50,594 261,785	\$	19,500 30,000 173,723 995,705 2,478,370 2,465,539 80,300 1,887,175 4,500 11,700 1,105,959 67,781 352,265 120,944 211,307 710,757 255,341 276,458 298,450 189,000 200,967 123,802 1,985,074 27,000 2,897,609 50,594 261,785	S	14,154 15,656 157,675 940,737 2,473,658 2,469,496 74,053 1,737,346 4,500 9,615 876,537 67,456 324,131 116,432 182,705 470,793 238,850 276,189 267,819 152,284 198,638 122,552 1,943,516 20,608 2,057,920 50,592 261,785 396,047	\$	5,346 14,344 16,048 54,968 4,712 (3,957) 6,247 149,829 2,085 229,422 325 28,134 4,512 28,602 239,964 16,491 269 30,631 36,716 2,329 1,250 41,558 6,392 839,689 2 (396,047)
Total Disbursements	\$	17,231,605	\$	17,281,605	\$	15,921,744	\$	1,359,861
Excess of Receipts Over (Under) Disbursements	\$	(1,220,564)	\$	(1,220,564)	\$	26,841	\$	1,247,405
Beginning Cash	3 (1,220,564		1,220,564	2	2,697,845	-	1,477,281
Ending Cash		-	\$		\$	2,724,686	\$	2,724,686

JASPER COUNTY, MISSOURI
Statement of Receipts, Disbursements
and Changes in Cash - Budget and Actual
Assessment Fund - Regulatory Basis
For the year ended December 31, 2016

	Budget *		Actual		I	Variance - Favorable nfavorable)
Receipts:						
Taxes	\$	481,393	\$	565,565	\$	84,172
Intergovernmental Receipts		188,508		193,752		5,244
Use of Money and Property		100		84		(16)
Other		3,600		6,597		2,997
Operating Transfers In	,	261,785		261,785		
Total Receipts	\$	935,386	_\$_	1,027,783	\$	92,397
Disbursements:						
Salaries	\$	509,491	\$	499,417	\$	10,074
Supplies		7,000		5,392		1,608
Postage		28,000		24,885		3,115
Mileage		500		13		487
Machine Contracts		1,500		654		846
New Equipment		7,000		6,142		858
Social Security		38,000		36,475		1,525
Health and Dental Insurance		78,000		77,559		441
Local Government Employees Retirement Systems		45,000		44,268		732
Workman's Compensation		5,700		4,970		730
Fuel and Oil		12,000		4,956		7,044
Seminars		13,000		12,848		152
Printing and Binding		35,000		24,815		10,185
Data Processing		125,000		123,430		1,570
Mapping Updates		41,500		40,345		1,155
Internet Service		480		480		-
Other Contingencies		10,000		*		10,000
Computer Hardware		4,000		2,165		1,835
Data Processing		7,500		3,500		4,000
Vehicle Maintenance		8,500		2,147		6,353
County Employees Retirement Fund		1,010		1,001		9
Website Support		7,484		7,484		<u>=</u>
Computer Service and Maintenance		23,900		21,286		2,614
Computer Monitoring		1,100		749		351
Operating Transfers to Reserve Fund		22,650	5	22,650		
Total Disbursements	_\$	1,033,315	\$	967,631	\$	65,684
Excess of Receipts Over (Under) Disbursements	\$	(97,929)	\$	60,152	\$	158,081
Beginning Cash	96 <u>02-11-11-11-11-11-11-11-11-11-11-11-11-11</u>	97,929		501,143		403,214
Ending Cash			\$	561,295	\$	561,295

^{*} Original and Final Budget

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

Statement of Receipts, Disbursements and Changes in Cash - Budget and Actual Common Road Fund - Regulatory Basis For the year ended December 31, 2016

