



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Caldwell County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Caldwell County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2007, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountant, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, CPA
State Auditor

May 2009
Report No. 2009-51

**CALDWELL COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2007**

Caldwell County, Missouri
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Independent Auditors' Report

To the County Commission of
Caldwell County, Missouri
Kingston, Missouri

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Caldwell County, Missouri, as of and for the years ended December 31, 2007 and 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as discussed in the 4th paragraph below, I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed more fully in Note 1, the County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The records of receipts and disbursements maintained by the County Treasurer and County Clerk contained numerous inaccuracies. Financial records maintained by the County Treasurer and the County Clerk, as well as the county's budget documents, did not agree. As a result, I was unable to satisfy myself with respect to the proper fund balance of the various County funds.

In my opinion, except for the effects of numerous inaccuracies between the county treasurer, county clerk and the county's budget documents as described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2007 and 2006, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

**Independent Auditors' Report
(Concluded)**

In accordance with *Government Auditing Standards*, I have also issued my report dated April 20, 2009, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

The Management's Discussion and Analysis, Schedule of Funding Progress for Missouri Local Government Employees Retirement System and budgetary comparison information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required to accompany those financial statements. I have applied certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on them.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Caldwell County, Missouri. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
April 20, 2009

Caldwell County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2007

The discussion and analysis of Caldwell County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2007 and 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements, including the notes to the financial statements, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2007 and 2006 are as follows:

- The county's total governmental expenditures exceeded total receipts by \$1,091,059 for the year ended December 31, 2007, but the total receipts exceeded governmental expenditures by \$76,286 for the year ended December 31, 2006.
- The county's governmental funds ended the year ended December 31, 2007 with a combined cash balance of \$1,036,336 and the year ended December 31, 2006 of \$2,127,395.
- County revenues for the year ended December 31, 2007 of \$6,026,654 increased by \$238,535 over the county revenues for the year ended December 31, 2006 of \$5,788,119.
- County expenditures for the year ended December 31, 2007 of \$7,135,128 increased by \$1,399,074 over the county expenditures for the year ended December 31, 2006 of \$5,736,054. Of this increase, \$646,764 is related to the Road and Bridge Fund.

Overview of the Financial Statements

The contents of this report comply with the presentation requirements of Statement No.34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as applicable to the cash basis of accounting. The county's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The notes are an integral part of the government-wide and fund financial statements and provide more detail about the information presented in the statements. This report also contains other financial information in addition to the basic financial statements.

The county has elected to present its financial statements on the cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America. "Basis of accounting" refers to when financial events are recorded. Under the cash basis of accounting, revenues are recorded when received rather than when earned, and expenditures are recorded when paid rather than when the related liabilities are incurred. Therefore, when reviewing the financial information and discussion in this report, the reader should recall the limitations resulting from use of the cash basis of accounting.

Caldwell County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2007

Government-Wide Financial Statements

The Government-Wide Statement of Net Assets and the Government-Wide Statement of Activities report information about the county as a whole. These statements present the county's net assets and show how they have changed. Over time, increases or decreases in the county's net assets are one indicator of whether its financial health or position is improving or deteriorating. However, to assess the county's overall financial health, the reader needs to consider additional nonfinancial factors. The government-wide financial statements report only governmental activities - activities such as general government operations, public safety, and health and welfare that are usually financed through taxes and intergovernmental receipts. The county has no business-like activities-activities financed wholly or partially by fees charged to external parties for goods or services.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the county as a whole. Some funds are required to be established by state law or by bond covenants. However, the County Commission establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other sources of receipts. The fund financial statements include only governmental funds, which focus on the flow of money into and out of those funds and the balances left at year end that are available for spending. The governmental fund statements provide a detailed view of the county's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether more or fewer financial resources can be spent in the near future to finance the county's programs.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-25 of this report.

Other Information

This report also includes as required supplementary information this Management's Discussion and Analysis, the Schedule of Funding Progress for Missouri Local Government Employees Retirement System, and the Budgetary Comparison Schedules for all governmental and special revenue funds - cash basis. Such information is intended to supplement the government-wide financial statements, fund financial statements, and notes to the financial statements but is not a part of those statements.

Caldwell County, Missouri
 Management's Discussion and Analysis
 For the Two Years Ended December 31, 2007

In addition, the report includes the following components that are not a required part of the financial statements: the Schedule of Expenditures of Federal Awards, required for audits of federal program expenditures conducted in accordance with Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Government-wide Financial Analysis

Below is a chart showing assets, receipts and disbursements for the years ended December 31, 2007 and 2006.

