



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Oregon County, Missouri

The Office of the State Auditor contracted for an audit of the Oregon County's financial statements for the 2 years ended December 31, 2019, through the state Office of Administration, Division of Purchasing and Materials Management. This audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA
State Auditor

September 2020
Report No. 2020-068



Recommendations in the contracted audit of Oregon County

2019-001	We recommend that the county develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2019-002	We recommend that the county address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.
2019-003	The County Treasurer should periodically review with the bank that its deposits are fully collateralized with securities pledged and FDIC insurance.
2019-004	The county should implement procedures to ensure that the documentation of internal controls over federal awards are addressed going forward.
2019-005	The county should implement procedures to ensure that the 45-day public comment period compliance requirement for this federal grant is met.

THE COUNTY OF OREGON
ALTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019 AND 2018

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ALTON, MISSOURI
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FINANCIAL SECTION



Daniel Jones & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Oregon, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Oregon ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2019, and 2018, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2019, and 2018, or changes in net position or cash flows thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2019, and 2018, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Matters

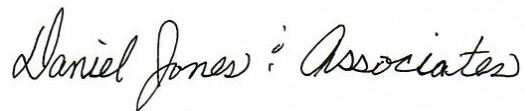
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Oregon’s basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2020, on our consideration of the County of Oregon'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 the County'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 County of Oregon's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

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

July 9, 2020

FINANCIAL STATEMENTS

THE COUNTY OF OREGON
ALTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2019	RECEIPTS 2019	DISBURSEMENTS 2019	CASH AND INVESTMENT BALANCES DECEMBER 31, 2019
General Revenue Fund	\$ 2,322,625.56	\$ 1,524,662.19	\$ 1,167,865.54	\$ 2,679,422.21
Special Road and Bridge Fund	625,226.03	1,054,214.28	932,529.52	746,910.79
Assessment Fund	-	156,587.90	156,587.90	-
Prosecuting Attorney Training Fund	2,650.64	261.24	2,468.34	443.54
Sheriff Legal Education Fund	5,629.17	1,041.71	750.00	5,920.88
Federal Law Enforcement Fund	294.58	6.75	-	301.33
River and Forest Patrol Fund	-	1,937.47	1,937.47	-
Prosecuting Attorney Special Fund	4,312.68	77.25	2,831.89	1,558.04
Tax Maintenance Fund	40,674.69	13,585.82	8,869.25	45,391.26
Recorder User Fee Fund	8,998.76	6,242.55	7,059.05	8,182.26
Operation Cash Crop Fund	-	-	-	-
Law Enforcement Donation Fund	2,419.67	2,848.10	2,416.00	2,851.77
Administrative Handling Cost Fund	1,339.63	4,029.96	2,939.00	2,430.59
Election Fund	6,749.35	3,060.41	-	9,809.76
Forest Services Title III Fund	27,632.65	19,633.34	27,632.65	19,633.34
Senior Citizens Service Board Fund	10,410.00	47,415.00	49,809.00	8,016.00
Election HAVA Fund	9,902.62	2,825.16	1,714.94	11,012.84
Sheriff's Revolving Fund	10,204.83	3,763.86	400.00	13,568.69
Sheriff Civil Fund	1,713.31	7,064.19	7,286.99	1,490.51
Inmate Security Fund	27,069.92	15,800.28	10,618.83	32,251.37
Deputy Sheriff Salary Supplementation Fund	(4,096.32)	31,871.79	28,909.72	(1,134.25)
Senate Bill 40 Board Fund	152,553.68	97,045.80	90,100.00	159,499.48
Law Enforcement Sales Tax Trust Fund	75,292.13	447,373.65	446,049.50	76,616.28
TCM Developmental Board Fund	244,933.20	397,829.25	309,985.34	332,777.11
911 Service Fund	-	2,535.32	-	2,535.32
TOTAL	\$ 3,576,536.78	\$ 3,841,713.27	\$ 3,258,760.93	\$ 4,159,489.12

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

THE COUNTY OF OREGON
ALTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES -
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2018	RECEIPTS 2018	DISBURSEMENTS 2018	CASH AND INVESTMENT BALANCES DECEMBER 31, 2018
General Revenue Fund	\$ 1,938,531.76	\$ 1,568,675.83	\$ 1,184,582.03	\$ 2,322,625.56
Special Road and Bridge Fund	472,652.77	861,697.44	709,124.18	625,226.03
Assessment Fund	-	158,837.31	158,837.31	-
Prosecuting Attorney Training Fund	2,418.74	231.90	-	2,650.64
Sheriff Legal Education Fund	5,069.66	1,309.51	750.00	5,629.17
Federal Law Enforcement Fund	289.10	5.48	-	294.58
River and Forest Patrol Fund	566.40	2,001.57	2,567.97	-
Prosecuting Attorney Special Fund	4,232.44	80.24	-	4,312.68
Tax Maintenance Fund	35,767.84	14,095.92	9,189.07	40,674.69
Recorder User Fee Fund	8,764.35	5,924.75	5,690.34	8,998.76
Operation Cash Crop Fund	27.97	3,000.00	3,027.97	-
Law Enforcement Donation Fund	1,883.48	536.19	-	2,419.67
Administrative Handling Cost Fund	811.80	2,822.79	2,294.96	1,339.63
Election Fund	6,009.15	740.20	-	6,749.35
Forest Services Title III Fund	6,076.87	21,555.78	-	27,632.65
Senior Citizens Service Board Fund	10,635.00	53,587.00	53,812.00	10,410.00
Election HAVA Fund	7,696.99	2,205.63	-	9,902.62
Sheriff's Revolving Fund	8,683.47	1,636.36	115.00	10,204.83
Sheriff Civil Fund	9,489.97	5,400.56	13,177.22	1,713.31
Inmate Security Fund	17,202.04	16,987.84	7,119.96	27,069.92
Deputy Sheriff Salary Supplementation Fund	(3,112.13)	27,521.12	28,505.31	(4,096.32)
Senate Bill 40 Board Fund	55,435.63	177,218.05	80,100.00	152,553.68
Law Enforcement Sales Tax Trust Fund	67,724.27	435,559.82	427,991.96	75,292.13
TCM Developmental Board Fund	203,641.24	418,065.04	376,773.08	244,933.20
TOTAL	<u>\$ 2,860,498.81</u>	<u>\$ 3,779,696.33</u>	<u>\$ 3,063,658.36</u>	<u>\$ 3,576,536.78</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	GENERAL REVENUE FUND			
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 118,500.00	\$ 129,749.70	\$ 114,500.00	\$ 135,454.49
Sales Taxes	890,000.00	950,008.17	890,000.00	926,940.03
Intergovernmental	178,160.00	247,720.41	202,995.00	315,871.57
Charges for Services	122,480.00	125,522.89	122,401.00	131,919.87
Interest	20,000.00	56,942.47	15,000.00	36,711.13
Other	10,462.37	14,718.55	10,191.60	11,473.18
Transfers In	-	-	-	10,305.56
TOTAL RECEIPTS	1,339,602.37	1,524,662.19	1,355,087.60	1,568,675.83
DISBURSEMENTS				
County Commission	81,660.00	81,074.00	81,850.00	80,158.00
County Clerk	101,140.26	99,692.65	97,163.26	92,846.23
Elections	32,551.00	21,973.74	64,185.00	47,153.45
Buildings and Grounds	61,687.00	59,445.76	60,337.00	62,584.64
Employee Fringe Benefits	178,948.60	168,190.24	172,995.00	175,425.25
County Treasurer	43,700.00	41,069.99	44,457.00	42,077.42
Collector	84,513.00	83,544.08	81,753.00	79,483.07
Recorder of Deeds	68,202.63	67,262.63	68,309.63	66,627.45
Circuit Clerk	38,969.00	15,467.74	40,819.00	21,959.43
Court Administration	2,310.00	1,281.07	2,607.00	1,293.83
Public Administrator	58,000.00	54,088.84	57,518.00	52,240.43
Jail	66,544.56	90,926.00	67,344.56	66,638.73
Prosecuting Attorney	103,940.63	96,243.86	107,097.18	104,954.11
Juvenile Officer	73,283.27	63,483.48	68,543.25	62,449.89
Coroner	14,500.00	12,215.57	14,500.00	12,264.84
Other	678,143.60	162,095.61	334,704.03	168,494.11
Health and Welfare	500.00	-	500.00	-
Transfers Out	56,418.07	49,810.28	53,647.65	47,931.15
Emergency Fund	42,000.00	-	42,000.00	-
TOTAL DISBURSEMENTS	1,787,011.62	1,167,865.54	1,460,330.56	1,184,582.03
RECEIPTS OVER (UNDER) DISBURSEMENTS	(447,409.25)	356,796.65	(105,242.96)	384,093.80
CASH AND INVESTMENT BALANCES, JANUARY 1	2,322,625.56	2,322,625.56	1,938,531.76	1,938,531.76
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 1,875,216.31	\$ 2,679,422.21	\$ 1,833,288.80	\$ 2,322,625.56