	Budget							Variance
		Original Final		Actual		(1	Favorable Unfavorable)	
Receipts: Taxes Intergovernmental Receipts Use of Money and Property Other Operating Transfers In	\$	4,300,000 1,805,000 2,500 40,000 1,423,711	\$	4,300,000 1,805,000 2,500 40,000 1,423,711	\$	4,486,046 1,565,621 1,347 85,121 1,495,665	\$	186,046 (239,379) (1,153) 45,121 71,954
Total Receipts	_\$	7,571,211	\$	7,571,211	_\$_	7,633,800	\$	62,589
Disbursements: Salaries Supplies Mileage New Equipment Social Security Health Insurance Local Government Employees Retirement System Workman's Compensation Fuel and Oil Utilities Seminars New Road Overlay Road Maintenance Bridges - Current New Bridges Signs Insurance Uniforms Cell Phone Service County Engineer Miscellaneous Employee Drug Testing Culvert Pipe Storm Water Region M Grant Repairs and Maintenance New Hire Physicals TIF Payments - City of Sarcoxie TIF Payments - Northpark Crossing TIF Payments - Joplin Recovery Zone Employee Screening Flood Plain Other Contingencies	\$	850,000 400 400 443,000 63,000 111,000 78,500 45,000 220,000 20,000 700,000 2,600,000 16,500 85,000 27,500 2,000 20,000 500 25,000 1,500 1,500 195,000 400 2,900 65,000 57,000 75,000 75,000 300 2,500 250,000	\$	850,000 400 400 443,000 63,000 111,000 78,500 45,000 220,000 20,000 700,000 2,600,000 16,500 85,000 27,500 2,000 20,000 20,000 500 25,000 5,000 1,500 195,000 400 2,900 65,000 57,000 110,000 300 2,500 215,000	\$	812,030 400 400 439,914 60,079 110,548 69,910 42,091 131,130 17,999 2,036 2,002,533 657,322 1,006,971 392,057 10,750 76,641 25,972 1,649 2,406 18,753 24,850 5,000 1,494 176,658 364 2,488 57,240 50,613 92,861 295 926 20,510	\$	37,970 3,086 2,921 452 8,590 2,909 88,870 2,001 1,464 197,467 42,678 1,593,029 257,943 5,750 8,359 1,528 351 17,594 1,247 500 150 6 18,342 36 412 7,760 6,387 17,139 5 1,574 194,490
Capital Outlay		100,000		100,000		20,086		79,914
Operating Transfer to General Fund - Administrative Fee	ф.	210,000	<u> </u>	210,000	•	200,708	•	9,292
Total Disbursements	\$	9,145,900	_\$	9,145,900	\$	6,535,684		2,600,924
Excess of Receipts Over (Under) Disbursements	\$	(1,574,689)	\$	(1,574,689)	\$	1,098,116	\$	2,663,513
Beginning Cash	¥	1,574,689		1,574,689		1,646,229		71,540
Ending Cash	\$			-	\$	2,744,345	\$	2,735,053

Statement of Receipts, Disbursements and Changes in Cash - Budget and Actual Law Enforcement Sales Tax Fund - Regulatory Basis For the year ended December 31, 2016

	1-	Bu	ıdget				Variance -	
	Outside			F'1		A T T	0	Favorable
	-4	Original		Final		Actual		Unfavorable)
Receipts:								
Use of Money and Property	\$	250	\$	250	\$	366	\$	116
Other		25,000		25,000		105,329		80,329
Operating Transfers In	(-	3,718,891	05	3,718,891	W. 1870 - 1870 - 1	3,718,891	2	
Total Receipts	_\$_	3,744,141	_\$	3,744,141	_\$_	3,824,586	_\$_	80,445
Disbursements:								
Supplies	\$	45,000	\$	45,000	\$	30,710	\$	14,290
Equipment		30,000		30,000		29,998		2
Food Service Contract		215,000		215,000		182,605		32,395
Fuel and Oil		275,000		275,000		129,221		145,779
Utilities and Rent		8,500		8,500		5,458		3,042
Repairs		27,500		27,500		27,500		X.
Uniforms		40,000		40,000		39,817		183
Vehicle Maintenance		90,000		90,000		81,510		8,490
Cell Phones		30,000		30,000		29,777		223
Seminars and Training		24,500		24,500		24,500		£
New Vehicles / Up Fit		303,635		303,635		298,480		5,155
Jasco Drug Task Force		4,000		4,000		4,000		3. - 0.
Tower Lease Contract		8,500		8,500		6,174		2,326
Range/Ammunition		15,000		15,000		14,558		442
Computer Technology		44,203		44,203		43,605		598
DARE/SRO Programs		1,500		1,500		1,500		-
Maintenance Agreement		136,607		136,607		123,958		12,649
Jail Doctor Contract		36,000		36,000		36,000		
Inmate Drug Contract		27,000		27,000		25,299		1,701
Inmate Drug Other		12,000		12,000		9,347		2,653
Stipends		12,000		12,000		8,250		3,750
Special Services		42,662		42,662		36,406		6,256
Radio System		185,000		125,000		46,295		78,705
Public Relations		2,000		2,000		1,495		505
Capital Projects		225,000		285,000		280,112		4,888
Uniform Cleaning		7,500		7,500		1,894		5,606
Cell Phone Stipend		3,600		3,600		3,600		
LEST Reserve Fund		660,372.00		660,372.00		78,483		581,889.00
Operating Transfers to General Fund		1,982,062		1,982,062		1,982,062		(#1) VIETO NAMES
Operating Transfers to Reserve Fund	Sa	-) <u>#</u>	×	29,400		(29,400)
Total Disbursements		4,494,141	\$	4,494,141	\$	3,612,014	\$	882,127
Excess of Receipts Over (Under) Disbursements	\$	(750,000)	\$	(750,000)	\$	212,572	\$	962,572
Beginning Cash	Y).	750,000		750,000		806,832	2	56,832
Ending Cash	\$	-	\$	12	\$	1,019,404	\$	1,019,404