	Year Ended December 31,	
	2007	2006
Net Assets	\$1,036,336	\$ 2,127,395
Program Receipts	4,634,222	3,859,363
General Receipts	1,409,847	1,952,977
Disbursements	7,135,128	5,736,054
Change in Net Assets	(1,091,059)	76,286

For the two years disclosed in the audit, the change in Net Assets is primarily due to the road and bridge fund and the county road fund. During 2006 the county began work on a new bridge project and incurred expenses that weren't reimbursed for until the fiscal year 2007. General Receipts decreased in 2007 due to a decrease in sales tax collections. Disbursements increased in 2007 due to the road and bridge projects and the overall increase in costs associated with the county revenue fund.

Financial Analysis of the County's Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of December 31, 2007, the county's governmental funds reported combined ending fund balances of \$1,036,336, a decrease of \$1,091,059 over the prior years fund balance of \$2,127,395. The unreserved portion of fund balance was \$38,504 for 2007 and \$350,082 for the year ended 2006. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The County Revenue Fund is the chief operating fund of the County. At the end of the fiscal year 2007, unreserved fund balance of the County Revenue Fund was \$38,504 and of the unreserved fund balance of the County Revenue Fund for fiscal year 2006 was \$350,082. As a measure of the County Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

Caldwell County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2007

The unreserved fund balance of the County Revenue Fund decreased by \$311,578 for fiscal year 2007 as compared to an increase of \$653,177 for fiscal year 2006.

County Revenue Fund Budgeting Highlights

The County's budget is prepared according to Missouri law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the County Revenue Fund.

The original and final budgeted revenues for the county revenue fund were \$1,026,769 for 2007 and \$834,865 for 2006. The original and final budgeted expenditures were \$2,463,872 for 2007 and \$1,988,703 for 2006.

The County did make budget amendments to the 2007 budget.

Economic Factors and Next Year's Budgets

The Counties County Revenue Fund unrestricted monies has decreased \$311,578 over the two year period that was audited. This is concerning since this fund has an unrestricted balance of \$34,504 at December 31, 2007. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Beverly Bryant, County Clerk, 49 E. Main Street, Kingston, Missouri 64650, (816) 586-3600.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Caldwell County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,036,336
Total Assets	<u>\$ 1,036,336</u>
NET ASSETS:	
Restricted	\$ 997,832
Unrestricted	<u>38,504</u>
Total Net Assets	<u>\$ 1,036,336</u>

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

Caldwell County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2006

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 2,127,395
Total Assets	<u>\$ 2,127,395</u>
NET ASSETS:	
Restricted	\$ 1,777,313
Unrestricted	<u>350,082</u>
Total Net Assets	<u>\$ 2,127,395</u>

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

Caldwell County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2007

	<u>Program Revenues</u>			Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>	
Governmental Activities:				
General County Government	\$ 3,024,332	\$ 179,317	\$ 234,377	\$ (2,610,638)
Roads and Bridges	1,806,575	209,454	723,900	(873,221)
Law Enforcement Sales Tax	1,143,511	-	2,355,351	1,211,840
Little Otter Creek	<u>1,160,710</u>	<u>-</u>	<u>931,823</u>	<u>(228,887)</u>
Total Governmental Activities	<u>\$ 7,135,128</u>	<u>\$ 388,771</u>	<u>\$ 4,245,451</u>	<u>\$ (2,500,906)</u>
 Total Caldwell County	 <u>\$ 7,135,128</u>	 <u>\$ 388,771</u>	 <u>\$ 4,245,451</u>	 <u>\$ (2,500,906)</u>
 General Revenues:				
Property Taxes				158,791
Sales Taxes				741,442
Interest				44,748
Other				447,451
Transfers				<u>17,415</u>
Total General Revenues				<u>1,409,847</u>
 Change in Net Assets				 (1,091,059)
 Net Assets - Beginning				 <u>2,127,395</u>
 Net Assets - Ending				 <u>\$ 1,036,336</u>

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

Caldwell County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2006

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u> <u>Intergovernmental</u>	Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
Governmental Activities:				<u>Governmental Activities</u>
General County Government	\$ 2,449,473	\$ 324,234	\$ 217,538	\$ (1,907,701)
Roads and Bridges	1,159,811	-	754,228	(405,583)
Law Enforcement Sales Tax	1,029,856	-	2,270,795	1,240,939
Little Otter Creek	<u>1,096,914</u>	-	<u>292,568</u>	<u>(804,346)</u>
Total Governmental Activities	<u>\$ 5,736,054</u>	<u>\$ 324,234</u>	<u>\$ 3,535,129</u>	<u>\$ (1,876,691)</u>
 Total Caldwell County	 <u>\$ 5,736,054</u>	 <u>\$ 324,234</u>	 <u>\$ 3,535,129</u>	 <u>\$ (1,876,691)</u>
 General Revenues:				
Property Taxes				178,530
Sales Taxes				1,007,073
Interest				63,121
Other				680,032
Transfers				<u>24,221</u>
Total General Revenues				<u>1,952,977</u>
 Change in Net Assets				76,286
 Net Assets - Beginning				<u>2,051,109</u>
 Net Assets - Ending				<u>\$ 2,127,395</u>