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

SPECIAL ROAD AND BRIDGE FUND				
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 156,100.00	\$ 170,773.05	\$ 155,700.00	\$ 169,968.24
Sales Taxes	-	-	-	-
Intergovernmental	593,071.00	672,326.25	582,580.00	680,064.11
Charges for Services	-	-	-	-
Interest	4,000.00	16,746.75	4,000.00	10,082.99
Other	150,100.01	194,368.23	150,300.01	1,582.10
Transfers In	-	-	-	-
TOTAL RECEIPTS	903,271.01	1,054,214.28	892,580.01	861,697.44
DISBURSEMENTS				
Salaries	315,354.63	315,354.72	287,241.79	291,857.75
Employee Fringe Benefits	123,509.52	122,491.32	114,060.00	112,447.91
Supplies	153,600.00	126,032.50	132,000.00	128,397.50
Insurance	19,282.40	19,410.40	18,500.00	17,518.80
Road and Bridge Materials	95,750.00	68,900.95	95,000.00	32,396.08
Equipment Repairs	30,000.00	43,064.36	33,000.00	21,324.74
Equipment Purchases	200,000.00	137,540.00	200,000.00	-
Rentals	4,500.00	2,890.09	2,689.01	3,589.01
Road and Bridge Construction	91,000.00	90,343.11	86,000.00	96,609.77
Services and Other	9,906.00	6,502.07	25,520.00	4,982.62
TOTAL DISBURSEMENTS	1,042,902.55	932,529.52	994,010.80	709,124.18
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(139,631.54)	121,684.76	(101,430.79)	152,573.26
CASH AND INVESTMENT BALANCES, JANUARY 1	625,226.03	625,226.03	472,652.77	472,652.77
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 485,594.49	\$ 746,910.79	\$ 371,221.98	\$ 625,226.03

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

ASSESSMENT FUND				
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	\$ 105,988.66	\$ 103,695.13	\$ 105,155.61	\$ 108,441.17
Charges for Services	-	2,760.00	-	2,085.00
Interest	90.00	264.42	90.00	148.23
Other	2,050.00	58.07	1,550.00	231.76
Transfers In	56,418.07	49,810.28	53,647.65	47,931.15
TOTAL RECEIPTS	164,546.73	156,587.90	160,443.26	158,837.31
DISBURSEMENTS				
Salaries	91,705.51	93,732.66	88,705.26	86,876.93
Employee Fringe Benefits	8,423.46	8,170.98	8,840.00	8,319.05
Office	8,313.08	7,132.39	10,432.00	7,292.97
Equipment	1,500.00	-	2,000.00	497.00
Mileage and Training	2,500.00	2,674.99	2,500.00	2,250.28
Insurance	21,820.68	14,620.68	22,041.00	20,503.57
Computer Program	13,175.00	13,173.43	14,125.00	13,121.41
GIS Website	4,000.00	1,350.00	6,500.00	5,400.00
GIS Charges	9,600.00	13,597.70	1,000.00	1,930.40
Services and Other	3,509.00	2,135.07	4,300.00	2,340.14
Transfers Out	-	-	-	10,305.56
TOTAL DISBURSEMENTS	164,546.73	156,587.90	160,443.26	158,837.31
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ -

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY TRAINING FUND				SHERIFF LEGAL EDUCATION FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	200.00	208.18	250.00	184.42	1,000.00	408.00	1,000.00	705.50
Interest	5.00	36.62	20.00	47.48	30.00	133.71	30.00	104.01
Other	-	16.44	-	-	500.00	500.00	500.00	500.00
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	205.00	261.24	270.00	231.90	1,530.00	1,041.71	1,530.00	1,309.51
DISBURSEMENTS								
Training and Mileage	1,150.00	971.60	500.00	-	1,000.00	-	2,000.00	-
Services and Other	1,500.00	1,496.74	250.00	-	950.00	750.00	700.00	750.00
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	2,650.00	2,468.34	750.00	-	1,950.00	750.00	2,700.00	750.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,445.00)	(2,207.10)	(480.00)	231.90	(420.00)	291.71	(1,170.00)	559.51
CASH AND INVESTMENT BALANCES, JANUARY 1	2,650.64	2,650.64	2,418.74	2,418.74	5,629.17	5,629.17	5,069.66	5,069.66
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 205.64	\$ 443.54	\$ 1,938.74	\$ 2,650.64	\$ 5,209.17	\$ 5,920.88	\$ 3,899.66	\$ 5,629.17