JASPER COUNTY, MISSOURI
Statement of Receipts, Disbursements
and Changes in Cash - Budget and Actual
Law Enforcement Sales Tax Trust Fund - Regulatory Basis
For the year ended December 31, 2016

	Budget *		Actual		Variance - Favorable (Unfavorable)	
Receipts: Taxes	\$	4,300,000	\$	4,482,479	\$	182,479
Use of Money and Property	-	100		156	<u>unione</u>	56
Total Receipts	\$	4,300,100	\$	4,482,635	\$	182,535
Disbursements:						
TIF Payments - City of Sarcoxie	\$	2,900	\$	2,488	\$	412
TIF Payments - Northpark Crossing		65,000		57,240		7,760
TIF Payments - Marketplace		57,000		50,613		6,387
TIF Payments - Joplin Recovery Zone		75,000		75,000		=
Reserve Law Enforcement Contingency		348,565		182,823		165,742
Operating Transfer to LEST Grant Fund		176,304		184,009		(7,705)
Operating Transfer to Prosecuting Attorney LEST Fund		205,005		213,964		(8,959)
Operating Transfer to Law Enforcement Sales Tax Fund		3,718,891	9200	3,718,891	3	- L
Total Disbursements	\$	4,648,665	\$	4,485,028	\$	163,637
Excess of Receipts Over (Under) Disbursements	\$	(348,565)	\$	(2,393)	\$	346,172
Beginning Cash	v er///00====	348,565		348,576		11
Ending Cash	\$	-	\$	346,183	\$	346,183

^{*} Original and Final Budget

Statement of Receipts, Disbursements and Changes in Cash

Juvenile Center and Courthouse Renovation Sales Tax Fund - Regulatory Basis For the year ended December 31, 2016

Receipts:		
Taxes		272,241
Total Receipts	_\$	272,241
Disbursements: Debt Service	\$	-
Total Disbursements	\$	
Excess of Receipts Over (Under) Disbursements	\$	272,241
Beginning Cash		=
Ending Cash	\$	272,241

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

Statement of Receipts, Disbursements, and Changes in Cash County Officer's Depository Accounts - Regulatory Basis For the year ended December 31, 2016

Fund	ginning Cash uary 1, 2016	 Receipts	 isbursements	Ending Cash December 31, 201		
Health	\$ 3,195	\$ 136,859	\$ 137,151	\$	2,903	
Election	34,958	504,851	506,996		32,813	
Public Administrator	803,957	4,384,643	4,479,615		708,985	
County Collector	4,728,841	94,863,354	94,870,645		4,721,550	
County Clerk	162	118,054	118,177		39	
Recorder of Deeds	150	782,859	782,758		251	
Prosecuting Attorney	10,033	504,846	512,427		2,452	
Sheriff	51,540	1,475,257	1,482,246		44,551	
Circuit Court	1,349,134	3,782,362	4,022,908		1,108,588	
Probate Court Division 3	25	*	-		25	
Commission (Road and Bridge)	50	50	-		100	
Assessor	146	33,640	33,640		146	
Juvenile Court	200	E.	25 25.0		200	
Juvenile Detention	200	-	œc.		200	
Maintenance	50	 -	 -		50	
	\$ 6,982,641	\$ 106,586,775	\$ 106,946,563	\$	6,622,853	

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. REPORTING ENTITY

Jasper County, Missouri ("County"), a county of the first-class, is governed by the Board of County Commissioners. The Board is composed of three members elected by the citizens of the County.

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

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

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

The accompanying financial statements present the receipts, disbursements, and changes in cash balances of the various funds of Jasper County, Missouri, and comparisons of such information with the corresponding budgeted information for those funds for which a budget is prepared. The General Fund is the County's general operating fund, accounting for all financial resources except those legally or administratively required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted by law or administrative action for specified purposes.

I.B. BASIS OF PERSENTATION

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, for all funds and Comparative Statements of Receipts, Disbursements and Changes in Cash for all budgeted funds, and a Statement of Receipts, Disbursements and Changes in Cash for the County Officer's Depository Accounts.

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 separated accounting entity with self-balancing accounts. The following fund types are used by the County.

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. BASIS OF PERSENTATION (CONTINUED)

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 organization, 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 County Collector and other officeholders.

I.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.