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

FUND FINANCIAL STATEMENTS

**Caldwell County, Missouri
Balance Sheet - Cash Basis
Governmental Funds
For the Year Ended December 31, 2007**

	County Revenue Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Little Otter Creek Fund	Road and Bridge Sales Tax Fund	Other Governmental Funds	2007 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 38,504	\$ 355,642	\$ 25,982	\$ 379,923	\$ 90,419	\$ 145,866	\$ 1,036,336
TOTAL ASSETS	<u>\$ 38,504</u>	<u>\$ 355,642</u>	<u>\$ 25,982</u>	<u>\$ 379,923</u>	<u>\$ 90,419</u>	<u>\$ 145,866</u>	<u>\$ 1,036,336</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 38,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,504
Special Revenue Funds	-	355,642	25,982	379,923	90,419	-	851,966
Nonmajor Funds	-	-	-	-	-	145,866	145,866
TOTAL FUND BALANCES	<u>\$ 38,504</u>	<u>\$ 355,642</u>	<u>\$ 25,982</u>	<u>\$ 379,923</u>	<u>\$ 90,419</u>	<u>\$ 145,866</u>	<u>\$ 1,036,336</u>

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

Caldwell County, Missouri
Balance Sheet - Cash Basis
Governmental Funds
For the Year Ended December 31, 2006

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Little Otter Creek <u>Fund</u>	Road and Bridge Sales Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2006 Total Government <u>Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 350,082	\$ 777,162	\$ 90,749	\$ 606,204	\$ 181,770	\$ 121,428	\$ 2,127,395
TOTAL ASSETS	<u>\$ 350,082</u>	<u>\$ 777,162</u>	<u>\$ 90,749</u>	<u>\$ 606,204</u>	<u>\$ 181,770</u>	<u>\$ 121,428</u>	<u>\$ 2,127,395</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 350,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,082
Special Revenue Funds	-	777,162	90,749	606,204	181,770	-	1,655,885
Nonmajor Funds	-	-	-	-	-	121,428	121,428
TOTAL FUND BALANCES	<u>\$ 350,082</u>	<u>\$ 777,162</u>	<u>\$ 90,749</u>	<u>\$ 606,204</u>	<u>\$ 181,770</u>	<u>\$ 121,428</u>	<u>\$ 2,127,395</u>

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

Caldwell County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2007

	County Revenue <u>Fund</u>	Special Road & Bridge <u>Fund</u>	Law Enforcement Sales Tax <u>Fund</u>	Little Otter Creek <u>Fund</u>	Road and Bridge Sales Tax <u>Fund</u>	Other Governmental <u>Funds</u>	2007 Total Government <u>Funds</u>
REVENUES:							
Taxes - Sales	\$ 153,167	\$ 103,625	\$ 228,099	\$ -	\$ 256,551	\$ -	\$ 741,442
Taxes - Property	158,791	-	-	-	-	-	158,791
Intergovernmental Revenues	92,278	723,900	2,355,351	931,823	-	142,099	4,245,451
Charges for Services	158,863	209,454	-	-	-	20,454	388,771
Interest Income	1,914	8,977	27,598	3,356	-	2,903	44,748
Other	146,349	20,447	166,273	-	-	114,382	447,451
TOTAL REVENUES	<u>711,362</u>	<u>1,066,403</u>	<u>2,777,321</u>	<u>935,179</u>	<u>256,551</u>	<u>279,838</u>	<u>6,026,654</u>
EXPENDITURES:							
General County Government	2,738,894	-	-	-	-	285,438	3,024,332
Roads and Bridges	-	1,461,673	-	-	344,902	-	1,806,575
Law Enforcement Sales Tax	-	-	1,143,511	-	-	-	1,143,511
Little Otter Creek	-	-	-	1,160,710	-	-	1,160,710
TOTAL EXPENDITURES	<u>2,738,894</u>	<u>1,461,673</u>	<u>1,143,511</u>	<u>1,160,710</u>	<u>344,902</u>	<u>285,438</u>	<u>7,135,128</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,027,532)</u>	<u>(395,270)</u>	<u>1,633,810</u>	<u>(225,531)</u>	<u>(88,351)</u>	<u>(5,600)</u>	<u>(1,108,474)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	1,715,954	(26,250)	(1,698,577)	(750)	(3,000)	30,038	17,415
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,715,954</u>	<u>(26,250)</u>	<u>(1,698,577)</u>	<u>(750)</u>	<u>(3,000)</u>	<u>30,038</u>	<u>17,415</u>
Net Change in Fund Balances	<u>(311,578)</u>	<u>(421,520)</u>	<u>(64,767)</u>	<u>(226,281)</u>	<u>(91,351)</u>	<u>24,438</u>	<u>(1,091,059)</u>
Fund Balance - Beginning of Year	<u>350,082</u>	<u>777,162</u>	<u>90,749</u>	<u>606,204</u>	<u>181,770</u>	<u>121,428</u>	<u>2,127,395</u>
Fund Balance - End of Year	<u>\$ 38,504</u>	<u>\$ 355,642</u>	<u>\$ 25,982</u>	<u>\$ 379,923</u>	<u>\$ 90,419</u>	<u>\$ 145,866</u>	<u>\$ 1,036,336</u>