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	FEDERAL LAW ENFORCEMENT FUND				RIVER AND FOREST PATROL FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 1,937.47	\$ 6,000.00	\$ 2,001.57
Charges for Services	-	-	-	-	-	-	-	-
Interest	3.00	6.75	3.00	5.48	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	3.00	6.75	3.00	5.48	6,000.00	1,937.47	6,000.00	2,001.57
DISBURSEMENTS								
Salaries	-	-	-	-	4,148.00	653.75	4,148.00	1,490.00
Employee Fringe Benefits	-	-	-	-	352.00	51.08	352.00	119.37
Mileage	-	-	-	-	1,500.00	-	1,500.00	-
Services and Other	200.00	-	200.00	-	-	1,232.64	-	958.60
Transfers Out	-	-	-	-	-	-	566.40	-
TOTAL DISBURSEMENTS	200.00	-	200.00	-	6,000.00	1,937.47	6,566.40	2,567.97
RECEIPTS OVER (UNDER) DISBURSEMENTS	(197.00)	6.75	(197.00)	5.48	-	-	(566.40)	(566.40)
CASH AND INVESTMENT BALANCES, JANUARY 1	294.58	294.58	289.10	289.10	-	-	566.40	566.40
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 97.58	\$ 301.33	\$ 92.10	\$ 294.58	\$ -	\$ -	\$ -	\$ -

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY SPECIAL FUND				TAX MAINTENANCE FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	13,100.00	12,612.79	11,800.00	13,369.44
Interest	5.00	77.25	20.00	80.24	500.00	973.03	300.00	726.48
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5.00	77.25	20.00	80.24	13,600.00	13,585.82	12,100.00	14,095.92
DISBURSEMENTS								
Equipment	3,000.00	1,840.90	3,000.00	-	2,500.00	1,481.41	2,500.00	1,450.91
Computer Software	-	-	-	-	7,000.00	5,257.50	7,200.00	5,547.50
Office	-	-	-	-	275.00	-	830.00	400.08
Training and Mileage	-	-	-	-	1,250.00	970.32	1,250.00	1,012.90
Professional Fees	-	-	-	-	250.00	175.00	300.00	175.00
Services and Other	1,300.00	990.99	1,000.00	-	2,315.00	985.02	3,635.00	602.68
TOTAL DISBURSEMENTS	4,300.00	2,831.89	4,000.00	-	13,590.00	8,869.25	15,715.00	9,189.07
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,295.00)	(2,754.64)	(3,980.00)	80.24	10.00	4,716.57	(3,615.00)	4,906.85
CASH AND INVESTMENT BALANCES, JANUARY 1	4,312.68	4,312.68	4,232.44	4,232.44	40,674.69	40,674.69	35,767.84	35,767.84
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 17.68	\$ 1,558.04	\$ 252.44	\$ 4,312.68	\$ 40,684.69	\$ 45,391.26	\$ 32,152.84	\$ 40,674.69

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	RECORDER USER FEE FUND				OPERATION CASH CROP FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
Charges For Services	5,600.00	6,034.50	5,600.00	5,752.00	-	-	-	-
Interest	100.00	208.05	60.00	172.75	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,700.00	6,242.55	5,660.00	5,924.75	3,000.00	-	3,000.00	3,000.00
DISBURSEMENTS								
Salaries	1,264.20	1,264.20	1,884.00	1,467.96	1,843.00	-	2,000.00	-
Employee Fringe Benefits	115.00	105.81	158.80	115.75	157.00	-	-	-
Supplies and Equipment	4,000.00	4,000.00	4,000.00	2,728.75	1,000.00	-	500.00	-
Services and Other	2,300.00	1,689.04	2,800.00	1,377.88	-	-	500.00	3,027.97
Transfers Out	-	-	-	-	-	-	27.97	-
TOTAL DISBURSEMENTS	7,679.20	7,059.05	8,842.80	5,690.34	3,000.00	-	3,027.97	3,027.97
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,979.20)	(816.50)	(3,182.80)	234.41	-	-	(27.97)	(27.97)
CASH AND INVESTMENT BALANCES, JANUARY 1	8,998.76	8,998.76	8,764.35	8,764.35	-	-	27.97	27.97
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 7,019.56</u>	<u>\$ 8,182.26</u>	<u>\$ 5,581.55</u>	<u>\$ 8,998.76</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	LAW ENFORCEMENT DONATION FUND				ADMINISTRATIVE HANDLING COST FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	2,500.00	3,999.04	3,850.00	2,779.71
Interest	35.00	53.10	15.00	36.19	20.00	30.92	20.00	43.08
Other	2,800.00	2,795.00	2,800.00	500.00	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,835.00	2,848.10	2,815.00	536.19	2,520.00	4,029.96	3,870.00	2,822.79
DISBURSEMENTS								
Salaries	-	-	-	-	2,322.00	2,313.00	1,946.08	1,946.08
Employee Fringe Benefits	-	-	-	-	185.00	181.00	763.25	148.88
Supplies	-	-	-	-	-	-	-	-
Training and Mileage	2,800.00	2,416.00	3,000.00	-	-	-	-	-
Services and Other	-	-	-	-	420.00	445.00	400.00	200.00
TOTAL DISBURSEMENTS	2,800.00	2,416.00	3,000.00	-	2,927.00	2,939.00	3,109.33	2,294.96
RECEIPTS OVER (UNDER) DISBURSEMENTS	35.00	432.10	(185.00)	536.19	(407.00)	1,090.96	760.67	527.83
CASH AND INVESTMENT BALANCES, JANUARY 1	2,419.67	2,419.67	1,883.48	1,883.48	1,339.63	1,339.63	811.80	811.80
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,454.67	\$ 2,851.77	\$ 1,698.48	\$ 2,419.67	\$ 932.63	\$ 2,430.59	\$ 1,572.47	\$ 1,339.63