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY POLICIES

The County is required by State Statutes sections 50.525 through 50.745 to prepare an annual operating budget. The budget shall present a complete financial plan for the ensuing budget year and shall include at least the following information:

- (1) A budget message outlining the fiscal policy of the County for the budget year and describing the important features of the budget plan, giving a general budget summary setting forth the aggregate figures of the budget in a manner to show the balanced relations between total proposed expenditures and total expected income and other means of financing the budget compared with the corresponding figures for the last completed fiscal year and the current fiscal year, including explanatory schedules classifying expenditures by organization units, objects and funds, and income by organization units, sources and funds;
- (2) The detailed budget estimates showing the recommendations of the budget officer compared with the figures for the last complete fiscal year and the estimates for the current year; and
- (3) Complete drafts of appropriation and revenue orders to put the budget into effect if approved by the county commission.

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

- (1) Prior to September 1, each department, office, institution, commission or court of the county receiving funds from the county prepares and submits a request to the budget officer, the request includes estimates of its requirements for the next budget year compared with figures for the last completed year and estimates for the current year.
- (2) The County Budget Officer prepares the budget in the prescribed form and transmits it to the County Commission, no later than November 15th.
- (3) The County Commission holds at least one public hearing on the proposed budget before final action is taken. At least 5 days' notice of the hearing is given and the hearing is not held until ten days after the budget document is made available to the public.

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY POLICIES (CONTINUED)

(4) The annual budget is adopted on or before January 10th.

The budget may be amended as provided for in State Statutes.

Budgets are prepared on the regulatory basis of accounting.

The Statement of Receipts, Disbursements, and Changes in Cash Balances – Budget and Actual – General Revenue Fund, Assessment Fund, Common Road Fund, Law Enforcement Sales Tax Fund and Law Enforcement Sales Tax Trust Fund present comparisons of the legally adopted budget with actual data.

I.E. CASH AND INVESTMENTS

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

Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

Additional cash and investment disclosures are presented in Note III.A.

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. COMPENSATED ABSENCES

The County allows employees to accumulate sick leave to a maximum of 60 days. Upon termination of employment unused sick leave is forfeited.

Vacation time is awarded as follows:

Starting date to 1 year	0	days
1 year to 2 years	5	days (1 work week)
2 years to 10 years	10	days (2 work weeks)
Over 10 years	15	days (3 work weeks)
Over 20 years	20	days (4 work weeks)

All vacation must be approved in advance by the elected official or departmental head. Leave for vacation shall be used in its entirety within one year after being earned unless approved differently by the elected official or departmental head and County Commission. Each elected official or departmental head is responsible for maintaining records regarding their employee's sick leave and vacation.

I.G. CASH RECEIPTS AND DISBURSEMENTS

I.G.1. SALES TAX

Jasper County levies a tax on taxable sales within the County. The tax is collected by the Missouri Department of Revenue and remitted to the County. The sales tax is composed of four levies, each authorized by State Statutes. Three-eights of one percent is deposited in the General Fund and used for general government operations. One-quarter of one percent is placed in the Common Road Fund and used for construction of bridges. One-tenth of one percent is paid directly to the Jasper County Emergency Services Dispatch Board. One-quarter of one percent is deposited into the Law Enforcement Sales Tax Fund and used for law enforcement purposes.

On April 5, 2016, the citizens of Jasper County approved a one-quarter on one percent sales tax for the purpose of providing funds to construct a new juvenile center in Joplin and to make renovations and improvements to the Carthage Courthouse Building (the "Project"). The tax is for a period of seven years from the date on which the tax is first imposed or whenever the final payment on the financing for the Project occurs, whichever comes first. The total Project will not exceed \$15,000,000.

Notes to Financial Statements December 31, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.G.2. PROPERTY TAXES

Property taxes are an enforceable lien on property as of January 1. Taxes are levied November 1 and are due and payable in full by December 31; unpaid taxes become delinquent after December 31. The County bills and collects its own property taxes.

The assessed valuation of the tangible taxable property of County of Jasper, Missouri for the calendar year 2016 for purposes of local taxation was:

Total	\$ 1,628,740,337
State Assessed Railroad and Utility Valuation	93,352,563
Personal Property Valuation	424,576,684
Real Estate Valuation	\$ 1,110,811,090

The tax levy for each \$100.00 of assessed valuation of real estate and tangible property for the calendar year was:

Fund -		
General	\$.	.1050
Common Road	\$.	.2138

The tax levy for each \$100.00 of assessed valuation of Commercial Property (Sub-Class 3) was \$1.02.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budget

Missouri Revised Statutes require that the annual budget present a complete financial plan of the County. All funds are not budgeted.