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

Caldwell County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2006

	County Revenue Fund	Special Road & Bridge Fund	Law Enforcement Sales Tax Fund	Little Otter Creek Fund	Road and Bridge Sales Tax Fund	Other Governmental Funds	2006 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 236,134	\$ 79,716	\$ 236,135	\$ 235,650	\$ 219,438	\$ -	\$ 1,007,073
Taxes - Property	136,530	42,000	-	-	-	-	178,530
Intergovernmental Revenues	101,623	737,455	2,270,795	292,568	16,773	115,915	3,535,129
Charges for Services	307,765	-	-	-	-	16,469	324,234
Interest Income	244	28,216	6,827	14,583	6,936	6,315	63,121
Other	184,667	122,288	174,021	-	-	199,056	680,032
TOTAL REVENUES	<u>966,963</u>	<u>1,009,675</u>	<u>2,687,778</u>	<u>542,801</u>	<u>243,147</u>	<u>337,755</u>	<u>5,788,119</u>
EXPENDITURES:							
General County Government	2,092,727	-	-	-	-	356,746	2,449,473
Roads and Bridges	-	935,496	-	-	224,315	-	1,159,811
Law Enforcement Sales Tax	-	-	1,029,856	-	-	-	1,029,856
Little Otter Creek	-	-	-	1,096,914	-	-	1,096,914
TOTAL EXPENDITURES	<u>2,092,727</u>	<u>935,496</u>	<u>1,029,856</u>	<u>1,096,914</u>	<u>224,315</u>	<u>356,746</u>	<u>5,736,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,125,764)</u>	<u>74,179</u>	<u>1,657,922</u>	<u>(554,113)</u>	<u>18,832</u>	<u>(18,991)</u>	<u>52,065</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	1,725,688	-	(1,695,788)	-	-	(5,679)	24,221
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,725,688</u>	<u>-</u>	<u>(1,695,788)</u>	<u>-</u>	<u>-</u>	<u>(5,679)</u>	<u>24,221</u>
Net Change in Fund Balances	<u>599,924</u>	<u>74,179</u>	<u>(37,866)</u>	<u>(554,113)</u>	<u>18,832</u>	<u>(24,670)</u>	<u>76,286</u>
Fund Balance - Beginning of Year	<u>(249,842)</u>	<u>702,983</u>	<u>128,615</u>	<u>1,160,317</u>	<u>162,938</u>	<u>146,098</u>	<u>2,051,109</u>
Fund Balance - End of Year	<u>\$ 350,082</u>	<u>\$ 777,162</u>	<u>\$ 90,749</u>	<u>\$ 606,204</u>	<u>\$ 181,770</u>	<u>\$ 121,428</u>	<u>\$ 2,127,395</u>

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

Caldwell County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2007

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,850,788</u>
Total Assets	<u>\$ 2,850,788</u>
 NET ASSETS:	
Restricted	\$ 2,850,788
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 2,850,788</u>

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

Caldwell County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2006

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 667,796</u>
Total Assets	<u>\$ 667,796</u>
 NET ASSETS:	
Restricted	\$ 667,796
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 667,796</u>

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

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 1: Summary of Significant Accounting Policies

The financial statements of Caldwell County, Missouri (the County) have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has adopted the reporting model as required by GASB Statement 34, for the presentation of information in the government-wide financial statements and the major fund statements. The more significant of the County's accounting policies are described below.

A. Reporting Entity

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's government board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of the above criteria, the county has no component units.

B. Basis of Presentation

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2007 and 2006, the county had only governmental activities.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

The Government-Wide Statement of Net Assets presents the financial condition of the county's governmental activities at year-end. The Government-Wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) intergovernmental receipts that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenue. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the county.