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	ELECTION FUND				FOREST SERVICES TITLE III FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 18,952.29	\$ 10,000.00	\$ 21,196.35
Charges For Services	-	-	-	-	-	-	-	-
Interest	120.00	182.63	55.00	120.40	50.00	681.05	50.00	359.43
Other	600.00	2,877.78	2,600.00	619.80	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	720.00	3,060.41	2,655.00	740.20	10,050.00	19,633.34	10,050.00	21,555.78
DISBURSEMENTS								
Elections	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	27,632.65	27,632.65	-	-
Salaries	-	-	-	-	-	-	5,000.00	-
Employee Fringe Benefits	-	-	-	-	-	-	382.50	-
Services and Other	5,000.00	-	6,000.00	-	-	-	-	-
TOTAL DISBURSEMENTS	5,000.00	-	6,000.00	-	27,632.65	27,632.65	5,382.50	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,280.00)	3,060.41	(3,345.00)	740.20	(17,582.65)	(7,999.31)	4,667.50	21,555.78
CASH AND INVESTMENT BALANCES, JANUARY 1	6,749.35	6,749.35	6,009.15	6,009.15	27,632.65	27,632.65	6,076.87	6,076.87
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 2,469.35</u>	<u>\$ 9,809.76</u>	<u>\$ 2,664.15</u>	<u>\$ 6,749.35</u>	<u>\$ 10,050.00</u>	<u>\$ 19,633.34</u>	<u>\$ 10,744.37</u>	<u>\$ 27,632.65</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SENIOR CITIZENS SERVICE BOARD FUND				ELECTION HAVA FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 49,034.00	\$ 47,415.00	\$ 47,794.00	\$ 49,024.00	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	4,563.00	4,563.00	-	-	-	-
Charges For Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	170.00	233.16	65.00	167.83
Other	-	-	-	-	2,200.00	2,592.00	4,700.00	2,037.80
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	49,034.00	47,415.00	52,357.00	53,587.00	2,370.00	2,825.16	4,765.00	2,205.63
DISBURSEMENTS								
Senior Services	59,150.00	49,560.00	60,563.00	53,563.00	-	-	-	-
Election Expenses	-	-	-	-	7,000.00	1,714.94	7,000.00	-
Office Expenses	250.00	249.00	250.00	249.00	-	-	-	-
TOTAL DISBURSEMENTS	59,400.00	49,809.00	60,813.00	53,812.00	7,000.00	1,714.94	7,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,366.00)	(2,394.00)	(8,456.00)	(225.00)	(4,630.00)	1,110.22	(2,235.00)	2,205.63
CASH AND INVESTMENT BALANCES, JANUARY 1	10,410.00	10,410.00	10,635.00	10,635.00	9,902.62	9,902.62	7,696.99	7,696.99
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 44.00	\$ 8,016.00	\$ 2,179.00	\$ 10,410.00	\$ 5,272.62	\$ 11,012.84	\$ 5,461.99	\$ 9,902.62

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SHERIFFS REVOLVING FUND				SHERIFF CIVIL FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	28.97	3,536.18	2,989.47	3,536.18	974.10
Charges For Services	2,000.00	3,504.50	2,000.00	1,435.00	5,000.00	4,015.54	5,000.00	4,204.90
Interest	147.00	259.36	147.00	172.39	100.00	39.62	50.00	121.61
Other	-	-	-	-	-	19.56	-	99.95
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,147.00	3,763.86	2,147.00	1,636.36	8,636.18	7,064.19	8,586.18	5,400.56
DISBURSEMENTS								
Supplies	2,000.00	255.00	6,000.00	115.00	-	-	-	-
Mileage and Training	1,000.00	-	1,000.00	-	-	-	6,000.00	-
Equipment	-	-	-	-	6,500.00	2,206.67	11,600.00	10,159.00
Services and Other	4,200.00	145.00	200.00	-	3,500.00	5,080.32	-	3,018.22
TOTAL DISBURSEMENTS	7,200.00	400.00	7,200.00	115.00	10,000.00	7,286.99	17,600.00	13,177.22
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,053.00)	3,363.86	(5,053.00)	1,521.36	(1,363.82)	(222.80)	(9,013.82)	(7,776.66)
CASH AND INVESTMENT BALANCES, JANUARY 1	10,204.83	10,204.83	8,683.47	8,683.47	1,713.31	1,713.31	9,489.97	9,489.97
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 5,151.83	\$ 13,568.69	\$ 3,630.47	\$ 10,204.83	\$ 349.49	\$ 1,490.51	\$ 476.15	\$ 1,713.31

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	INMATE SECURITY FUND				DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,500.00	953.70	2,500.00	1,744.71	32,850.91	31,871.79	32,325.87	27,521.12
Charges For Services	10,500.00	14,156.97	10,000.00	14,821.26	-	-	-	-
Interest	400.00	689.61	145.00	421.87	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	13,400.00	15,800.28	12,645.00	16,987.84	32,850.91	31,871.79	32,325.87	27,521.12
DISBURSEMENTS								
Salaries	-	-	-	-	30,023.08	26,855.26	25,523.08	26,479.87
Employee Fringe Benefits	-	-	-	-	2,310.00	2,054.46	1,954.00	2,025.44
Jail Supplies	3,000.00	312.64	5,000.00	835.65	-	-	-	-
Training and Mileage	2,000.00	-	2,000.00	250.00	-	-	-	-
Services and Other	15,000.00	10,306.19	10,000.00	6,034.31	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	20,000.00	10,618.83	17,000.00	7,119.96	32,333.08	28,909.72	27,477.08	28,505.31
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(6,600.00)	5,181.45	(4,355.00)	9,867.88	517.83	2,962.07	4,848.79	(984.19)
CASH AND INVESTMENT								
BALANCES, JANUARY 1	27,069.92	27,069.92	17,202.04	17,202.04	(4,096.32)	(4,096.32)	(3,112.13)	(3,112.13)
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	<u>\$ 20,469.92</u>	<u>\$ 32,251.37</u>	<u>\$ 12,847.04</u>	<u>\$ 27,069.92</u>	<u>\$ (3,578.49)</u>	<u>\$ (1,134.25)</u>	<u>\$ 1,736.66</u>	<u>\$ (4,096.32)</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SENATE BILL 40 BOARD FUND				LAW ENFORCEMENT SALES TAX TRUST FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 92,000.00	\$ 94,827.30	\$ 90,000.00	\$ 116,224.87	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	410,000.00	429,616.51	410,000.00	418,228.17
Intergovernmental	-	-	-	-	5,850.00	3,891.66	6,500.00	5,347.99
Charges For Services	-	-	-	-	5,500.00	6,273.52	5,700.00	4,943.03
Interest	-	2,218.50	350.00	993.18	500.00	2,559.28	500.00	1,054.02
Other	-	-	-	60,000.00	5,050.04	5,032.68	5,050.04	5,986.61
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	92,000.00	97,045.80	90,350.00	177,218.05	426,900.04	447,373.65	427,750.04	435,559.82
DISBURSEMENTS								
Salaries	-	-	-	-	269,725.91	253,986.82	266,225.99	258,690.41
Employee Fringe Benefits	-	-	-	-	96,068.67	82,721.40	90,889.00	83,486.26
Services	-	-	-	-	6,311.64	5,292.87	6,378.20	5,548.35
Vehicle Maintenance	-	-	-	-	54,954.00	67,775.65	56,400.00	56,523.23
Office	-	-	-	-	8,400.00	8,980.81	8,600.00	6,862.13
Training	-	-	-	-	3,000.00	1,664.51	3,000.00	1,942.22
Equipment	-	-	-	-	7,500.00	6,353.78	3,000.00	189.99
Prisoner Transport	-	-	-	-	10,000.00	10,447.80	10,000.00	5,851.18
Supplies	-	-	-	-	12,400.00	8,825.86	14,200.00	8,898.19
Bond Insurance	100.00	100.00	100.00	100.00	-	-	-	-
Transfer Workshop	90,000.00	90,000.00	80,000.00	80,000.00	-	-	-	-
TOTAL DISBURSEMENTS	90,100.00	90,100.00	80,100.00	80,100.00	468,360.22	446,049.50	458,693.19	427,991.96
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,900.00	6,945.80	10,250.00	97,118.05	(41,460.18)	1,324.15	(30,943.15)	7,567.86
CASH AND INVESTMENT BALANCES, JANUARY 1	152,553.68	152,553.68	55,435.63	55,435.63	75,292.13	75,292.13	67,724.27	67,724.27
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 154,453.68</u>	<u>\$ 159,499.48</u>	<u>\$ 65,685.63</u>	<u>\$ 152,553.68</u>	<u>\$ 33,831.95</u>	<u>\$ 76,616.28</u>	<u>\$ 36,781.12</u>	<u>\$ 75,292.13</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2019 AND 2018