Notes to Financial Statements December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNT BALANCES

III.A. DEPOSITS AND INVESTMENTS

Deposits -

Custodial Credit Risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. RSMo Chapter 110 requires that public funds shall be secured by the deposit of securities of the character prescribed by section 30.270, RSMo. The value of which shall at all times be not less than one hundred percent of the actual amount of the funds on deposit with the depository less the amount, if any, insured by the Federal Deposit Insurance Corporation. The County does not have any other policies for custodial credit risk.

At December 31, 2016, the County's carrying amounts of deposits was \$25,991,607 and the bank balance was \$44,292,109. 76% of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$1,362,064 was covered by Federal Depository Insurance and \$42,930,045 was collateralized with letters of credit and securities held by the pledging financial institutions' agents but not in the County's name.

Investments -

As of December 31, 2016, the County had the following investments:

Investment Type	Maturities	Cost	Fair Value
Open-ended Mutual Fund -			
Federated Treasury Obligations Fund #703	Less than 1 year	\$ 3,064,918	\$ 3,064,918

Custodial Credit Risk – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The above investments are made and held by UMB Corporate Trust Services, Kansas City, Missouri as trustee for the Jasper County, Missouri, Certificate of Participation (Jasper County, Missouri Juvenile Center and Courthouse Renovation Project). Series 2016. These investments are not bank deposits and are not covered by FDIC insurance.

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 changes in interest rates.

Notes to Financial Statements December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNT BALANCES (CONTINUED)

III.B. LONG-TERM DEBT

Capital Leases Payable

Capital lease for building and related improvements for the Jasper County Sheltered Facilities Board dated December 1, 2013, original amount \$1,280,000.00 payable in monthly installments of \$6,975.31 beginning January 1, 2014. Final payment due December 1, 2018. Interest rate of 2%.

Under the lease, the County will be obligated to make rental payments solely from amounts which are appropriated for such purpose by the Jasper County Sheltered Facilities Board ("JCSFB") and made available to the County by JCSFB, and not from any other funds of the County.

\$ 604,154

Capital lease certificate of participation for Courthouse Renovation and Juvenile Center, Series 2016, dated June 15, 2016, original amount \$7,500,000.00 payable in annual installments ranging from \$1,825,000.00 to \$1,950,000.00, beginning October 15, 2018. Final payment due October 15, 2021. Interest rate of 1.000% to 1.500%.

7,500,000

Total Capital Leases Payable

\$ 8,104,154

Notes to Financial Statements December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNT BALANCES (CONTINUED)

III.B. LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Debt

	В	eginning			Ending
Description		Balance	Issued	 Retired	Balance
Capital Leases	\$	916,672	\$ 7,500,000	\$ 312,518	\$ 8,104,154

Debt Service Requirements to Maturity

Year Ending December 31,	Principal	ya - >-10	Interest
2017	\$ 66,226	\$	135,678
2018	2,362,928		102,498
2019	1,850,000		74,900
2020	1,875,000		53,625
2021	1,950,000		29,250
Totals	\$ 8,104,154	\$	395,951

Notes to Financial Statements December 31, 2016

III. DETAILED NOTES ON FUNDS AND ACCOUNT BALANCES (CONTINUED)

III.C. TRANSFERS

Interfund transfers for the year ended December 31, 2016 consisted of the following:

Fund	N	Transfers In	3	Transfers Out
General	\$	2,673,581	\$	657,832
Assessment		261,785		22,650
Common Road		1,495,665		200,708
Law Enforcement Sales Tax		3,718,891		2,011,462
LEST Trust		*		4,116,864
Reserve		418,697		150,000
Prosecuting Attorney - LEST		231,964		165,773
LEST Grant		184,009		*
Health) =		145,638
Special Road and Bridge		æ		1,495,665

Transfers are used to (1) transfer receipts from the fund that is required to collect them to the fund that is required to disburse them, and (2) transfer General Fund funds to other funds in accordance with budgetary authorizations.

IV. RETIREMENT PLANS

IV.A. MISSOURI LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

Jasper County, Missouri's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Jasper County, Missouri participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by assessing the LAGERS website at www.molagers.org.

Notes to Financial Statements
December 31, 2016

IV. RETIREMENT PLANS (CONTINUED)

IV.A. MISSOURI LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (CONTINUED)

Benefits Provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Contributions

Jasper County, Missouri is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 9.20% (General) and 10.90% (Police). Contributions to the pension plan from Jasper County, Missouri were \$929,849 for the year.

IV.B. COUNTY EMPLOYEE'S RETIREMENT FUND (CERF)

Plan Description

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees. The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government.

Notes to Financial Statements December 31, 2016

IV.B. COUNTY EMPLOYEE'S RETIREMENT FUND (CERF) (CONTINUED)

Plan Description (Continued)

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

Pension Benefits

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

The County Employees' Retirement Fund issues 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, or by the following website, www.mocerf.org.