Fund Financial Statements

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The county uses funds to segregate transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the county primary government at this detailed level. The fund financial statements focus on major funds. Each major fund is presented in a separate column, and nonmajor funds are aggregated and presented in a single column. Major funds include (a) the county's primary operating fund, (b) any fund for which total cash, receipts or disbursements of an individual fund are at least 10% of the corresponding element total for all funds of that type, and © any other fund that county officials believe is particularly important to financial statement users.

The accompanying financial statements are structured into one category of funds - governmental. Governmental funds are those through which most governmental functions are typically financed. Reporting for such funds focuses on the sources, uses, and balances of current resources. The county's major governmental funds are as follows:

General Fund - The General Fund is used to account for all revenues and expenditures applicable to the general operations of county government that are not properly accounted for in another fund. All general operating revenues that are not restricted or designated as to their use by outside sources are recorded in the General Fund. Revenues are derived primarily from taxes and intergovernmental revenues.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, Law Enforcement Sales Tax Fund, Little Otter Creek Fund and the Road and Bridge Sales Tax Fund are all considered Special Revenue Funds.

The county's nonmajor governmental funds are also special revenue funds.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary funds account for assets held by the county as a trustee or an agent for individuals, private organizations, other governments, or other funds. Fiduciary fund reporting focuses on net assets and changes in net assets; fiduciary assets are reported in a separate Statement of Fiduciary Net Assets because the county cannot use those assets to finance its operations. The county's fiduciary funds consist of agency funds, which report assets held in a purely custodial capacity and do not involve measurement of results of operations.

The agency funds include the County Collector's Fund, Unclaimed Fees Fund, School Fines Fund and Tax Sales Surplus Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide and fund financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. Consequently, certain assets and their related revenues (such as accounts receivable and revenues billed but not yet collected for goods and services provided) and certain liabilities and their related expenditures (such as accounts payable and expenditures for goods and services received but not yet paid for) are not recorded in these financial statements. Generally accepted accounting principles for state and local governments require revenues to be recognized when they are earned or when they become available and measurable and expenditures or expenses to be recognized when the related liabilities are incurred.

Equity classifications: On the Government-Wide Statement of Net Assets, equity is classified as net assets and displayed in two components: restricted and unrestricted. Net assets are reported as restricted when limitations are imposed on their use through either the enabling legislation adopted by the County Commission or external restrictions imposed by creditors, grantors, or the laws and regulations of other governments. All other net assets are reported as unrestricted. The county applies restricted resources first when a disbursement is made for which both restricted and unrestricted net assets are available.

In the fund financial statements, equity is classified as fund balance and also may be displayed in two components: reserved and unreserved. Fund balance is reported as reserved to indicate that a portion of the fund balance is not available for appropriation or is legally segregated for a specific future use. When such restrictions do not exist, fund balance is reported as unreserved.

D. Vacation, Personal and Sick Leave

Vacation time, personal time is considered as expenditures in the year paid. Vacation time is awarded based on years of service and must be used in its entirety prior to the employee's next anniversary date. The county does not have personnel days, but comp time can be earned by working overtime.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo 2000), the County is required to adopt budgets for various County funds, however, some County funds that are required to have a budget, have not had one prepared.
- 2) Prior to December 31, each department, office, institution, commission, or court of the County submits to the budget officer its requirements for expenditures and its estimated revenues for the next budget year. These figures are presented with corresponding figures for the last completed year and an estimate of the current year.
- 3) The budget officer holds public hearings prior to presentation of the budget document to the County Commission no later than January 15th of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. Amendments were made to the 2007 budget but no amendments were made to the 2006 budget. Please see budgetary comparison schedules in required supplementary information for further details.

The County's policy is to prepare the annual operating budget on a cash basis.

F. Inventories and Capital Assets

Inventories include office equipment, road and vehicle maintenance supplies, and fuel. Capital assets consist of land, buildings, furniture, equipment, vehicles, and infrastructure such as roads and bridges. Both inventories and capital assets are recorded as disbursements when they are purchased or constructed.

G. Long-Term Debt

Consistent with the cash basis of accounting, long-term debt is not reported in the government-wide or fund financial statements. Proceeds from debt issuances are reported when received, and payments of principle and interest are reported when disbursements are made.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 1: Summary of Significant Accounting Policies (Continued)

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Risk of Loss

The County protects itself from risk of loss by purchasing commercial insurance for property damage and liability risks. The County does not self insure its risks.

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

The County incurred no material violations of finance related legal and contractual provisions.

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2007, the County had the following material excess of expenditures over appropriations in the following funds.