	TCM DEVELOPMENTAL BOARD FUND				911 SERVICE FUND	
	2019		2018		2019	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Interest	367.15	3,064.53	-	485.20	-	-
Other	410,000.00	394,764.72	90,000.00	417,579.84	-	2,535.32
Transfers In	-	-	-	-	-	-
TOTAL RECEIPTS	410,367.15	397,829.25	90,000.00	418,065.04	-	2,535.32
DISBURSEMENTS						
Salaries	-	-	62,500.00	-	-	-
Bond Insurance	-	-	100.00	-	-	-
Transfer Workshop	-	-	17,500.00	60,000.00	-	-
TCM Expense	475,455.00	309,985.34	-	316,773.08	-	-
TOTAL DISBURSEMENTS	475,455.00	309,985.34	80,100.00	376,773.08	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(65,087.85)	87,843.91	9,900.00	41,291.96	-	2,535.32
CASH AND INVESTMENT BALANCES, JANUARY 1	244,933.20	244,933.20	203,641.24	203,641.24	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 179,845.35</u>	<u>\$ 332,777.11</u>	<u>\$ 213,541.24</u>	<u>\$ 244,933.20</u>	<u>\$ -</u>	<u>\$ 2,535.32</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS -
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2019

	<u>Children's Trust Fund</u>	<u>Overplus Land Sales Fund</u>	<u>Permanent School Fund</u>	<u>Collector</u>	<u>Sheriff</u>	<u>Recorder</u>
ASSETS						
Cash and Cash Equivalents	\$ 315.69	\$ 13,499.43	\$ 20,195.62	\$ 3,402,706.98	\$ 5,494.04	\$ 3,948.00
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	315.69	13,499.43	20,195.62	3,402,706.98	5,494.04	3,948.00
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	315.69	13,499.43	20,195.62	3,402,706.98	5,494.04	3,948.00
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 315.69</u>	<u>\$ 13,499.43</u>	<u>\$ 20,195.62</u>	<u>\$ 3,402,706.98</u>	<u>\$ 5,494.04</u>	<u>\$ 3,948.00</u>

	<u>Prosecuting Attorney</u>	<u>Law Enforcement Restitution</u>	<u>Unclaimed Fees</u>	<u>Total Agency Funds</u>
ASSETS				
Cash and Cash Equivalents	\$ 125.00	\$ 4,104.25	\$ 34.71	\$ 3,450,423.72
Investments				
Other Investments	-	-	-	-
Total Investments	-	-	-	-
Total Assets	125.00	4,104.25	34.71	3,450,423.72
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	125.00	4,104.25	34.71	3,450,423.72
UNRESERVED FUND BALANCES	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 125.00</u>	<u>\$ 4,104.25</u>	<u>\$ 34.71</u>	<u>\$ 3,450,423.72</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS -
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>Children's Trust Fund</u>	<u>Overplus Land Sales Fund</u>	<u>Permanent School Fund</u>	<u>Collector</u>	<u>Sheriff</u>
ASSETS					
Cash and Cash Equivalents	\$ 298.75	\$ 11,632.09	\$ 18,176.95	\$ 3,173,985.16	\$ 3,877.53
Investments					
Other Investments	-	-	-	-	-
Total Investments	-	-	-	-	-
Total Assets	298.75	11,632.09	18,176.95	3,173,985.16	3,877.53
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	298.75	11,632.09	18,176.95	3,173,985.16	3,877.53
UNRESERVED FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 298.75</u>	<u>\$ 11,632.09</u>	<u>\$ 18,176.95</u>	<u>\$ 3,173,985.16</u>	<u>\$ 3,877.53</u>
	<u>Unclaimed Fees</u>	<u>Total Agency Funds</u>			
ASSETS					
Cash and Cash Equivalents	\$ 271.64	\$ 3,208,242.12			
Investments					
Other Investments	-	-			
Total Investments	-	-			
Total Assets	271.64	3,208,242.12			
LIABILITIES AND FUND BALANCES					
TOTAL LIABILITIES	271.64	3,208,242.12			
UNRESERVED FUND BALANCES	-	-			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 271.64</u>	<u>\$ 3,208,242.12</u>			

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Oregon, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1845 by an Act of the Missouri Territory. In addition to the three Commissioners, there are 11 elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, County Surveyor, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff and Treasurer.