Contributions

In accordance with Missouri state statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. 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 the year ended December 31, 2016 total contributions remitted to CERF were \$969,860.67. Employee contributions were \$260,891.

Notes to Financial Statements December 31, 2016

IV.B. COUNTY EMPLOYEE'S RETIREMENT FUND (CERF) (CONTINUED)

Contributions (Continued)

Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total county-paid member contributions for the year ended December 31, 2016 was \$13,644.

IV.C. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 56.807 RSMo, Jasper County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorney's Retirement System. Once remitted, the State of Missouri is responsible for administration of this plan. Jasper County contributed \$8,398 for the year ended December 31, 2016.

V. CONDUIT DEBT OBLIGATIONS

From time to time, the County issues Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

VI. OTHER POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). Under COBRA, the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Notes to Financial Statements December 31, 2016

VII. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these various risks by carrying commercial insurance. There have been no significant reductions in insurance coverage. Settlements have not exceeded insurance coverage for the current or three prior years.

The County has a self-insured health plan for all its employees. The County has purchased stop-loss insurance in order to limit its exposure, which will reimburse the County for individual claims in excess of \$80,000 annually or aggregate claims exceeding \$1,000,000 annually.

VIII. CONTINGENCIES

Litigation

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the County.

Grant Program Involvement

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

IX. PAYMENTS BY OTHER GOVERNMENTS

The State of Missouri makes payments directly to the judges and employees of the circuit courts in Jasper County for salaries and fringe benefits. Jasper County is not liable for these payments. The total amount of these on-behalf payments was not available and is unable to be estimated.

Notes to Financial Statements December 31, 2016

X. SUBSEQUENT EVENTS

The County has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.



The Mense CPA Firm, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

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 of Jasper County, 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 Jasper County, Missouri, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Jasper County, Missouri's financial statements and have issued our report thereon dated June 23, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jasper County, Missouri'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 Jasper County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Jasper County, Missouri'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 described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. 2016-001.

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 deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. 2016-002 and 2016-003.

Compliance and Other Matters

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

Jasper County, Missouri's Response to Findings

Jasper County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Jasper County, Missouri's response was 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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The Mense CPA Firm, LLC Certified Public Accountants

Joplin, Missouri June 23, 2017



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CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the County Commission of the Jasper County, Missouri

Report on Compliance for Each Major Federal Program

We have audited Jasper County, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jasper County, Missouri's major federal programs for the year ended December 31, 2016. Jasper County, Missouri'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 Jasper County, Missouri'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 Jasper County, Missouri'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 Jasper County, Missouri's compliance.

Opinion on Each Major Federal Program

In our opinion, Jasper County, Missouri 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, 2016.

Report on Internal Control over Compliance

Management of Jasper County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jasper County, Missouri'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 Jasper County, Missouri'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 requirements of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

The Mense CPA Firm, LLC
Certified Public Accountants

Joplin, Missouri June 23, 2017

JASPER COUNTY, MISSOURI Schedule of Expenditures of Federal Awards For the year ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CCDF Cluster				
Department of Health and Human Services Pass-Through Programs From Missouri Department of Health and Senior Services Child Care and Development Block Grant Child Care and Development Block Grant	93.575 93.575	ERS 220-14042 ERS 220-17048		\$ 4,030 480
Total Department of Health and Human Services Pass-Through Programs				\$ 4,510
Total CCDF Cluster				\$ 4,510
CDBG - Entitlement Grants Cluster				
Department of Housing and Urban Development Pass-Through Program From City of Joplin, Missouri Community Development Block Grants/Entitlement Grants	14.218	B-13-MS-29-0001		\$ 83,110
Total Department of Housing and Urban Development Pass-Through Programs				\$ 83,110
Total CDBG - Entitlement Grants Cluster				\$ 83,110
Child Nutrition Cluster				
Department of Agriculture Pass-Through Program From Missouri Department of Health and Senior Services Summer Food Service Program for Children	10.559	ERS 219-16471		\$ 330
Total Department of Agriculture Pass-Through Programs				\$ 330
Total Child Nutrition Cluster				\$ 330
Highway Planning and Construction Cluster				
Department of Transportation Pass-Through Programs From Missouri Department of Transportation Highway Planning and Construction Highway Planning and Construction	20.205 20.205	BRO-B049(32) BRO-B049(33)		\$ 488,302 25,652
Total Department of Transportation Pass-Through Programs				\$ 513,954
Total Highway Planning and Construction Cluster				\$ 513,954
Highway Safety Cluster				
Department of Transportation Pass-Through Programs From Missouri Department of Transportation State and Community Highway Safety State and Community Highway Safety	20.600 20.600	17-PT-02-121 16-TR-06-004		\$ 1,322 6,709
Total Department of Transportation Pass-Through Programs				\$ 8,031
Total Highway Safety Cluster				\$ 8,031
Other Programs				
Executive Office of the President Pass-Through Programs From Missouri Department of Public Safety High Intensity Drug Trafficking Areas Program High Intensity Drug Trafficking Areas Program	95.001 95.001	G15 MW0001A-PP G16 MW0001A-PP		\$ 73,918 40,329
otal Executive Office of the President lass-Through Programs			-	\$ 114,247
otal Executive Office of the President			-	\$ 114,247

The accompanying notes are an integral part of this schedule.