	<u>Amount Over Budget</u>	
	<u>2007</u>	<u>2006</u>
County Revenue Fund	\$ 275,022	\$ 104,024
Road and Bridge Fund	\$ 502,529	\$ -
Law Enforcement Sales Tax Fund	\$ 315,940	\$ 303,808
Little Otter Creek Fund	\$ -	\$ 686,914
Road and Bridge Sales Tax Fund	\$ 149,902	\$ 26,110
Tax Maintenance Fund	\$ -	\$ 978
Election Service Fund	\$ -	\$ 38
Election Fund	\$ -	\$ 10,947
Planning and Zoning Fund	\$ -	\$ 3,005
Prosecuting Attorney Training Fund	\$ 51	\$ -
Peace Officers Training Fund	\$ 767	\$ 3,701
Sheriff Civil Fees Fund	\$ 14,921	\$ -
Record Storage Fund	\$ -	\$ 3,602
Prosecuting Attorney Bad Check Fund	\$ 41,165	\$ 38,902
Law Library Fund	\$ 3,965	\$ -
HAVA Fund	\$ 152	\$ 96,607
LEPC Fund	\$ 1,858	\$ -

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 2: Stewardship, Compliance and Accountability (Concluded)

Net Assets/Fund Balance Deficit

At December 31, 2006 the Election Fund had a deficit net asset balance of \$21,963.

Note 3: Cash and Investments

Deposits - At December 31, 2007 and 2006, the carrying amount of the County's deposits was \$1,036,644 and \$2,084,157 respectively. The bank balance for the year ended December 31, 2007 and 2006 was \$1,026,847 and \$1,213,263 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$100,000 was covered by federal depository insurance and \$926,847 was covered by collateral held by the District's safekeeping agent in the District's name at December 31, 2007 and \$1,113,263 for the year ended December 31, 2006.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district, or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law. At December 31, 2007 and 2006 the County had \$115,000 and \$115,000 invested in Certificates of Deposit.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no formal investment policy regarding interest rate risk.

Investment Credit Risk - The County has no investment policy that limits its investment choices other than the limitation of state law as follows:

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 3: Cash and Investments (Concluded)

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2007, the County had no concentration of credit risk.

Note 4: Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1st and payable by December 31st of each year. Taxes paid after December 31 are subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments (except some cities). The assessed valuation of the tangible taxable property for the calendar years 2007 and 2006 for purposes of County taxation was as follows:

	2007	2006
Real Estate	\$ 58,940,870	\$ 56,735,050
Personal Property	23,653,030	24,043,320
Railroad and Utilities	14,565,187	14,259,342
Total	\$ 97,159,087	\$ 95,037,712

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2007 and 2006 for purposes of County taxation was:

	2007	2006
General Revenue Fund	\$.2300	\$.2300
Total	\$.2300	\$.2300

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 5: Retirement Plan

A. Plan Description

Caldwell County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries.

LAGERS was created and is governed by statute, section RSMo. 70.600 - 70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401a and it is tax exempt.

The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

B. Funding Status

Caldwell County's full-time employees contribute 4% of their gross pay to the pension plan. The political subdivision is required to contribute at an actuarially determined rate; the current rate is 4.0% (general), 8.2% (police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute.

C. Annual Pension Cost

For 2007 and 2006 the political subdivision's annual pension cost of \$134,616 and \$134,483 respectively, was equal to the required and actual contributions. The required contributions was determined respectively as part of the February 28, 2006 and/or February 28, 2005 and/or February 29, 2004 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 7.5% per year, compounded annually, (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 6.0% per year, depending on age and division, attributable to seniority/merit, (d) pre-retirement mortality based on the RP-2000 Combined Healthy Table set back 0 years for men and 0 years for women and (e) post-retirement mortality based on the 1971 Group Annuity Mortality table projected to 2000 set back 1 year for men and 7 years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period at February 28, 2007 was 17 years.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2007

Note 5: Retirement Plan (Concluded)

Four Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2004	\$ (9,219)	100%	\$ 0
6/30/2005	\$ 89,224	100%	\$ 0
6/30/2006	\$ 134,483	100%	\$ 0
6/30/2007	\$ 134,616	100%	\$ 0

Note 6: Commitments and Contingencies

During 2008 it was found that an employee of the County Clerks office allegedly had misappropriated funds of the county. An investigation is ongoing and the amount of the possible loss has not yet been determined.

The county is a party to various legal proceedings. At the date of these financial statements, the County cannot estimate its liability, if any, from losses that may result from certain proceedings. In the opinion of management and the County attorneys, the potential adverse impact of these proceedings would not be material to the combined financial statements of the County.

The County has several federal and state grants for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. County management is not aware of any potential losses from such disallowance and believes that reimbursements, if any, would not be material.