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

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

Fiduciary Fund Types

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

C. Basis of Accounting

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

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

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

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2019 and 2018, for purposes of taxation, was:

	<u>2019</u>	<u>2018</u>
Real Estate	\$ 71,405,643	\$ 70,604,523
Personal Property	26,811,273	26,302,436
Railroad and Utilities	<u>8,388,336</u>	<u>8,542,373</u>
	<u>\$ 106,605,252</u>	<u>\$ 105,449,332</u>

During 2019 and 2018, the County Commission approved a \$0.5094 and \$0.5193 tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year, for purposes of County taxation, as follows:

	<u>2019</u>	<u>2018</u>
General Revenue Fund	\$ 0.1062	\$ 0.1171
Special Road and Bridge Fund	0.2637	0.2627
Senior Citizens Service Board Fund	0.0465	0.0465
Senate Bill 40 Board Fund	<u>0.0930</u>	<u>0.0930</u>
	<u>\$ 0.5094</u>	<u>\$ 0.5193</u>

F. Cash Deposits and Investments

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

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

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

II. DEPOSITS AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2019, and 2018, the carrying amount of the County's deposits and investments were \$4,159,489.12 and \$3,576,536.78, and the bank balance was \$7,164,434.32 and \$6,317,151.47, respectively. The total bank balances as of December 31, 2019, and 2018 were not fully insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2019, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u> <u>and Investment Balances – Governmental Funds</u>	
Deposits	\$ 3,356,970.62
Investments	802,518.50
Total Governmental Funds	\$ 4,159,489.12
<u>Statement of Assets and Liabilities Arising from Cash</u> <u>Transactions – Agency Funds:</u>	
Deposits	\$ 3,450,423.72
Investments	-
Total Agency Funds	3,450,423.72
Total Deposits and Investments as of December 31, 2019	\$ 7,609,912.84

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

II. DEPOSITS AND INVESTMENTS (concluded)

The carrying values of deposits and investments at December 31, 2018, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u> <u>and Investment Balances – Governmental Funds</u>	
Deposits	\$ 2,876,536.78
Investments	700,000.00
Total Governmental Funds	\$ 3,576,536.78
<u>Statement of Assets and Liabilities Arising from Cash</u> <u>Transactions – Agency Funds:</u>	
Deposits	\$ 3,208,242.12
Investments	-
Total Agency Funds	3,208,242.12
Total Deposits and Investments as of December 31, 2018	\$ 6,784,778.90

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2019, and 2018.

Custodial Credit Risk – Investments

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

Investment Interest Rate Risk

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

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2019, and 2018.

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

III. LONG TERM DEBT

CAPITAL LEASES:

On May 14, 2019, the Sheriff's office entered into a lease agreement with Great America Financial Services Corporation for a Sharp MX-M2630 Copier System. The lease payments are \$183.50 per month for 60 months. The lease expires in May of 2024.

<u>December 31,</u>	<u>Amount</u>
2020	\$ 2,202.00
2021	2,202.00
2022	2,202.00
2023	2,202.00
2024	917.50
	<u>\$ 9,725.50</u>

OPERATING LEASES:

On January 23, 2014, the County Clerk's office entered into an operating lease agreement with Xerox for a 5330 copier. The lease payments are \$96.51 per month for 60 months. The lease expired in January of 2019.

On March 28, 2019, the County Clerk's office entered into an operating lease agreement with Xerox for a B7030S copier. The lease payments are \$150.40 per month for 60 months. The lease expires in March of 2024.

On February 8, 2016, the County Collector's office entered into an operating lease agreement with Xerox for a 5030 copier. The lease payments are \$87.36 per month for 60 months. The lease expires in February of 2021.

On January 11, 2016, the Prosecuting Attorney's office entered into an operating lease agreement with Xerox for a 5325 copier. The lease payments are \$98.33 per month for 60 months. The lease expires in January of 2021.

On May 30, 2014, the Sheriff's office entered into an operating lease agreement with Xerox for a 5325 copier. The lease payments are \$156.03 per month for 60 months. The lease expired in May of 2019.

On April 18, 2014, the Recorder's office entered into an operating lease agreement with Xerox for a 5325 copier. The lease payments are \$99.00 per month for 60 months. The lease expired in April of 2019.

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

III. LONG TERM DEBT (concluded)

Operating Leases (concluded)

On April 5, 2019, the Recorder's office entered into an operating lease agreement with Xerox for a Xerox B7025S copier. The lease payments are \$116.64 per month for 60 months. The lease expires in April of 2024.

2018 Future Minimum Payments for Operating Leases:

<u>December 31,</u>	<u>Amount</u>
2019	\$ 3,500.94
2020	2,228.28
2021	273.05
	<u>\$ 6,002.27</u>

2019 Future Minimum Payments for Operating Leases:

<u>December 31,</u>	<u>Amount</u>
2020	\$ 5,432.76
2021	3,477.53
2022	3,204.48
2023	3,204.48
2024	917.76
	<u>\$ 16,237.01</u>

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2019, and 2018 are as follows:

	<u>2019</u>		<u>2018</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Revenue Fund	\$ -	\$ 49,810.28	\$ 10,305.56	\$ 47,931.15
Assessment Fund	49,810.28	-	47,931.15	10,305.56
TOTAL	<u>\$ 49,810.28</u>	<u>\$ 49,810.28</u>	<u>\$ 58,236.71</u>	<u>\$ 58,236.71</u>

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

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

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the county) are refunded to the employee.

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

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

B. Contributions (concluded)

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2019, and 2018 were \$57,187.65 and \$53,191.20, respectively.

VI. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2019, and 2018.

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had no COBRA participants at December 31, 2019, and December 31, 2018.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in pending litigation as of the audit report date.

B. Compensated Absences

The County provides employees with up to 15 days of paid vacation based upon the number of years of continuous service. Upon termination from county employment, an employee is reimbursed for unused vacation and overtime, if applicable. Sick time is paid for at the rate of 50% for any unused sick pay up to 240 hours. These have not been subjected to auditing procedures.

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018

IX. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

X. SUBSEQUENT EVENTS

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

XI. PRIOR PERIOD ADJUSTMENT

The audit report beginning balance for the TCM Developmental Board Fund has been restated by increasing this amount by \$203,641.24 for 2018 resulting in a restated beginning balance of \$203,641.24.

SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT

STATE COMPLIANCE SECTION

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF STATE FINDINGS
YEARS ENDED DECEMBER 31, 2019 AND 2018

SCHEDULE OF STATE FINDINGS

- A. For the year ended December 31, 2019, the actual expenses exceed those budgeted in the Administrative Handling Cost Fund.
- B. For the year ended December 31, 2018, the actual expenses exceed those budgeted in the Deputy Sheriff Salary Supplementation Fund and the TCM Developmental Board Fund.
- C. For the years ended December 31, 2019, and 2018, the Deputy Sheriff Salary Supplementation Fund had deficit balances of (\$1,134.25) and (\$4,096.32), respectively.
- D. For the year ended December 31, 2019, the Deputy Sheriff Salary Supplementation Fund was deficit budgeted in the amount of (\$3,578.49.)