JASPER COUNTY, MISSOURI
Schedule of Expenditures of Federal Awards (Continued)
For the year ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Homeland Security Pass-Through Program From Missouri State University Homeland Security Grant Program	97.067	EMW-2015-SS-00020-501-018		\$ 5,115
Total Department of Homeland Security Pass-Through Programs				\$ 5,115
Total Department of Homeland Security				\$ 5,115
Department of Housing and Urban Development Pass-Through Program From Missouri Department of Economic Development Community Development Block Grant/States Program and Non-Entitlement Grants in Hawaii	14.228	2014-ED-03		\$ 959,613
Total Department of Housing and Urban Development Pass-Through Programs				\$ 959,613
Total Department of Housing and Urban Development				\$ 959,613
Department of Justice Direct Program Joint Law Enforcement Operations	16.111			\$ 9,702
Total Department of Justice Direct Programs				\$ 9,702
Department of Justice Pass-Through Program From Missouri Department of Public Safety Juvenile Justice and Delinquency Prevention Allocation to States Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance Grant Program	16.540 16.738 16.738	2013-Title2-22 2015-JAG-013 2014-JAG-014		\$ 3,268 96,274 127,132
Total Department of Justice Pass-Through Programs				\$ 226,674
Total Department of Justice				\$ 236,376
Department of Transportation Pass-Through Programs From Missouri Department of Transportation Alcohol Open Container Requirements Alcohol Open Container Requirements Missouri Emergency Response Commission Inter-Agency Hazardous Materials Public Sector Training and Planning Grants	20.607 20.607 20.703	17-154-AL-032 16-154-AL-053		\$ 3,366 15,815
Total Department of Transportation Pass-Through Programs				\$ 34,263
Total Department of Transportation				\$ 34,263
Environmental Protection Agency Direct Program Superfund State Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		İ	\$ 122,210
otal Environmental Protection Agency Direct Programs				\$ 122,210
Environmental Protection Agency Pass-Through Programs From Missouri Department of Natural Resources Nonpoint Source Implementation Grants Missouri Department of Health and Senior Services Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.460 66.802	G12-NPS-04 AOC16380068		\$ 50,546 130,461
otal Environmental Protection Agency Cass-Through Programs			:-	\$ 181,007
otal Environmental Protection Agency			92	\$ 303,217
he accompanying notes are an integral part of this schedule				

JASPER COUNTY, MISSOURI
Schedule of Expenditures of Federal Awards (Continued)
For the year ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients		Total Federal penditures
Election Assistance Commission Pass-Through Programs From					
Missouri Secretary of State					
Election Reform Payments	39.011			\$	15,965
Help America Vote Act Requirement Payments	90.401				14,509
Total Election Assistance Commission					
Pass-Through Programs				_\$	30,474
Total Election Assistance Commission				_\$_	30,474
Department of Health and Human Services					
Pass-Through Programs From					
Missouri Department of Social Services					
Child Support Enforcement	93.563			\$	191,633
Missouri Department of Health and Senior Services					
Cooperative Agreements for State-Based					
Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	ERS 16116012			2,756
Cooperative Agreements for State-Based	nigra i taroner				6.00000
Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	ERS 16117039			3,680
Maternal and Child Health Services Block Grant to the States	93.994	AOC 15380053			40,615
Maternal and Child Health Services Block Grant to the States	93,994				300
Project Grants and Cooperative Agreements for	02.116	2016 021114			
Tuberculosis Control Programs	93.116	2016 - 021114			1,000
Public Health Emergency Preparedness	93.069	AOC 14380139			52,230
Children's Health Insurance Program	93.767	AOC 15380253			150,461
Total Department of Health and Human Services					
Pass-Through Programs				\$	442,675
Total Department of Health and Human Services			## ## ## ## ## ## ## ## ## ## ## ## ##	\$	442,675
Total Other Programs			S	\$	2,125,980
Total Expenditures of Federal Awards			3	\$	2,735,915

Notes to Schedule of Expenditures of Federal Awards December 31, 2016

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Jasper County, Missouri under programs of the federal government for the year ended December 31, 2016. 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 Jasper County, Missouri, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Jasper County, Missouri.

Note 2. 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.