REQUIRED SUPPLEMENTARY INFORMATION

Caldwell County, Missouri
Required Supplementary Information
Schedule of Funding Progress of
Employees Retirement System
(Unaudited)

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress

Actuarial Valuation <u>Date</u>	(a) Actuarial Value of Assets	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
		Entry Age Actuarial Accrued Liability	Unfunded Accrued Liability (UAL)		Funded Ratio	Annual Covered Payroll
2/28/04	\$ 229,732	\$ 562,567	\$ 332,835	41%	\$ 677,923	49%
2/28/05	279,880	583,077	303,197	48%	960,210	32%
2/28/06	306,389	564,246	257,857	54%	1,384,709	19%
2/28/07	319,998	525,279	205,281	61%	1,315,689	16%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2006 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
County Revenue Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 240,000	\$ 240,000	\$ 153,167	\$ (86,833)	\$ 238,525	\$ 238,525	\$ 236,134	\$ (2,391)
Taxes - Property	166,719	166,719	158,791	(7,928)	173,195	173,195	136,530	(36,665)
Intergovernmental Revenues	109,350	109,350	92,278	(17,072)	52,640	52,640	101,623	48,983
Charges for Services	319,600	319,600	158,863	(160,737)	133,625	133,625	307,765	174,140
Interest Income	300	300	1,914	1,614	350	350	244	(106)
Other	190,800	190,800	146,349	(44,451)	236,530	236,530	184,667	(51,863)
Total Revenue	<u>1,026,769</u>	<u>1,026,769</u>	<u>711,362</u>	<u>(315,407)</u>	<u>834,865</u>	<u>834,865</u>	<u>966,963</u>	<u>132,098</u>
Expenditures:								
County Commission	84,518	84,518	84,553	(35)	78,198	78,198	77,831	367
County Clerk	120,125	120,125	110,182	9,943	79,927	79,927	91,768	(11,841)
Elections	-	-	-	-	10,000	10,000	-	10,000
Buildings and Grounds	297,998	297,998	366,253	(68,255)	34,143	34,143	80,257	(46,114)
Employee Fringe Benefits	273,486	273,486	337,389	(63,903)	262,300	262,300	254,466	7,834
County Treasurer	44,500	44,500	35,280	9,220	55,128	55,128	51,541	3,587
Recorder of Deeds	64,321	64,321	65,250	(929)	49,765	49,765	58,390	(8,625)
Circuit Clerk	23,400	23,400	18,713	4,687	20,400	20,400	19,955	445
Public Administrator	22,400	22,400	21,697	703	21,713	21,713	22,417	(704)
Sheriff	1,232,445	1,232,445	1,222,982	9,463	1,204,595	1,204,595	1,203,488	1,107
Detention Center	-	-	-	-	-	-	-	-
Collector	35,914	35,914	44,581	(8,667)	-	-	-	-
Planning and Zoning	-	-	6,488	(6,488)	-	-	-	-
Prosecuting Attorney	70,250	70,250	84,220	(13,970)	70,629	70,629	76,826	(6,197)
Juvenile Officer	8,802	8,802	9,229	(427)	10,700	10,700	5,169	5,531
Coroner	14,385	14,385	16,104	(1,719)	13,400	13,400	10,553	2,847
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	171,328	171,328	315,973	(144,645)	77,805	77,805	140,066	(62,261)
Total Expenditures	<u>2,463,872</u>	<u>2,463,872</u>	<u>2,738,894</u>	<u>(275,022)</u>	<u>1,988,703</u>	<u>1,988,703</u>	<u>2,092,727</u>	<u>(104,024)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,437,103)</u>	<u>(1,437,103)</u>	<u>(2,027,532)</u>	<u>(590,429)</u>	<u>(1,153,838)</u>	<u>(1,153,838)</u>	<u>(1,125,764)</u>	<u>28,074</u>
Fund Balance - Beginning of Year	350,082	350,082	350,082	-	(249,842)	(249,842)	(249,842)	-
Transfers In	1,473,662	1,473,662	1,763,403	289,741	1,404,775	1,404,775	1,745,380	340,605
Transfers Out	-	-	(47,449)	(47,449)	-	-	(19,692)	(19,692)
Fund Balance - End of Year	<u>\$ 386,641</u>	<u>\$ 386,641</u>	<u>\$ 38,504</u>	<u>\$ (348,137)</u>	<u>\$ 1,095</u>	<u>\$ 1,095</u>	<u>\$ 350,082</u>	<u>\$ 348,987</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Road and Bridge Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With	Original 2006	Final 2006	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	Final Budget 2007	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	Final Budget 2006
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ 80,000	\$ 80,000	\$ 103,625	\$ 23,625	\$ 89,125	\$ 89,125	\$ 79,716	\$ (9,409)