FEDERAL COMPLIANCE SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Independent Auditor's Report

To the County Commission
The County of Oregon, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Oregon ("County"), Missouri as of and for the years ended December 31, 2019, and 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 9, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [2019-001, 2019-002, 2019-003]

Compliance and Other Matters

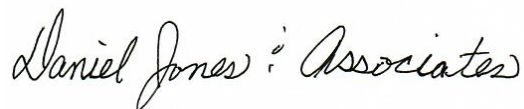
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

The County's Response to Findings

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

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.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

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

July 9, 2020



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Independent Auditor's Report

To The County Commission
The County of Oregon, Missouri

Report on Compliance for Each Major Federal Program

We have audited the County of Oregon's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2019, and 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2019, and 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2019-004 and 2019-005. Our opinion on each major federal program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance


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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-004 and 2019-005, that we consider to be significant deficiencies.

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

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

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

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

July 9, 2020

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	12/31/19 PROVIDED TO SUB-RECIPIENTS	12/31/19 FEDERAL EXPENDITURES	12/31/18 PROVIDED TO SUB-RECIPIENTS	12/31/18 FEDERAL EXPENDITURES	TOTAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE							
Office of Administration:							
Schools and Roads - Grants to States	10.665	N/A	\$ 172,601.21	\$ 249,087.23	\$ 193,038.19	\$ 278,580.60	\$ 527,667.83
<i>Total U.S. Department of Agriculture</i>			172,601.21	249,087.23	193,038.19	278,580.60	527,667.83
U.S. DEPARTMENT OF INTERIOR							
DIRECT PROGRAM							
PILT - Payment in Lieu of Taxes	15.226	N/A	-	172,646.00	-	234,532.00	407,178.00
Office of Administration:							
National Forest Acquired Lands	15.438	N/A	112,703.04	150,270.72	120,580.64	160,774.18	311,044.90
<i>Total U.S. Department of Interior</i>			112,703.04	322,916.72	120,580.64	395,306.18	718,222.90
U.S. DEPARTMENT OF JUSTICE							
Missouri Department of Public Safety:							
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-LLEBG-062	-	-	-	5,330.00	5,330.00
DIRECT PROGRAM							
Bulletproof Vest Partnership Program	16.607		-	-	-	2,236.18	2,236.18
<i>Total U.S. Department of Justice</i>			-	-	-	7,566.18	7,566.18
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Missouri Department of Health and Senior Services							
Child Support Enforcement Grant	93.563		-	242.81	-	333.02	575.83
<i>Total U.S. Department of Health and Human Services</i>			-	242.81	-	333.02	575.83
U.S. DEPARTMENT OF HOMELAND SECURITY							
State Emergency Management Agency:							
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4317-DR-MO	-	-	-	141,723.17	141,723.17
<i>Total U.S. Department of Homeland Security</i>			-	-	-	141,723.17	141,723.17
<i>Total Expenditures of Federal Awards</i>			\$ 285,304.25	\$ 572,246.76	\$ 313,618.82	\$ 823,509.15	\$ 1,395,755.91

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

THE COUNTY OF OREGON
ALTON, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Oregon under programs of the federal government for the years ended December 31, 2019 and 2018. 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*. Because the Schedule presents only a selected portion of the operations of the County of Oregon, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Oregon.

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 in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 – SUB-RECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County provided federal awards to sub-recipients as follows:

<u>Program Title</u>	<u>Sub-Recipient</u>	<u>Federal CFDA Number</u>		<u>Amount Provided to Sub-Recipient</u>
Schools and Roads - Grants to States	Alton R-IV School District	10.665	2019	\$ 156,540.22
			2018	175,075.49
			2019	15,721.03
Schools and Roads - Grants to States	Winona R-III School District	10.665	2018	17,582.49
			2019	339.95
			2018	380.20
Schools and Roads - Grants to States	Couch R-I	10.665	2019	102,215.74
			2018	109,360.30
			2019	10,265.33
National Forest Acquired Land	Winona R-III School District	15.438	2018	10,982.84
			2019	221.99
			2018	237.49
National Forest Acquired Land	Couch R-I	15.438		<u>\$ 598,923.07</u>

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material weakness(es) identified? 2019 ☐ Yes ☒ No
2018 ☐ Yes ☒ No
 - b. Significant deficiency(ies) identified? 2019 ☒ Yes ☐ None Reported
2018 ☒ Yes ☐ None Reported
3. Noncompliance material to financial statements noted? 2019 ☐ Yes ☒ No
2018 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? 2019 ☐ Yes ☒ No
2018 ☐ Yes ☒ No
 - b. Significant deficiency(ies) identified? 2019 ☒ Yes ☐ None Reported
2018 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major federal programs: 2019 - Unmodified
2018 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2019 ☒ Yes ☐ No
2018 ☒ Yes ☐ No

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

II. FINANCIAL STATEMENT FINDINGS (continued)

2019-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

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

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

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

Identification: Repeat finding FS 2017-002.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

2019-003 Criteria: The County's deposits held by financial institutions must be fully collateralized through the Federal Deposit Insurance Corporation (FDIC) or securities pledged by the financial institution.

Condition: During our review of the County's bank accounts, it was noted that the County's deposits were under-collateralized for the years ended December 31, 2018 and December 31, 2019.

Context: The County's bank accounts were under-collateralized for the years ended December 31, 2018 and December 31, 2019.

Effect: There is a risk that the County's under-collateralized bank balances may not be returned to the County because the balances were not fully collateralized with coverage under FDIC or other pledged securities.

Cause: Adequate oversight was not in place to ensure all bank account balances were secured through FDIC or other pledged securities.

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

II. FINANCIAL STATEMENT FINDINGS (concluded)

Recommendation: The County Treasurer should periodically review with the bank that its deposits are fully collateralized with securities pledged and FDIC insurance.

Views of Responsible Officials and Planned Corrective Actions: The County Treasurer will monitor this closer in the future and the bank is also aware of the issue. The Treasurer is Linda Parrot and her office number is 417-778-6303.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-004	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2019, 2018
	Type of Finding	Other Information – Significant Deficiency

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

Criteria: Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* require the auditee to document internal controls over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required internal control documentation over federal awards that meets the requirements set by Uniform Guidance.

Questioned Costs: Not applicable

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

Effect: No documentation of internal controls over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

Identification: Repeat finding SA 2017-001.

Recommendation: The County should implement procedures to ensure that the documentation of internal controls over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required documentation of internal controls for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the County Clerk's office is (417) 778-7475.