Note 3. Indirect Cost Rate

Jasper County, Missouri has elected not to use the 10 percent de-minimis indirect cost rate under the Uniform Guidance.

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Section I – Summary of Auditor's Results

Financial Statements Type of auditor's report issued: Unmodified - Regulatory Basis Internal control over financial reporting: Material weakness(es) identified? X yes ____no X yes Significant deficiency(ies) identified? _____none reported Noncompliance material to financial statements noted? _____ yes Federal Awards Internal control over major federal programs: Material weakness(es) identified? _____yes X__no Significant deficiency(ies) identified? ____ yes X none reported Type of auditor's report issued on compliance for major federal programs: Unmodified Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a)? yes X no Identification of major federal programs: CFDA Number(s) Name of Federal Program or Cluster 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii 93.563 Child Support Enforcement Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

yes X no

Auditee qualifies as a low-risk auditee?

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Section II – Financial Statement Findings

2016-001

Segregation of Duties

Criteria:

Duties should be segregated so that employees who maintain

accounting records do not have access to cash receipts and

disbursements.

Condition:

Personnel who receive and receipt cash also maintain accounting

records in many of the offices.

Effect:

The effect of this condition could result in the improper recording

of assets or the possible understatement or misappropriation of

assets.

Cause:

The County does not have a written accounting manual detailing and segregating employee's duties. Insufficient personnel in many

county offices make it not possible to adequately segregate duties.

Recommendation:

Duties should be assigned among office personnel so that

functions are performed by different employees when possible.

Management Response:

The number of employees is limited and it is not feasible given

the current economic environment to employ additional staff.

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Section II - Financial Statement Findings (Continued)

2016-002 Accounting Manual

Criteria: The County should have a written accounting manual for

employees to follow: Employee's duties and responsibilities relating to the accounting cycle should be detailed in the manual.

Condition: No accounting manual exists.

Effect: Employees duties are not adequately segregated which may lead

to errors or misappropriation of assets.

Cause: County employees do not have time to develop a manual. It is not

economically feasible at the present time to contract for this

service.

Recommendation: The County develop an accounting manual.

Management Response: It is not feasible at this time to contract for the development of

such a manual. Employees do not have sufficient time to develop

a manual given the limited number of employees.

2016-003 Preparation of the Financial Statements and Related Notes

Criteria: The financial statements and the related notes are the

responsibility of the management of the County.

County personnel are able to perform basic accounting functions

necessary to maintain the general ledger and prepare financial statements for internal use but do not maintain the knowledge to prepare the financial statements and related notes in accordance

with the Generally Accepted Accounting Principles.

Effect: The financial statements may be misstated or may lack all

required disclosures.

Recommendation: County personnel continue to maintain the general ledger and

prepare internal financial statements.

Management Response: County personnel will take responsibility for the financial

statements, will review all proposed adjustments, and draft

financial statements.

JASPER COUNTY, MISSOURISchedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

Section III - Federal Awards Findings and Questioned Costs

No matters were reported.

Summary Schedule of Prior Audit Findings For the year ended December 31, 2016

Item	Program Finding	Status
2015-001	Segregation of Duties	Condition Still Exists
2015-002	Accounting Manual	Condition Still Exists
2015-003	Preparation of Financial Statements	Condition Still Exists
	and Related Notes	



Richard M. Webster, Jr.

Jasper County Auditor

Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs

Jasper County, Missouri respectively submits the following corrective action plan for the year ended December 31, 2016.

Name and address of Independent Auditors: The Mense CPA Firm, LLC

2001 Byers Avenue Joplin, MO 64804-1835

Audit period: January 1, 2016 through December 31, 2016

The findings from the December 31, 2016 Schedule of Findings and Questioned Cost relate to the Federal Award Programs and Financial Statements are discussed below. The findings are submitted consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. Financial Statement Findings

Finding 2016-001 Cou

County Officials are aware of the need to develop procedures for the handling of money generated in the respective offices. County personnel are continuing to develop a written set of procedures and a method for documenting that the procedures were followed for each office. The County Commissioner, with the help of the County Auditor, will continue to monitor the process of this project.

Finding 2016-002

The County Commissioner will inquire about accounting manuals in use by other entities and will use the manual as a model for the development of their own. It is not economically feasible at present to contract for the development of such a manual. The internal development of such a manual from scratch would present a grave challenge because of the amount of time and resources it would entail.

Finding 2016-003

County personnel will continue to prepare financial statements and budget comparisons for internal use and will review the audited financial statements and related notes and accept responsibility for them.

- III. Federal Awards Findings and Questioned Costs None
- IV. Status of Corrective Actions or Prior Findings None

If there are any further questions regarding these matters, please call Richard Webster, County Auditor at (417) 358-0406.

Sincerely.

Richard Webster County Auditor