THE COUNTY OF OREGON
ALTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

2019-005	Federal Grantor:	U.S. Department of Agriculture
	Pass-Through Grantor:	Missouri Office of Administration
	Federal CFDA Number:	10.665
	Program Title:	Schools and Roads – Grants to States
	Award year	2019, 2018
	Type of Finding	Special Tests and Provisions – Significant Deficiency

Information on the federal program: The County must comply with various compliance requirements for each federal program.

Criteria: A participating county can use Title III county funds only after a 45-day public comment period, at the beginning of which the participating county must publish in any publications of local record a proposal that describes the proposed use of the county funds.

Condition: Through auditing procedures, we identified that the County did not publish in any publications of local record a proposal that describes the proposed use of the county Title III funds to meet the requirements set by Uniform Guidance.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County did not publish in any publications of local record a proposal that describes the proposed use of the county Title III funds to meet the requirements set by Uniform Guidance.

Effect: The County was not in compliance with the public notice and comment period requirements of the federal program.

Cause: The County was not aware of the publication requirement.

Recommendation: The County should implement procedures to ensure that the 45-day public comment period compliance requirement for this federal grant is met.

Views of responsible officials and planned corrective actions: The County Clerk is in the process of implementing procedures to ensure that the 45-day publication requirement for the proposed use of Title III funds is in compliance. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

THE COUNTY OF OREGON
ALTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 2017-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared to the COSO framework standards for the County.

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

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

Cause: The County did not prepare the required documentation.

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

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of internal controls for each office. Many of the offices have internal controls documents in place but not to the COSO framework. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

Status: This finding is repeated as 2019-001.

FS 2017-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

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

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

THE COUNTY OF OREGON
ALTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (concluded)

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

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

Status: This finding is repeated as 2019-002.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA 2017-001	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2017, 2016
	Type of Finding	Other Information – Significant Deficiency

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

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

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards that meets the requirements set by Uniform Guidance.

Questioned Costs: Not applicable

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

THE COUNTY OF OREGON
ALTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

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

Effect: No risk assessment over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

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

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the Clerk's office is (417) 778-7475.

Status: This finding is repeated as 2019-004.



Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

July 9, 2020

To the County Commissioners
The County of Oregon, Missouri

In planning and performing our audit of the regulatory based financial statements of the County of Oregon (the "County") as of and for the years ended December 31, 2019, and 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in the County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies as noted in section I.

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

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

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

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

Very truly yours,

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

2019-001 Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared to the COSO framework standards for the County.

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

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

Cause: The County did not prepare the required documentation.

Identification: Repeat finding FS 2017-001.

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

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of internal controls for each office. Many of the offices have internal controls documents in place but not to the COSO framework. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

2019-002 Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

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

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

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

2019-002 Identification: Repeat finding FS 2017-002.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

2019-003 Criteria: The County's deposits held by financial institutions must be fully collateralized through the Federal Deposit Insurance Corporation (FDIC) or securities pledged by the financial institution.

Condition: During our review of the County's bank accounts, it was noted that the County's deposits were under-collateralized for the years ended December 31, 2018 and December 31, 2019.

Context: The County's bank accounts were under-collateralized for the years ended December 31, 2018 and December 31, 2019.

Effect: There is a risk that the County's under-collateralized bank balances may not be returned to the County because the balances were not fully collateralized with coverage under FDIC or other pledged securities.

Cause: Adequate oversight was not in place to ensure all bank account balances were secured through FDIC or other pledged securities.

Recommendation: The County Treasurer should periodically review with the bank that its deposits are fully collateralized with securities pledged and FDIC insurance.

Views of Responsible Officials and Planned Corrective Actions: The County Treasurer will monitor this closer in the future and the bank is also aware of the issue. The Treasurer is Linda Parrot and her office number is 417-778-6303.

2019-004	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2019, 2018
	Type of Finding	Other Information – Significant Deficiency

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

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (continued)

2019-004 Condition: Through auditing procedures, we identified that the County has not prepared the required internal control documentation over federal awards that meets the requirements set by Uniform Guidance.

Questioned Costs: Not applicable

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

Effect: No documentation of internal controls over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

Identification: Repeat finding SA 2017-001.

Recommendation: The County should implement procedures to ensure that the documentation of internal controls over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the County Clerk's office is (417) 778-7475.

2019-005	Federal Grantor:	U.S. Department of Agriculture
	Pass-Through Grantor:	Missouri Office of Administration
	Federal CFDA Number:	10.665
	Program Title:	Schools and Roads – Grants to States
	Award year	2019, 2018
	Type of Finding	Special Tests and Provisions – Significant Deficiency

Information on the federal program: The County must comply with various compliance requirements for each federal program.

Criteria: A participating county can use Title III county funds only after a 45-day public comment period, at the beginning of which the participating county must publish in any publications of local record a proposal that describes the proposed use of the county funds.

Condition: Through auditing procedures, we identified that the County did not publish in any publications of local record a proposal that describes the proposed use of the county Title III funds to meet the requirements set by Uniform Guidance.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County did not publish in any publications of local record a proposal that describes the proposed use of the county Title III funds to meet the requirements set by Uniform Guidance.

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)

Effect: The County was not in compliance with the public notice and comment period requirements of the federal program.

Cause: The County was not aware of the publication requirement.

Recommendation: The County should implement procedures to ensure that the 45-day public comment period compliance requirement for this federal grant is met.

Views of responsible officials and planned corrective actions: The County Clerk is in the process of implementing procedures to ensure that the 45-day publication requirement for the proposed use of Title III funds is in compliance. The County Clerk is Tracy Bridges, and her office phone number is (417)778-7475.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

Our Responsibilities under U.S. Generally Accepted Auditing Standards, Government Auditing Standards, and the Uniform Guidance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2019 and 2018 years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)

detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 9, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

OREGON COUNTY
OREGON COUNTY COURTHOUSE
PO BOX 324
ALTON, MO 65606

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
12/31/2019 AND 12/31/2018

FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2019-001	The County has started researching the COSO internal control guidance and will begin the process of internal control documentation in the County Commission's office.	12/31/2020	COUNTY COMMISSION
2019-002	The County will address fraud risk assessment and work on preparing in all of the offices.	12/31/2020	COUNTY COMMISSION
2019-003	The bank was made aware that this happened and said they would watch the collateral pledges more closely. Also, the Treasurer will watch them better.	12/31/2020	COUNTY COMMISSION
2019-004	The County is in the process of preparing the required documentation of internal controls over federal awards.	12/31/2020	COUNTY COMMISSION
2019-005	The County will work more closely with the grant administrators to ensure the SEFA is correctly prepared going forward.	12/31/2020	COUNTY COMMISSION