Taxes - Property	45,000	45,000	-	(45,000)	41,550	41,550	42,000	450
Intergovernmental Revenues	775,000	775,000	723,900	(51,100)	1,363,945	1,363,945	737,455	(626,490)
Charges for Services	-	-	209,454	209,454	-	-	-	-
Interest Income	30,000	30,000	8,977	(21,023)	9,985	9,985	28,216	18,231
Other	181,147	181,147	20,447	(160,700)	22,450	22,450	122,288	99,838
Total Revenue	<u>1,111,147</u>	<u>1,111,147</u>	<u>1,066,403</u>	<u>(44,744)</u>	<u>1,527,055</u>	<u>1,527,055</u>	<u>1,009,675</u>	<u>(517,380)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Court Administrator	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	986,144	986,144	1,488,673	(502,529)	948,442	948,442	935,496	12,946
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>986,144</u>	<u>986,144</u>	<u>1,488,673</u>	<u>(502,529)</u>	<u>948,442</u>	<u>948,442</u>	<u>935,496</u>	<u>12,946</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>125,003</u>	<u>125,003</u>	<u>(422,270)</u>	<u>(547,273)</u>	<u>578,613</u>	<u>578,613</u>	<u>74,179</u>	<u>(504,434)</u>
Fund Balance - Beginning of Year								
Transfers In	-	-	750	750	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 902,165</u>	<u>\$ 902,165</u>	<u>\$ 355,642</u>	<u>\$ (546,523)</u>	<u>\$ 1,281,596</u>	<u>\$ 1,281,596</u>	<u>\$ 777,162</u>	<u>\$ (504,434)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Enforcement Sales Tax Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 236,000	\$ 236,000	\$ 228,099	\$ (7,901)	\$ 238,175	\$ 238,175	\$ 236,135	\$ (2,040)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,300,000	2,300,000	2,355,351	55,351	-	-	2,270,795	2,270,795
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	7,000	7,000	27,598	20,598	127	127	6,827	6,700
Other	<u>177,000</u>	<u>177,000</u>	<u>166,273</u>	<u>(10,727)</u>	<u>8,885</u>	<u>8,885</u>	<u>174,021</u>	<u>165,136</u>
Total Revenue	<u>2,720,000</u>	<u>2,720,000</u>	<u>2,777,321</u>	<u>57,321</u>	<u>247,187</u>	<u>247,187</u>	<u>2,687,778</u>	<u>2,440,591</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	41,336	41,336	89,647	(48,311)	186,636	186,636	152,115	34,521
Detention Center	2,484,812	2,484,812	2,752,441	(267,629)	2,235,200	2,235,200	2,573,529	(338,329)
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,526,148</u>	<u>2,526,148</u>	<u>2,842,088</u>	<u>(315,940)</u>	<u>2,421,836</u>	<u>2,421,836</u>	<u>2,725,644</u>	<u>(303,808)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>193,852</u>	<u>193,852</u>	<u>(64,767)</u>	<u>(258,619)</u>	<u>(2,174,649)</u>	<u>(2,174,649)</u>	<u>(37,866)</u>	<u>2,136,783</u>
Fund Balance - Beginning of Year	90,749	90,749	90,749	-	128,615	128,615	128,615	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 284,601</u>	<u>\$ 284,601</u>	<u>\$ 25,982</u>	<u>\$ (258,619)</u>	<u>\$ (2,046,034)</u>	<u>\$ (2,046,034)</u>	<u>\$ 90,749</u>	<u>\$ 2,136,783</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Little Otter Creek Fund
For the Two Years Ended December 31, 2007

	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 Budget	Final 2006 Budget	Actual 2006	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 230,000	\$ 230,000	\$ 263,309	\$ 33,309	\$ -	\$ -	\$ 235,650	\$ 235,650
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	1,242,000	1,242,000	263,539	(978,461)	126,000	126,000	292,568	166,568
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	3,356	3,356	5,500	5,500	14,583	9,083
Other	-	-	404,975	404,975	-	-	-	-
Total Revenue	<u>1,472,000</u>	<u>1,472,000</u>	<u>935,179</u>	<u>(536,821)</u>	<u>131,500</u>	<u>131,500</u>	<u>542,801</u>	<u>411,301</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>1,497,000</u>	<u>1,497,000</u>	<u>1,160,710</u>	<u>336,290</u>	<u>410,000</u>	<u>410,000</u>	<u>1,096,914</u>	<u>(686,914)</u>
Total Expenditures	<u>1,497,000</u>	<u>1,497,000</u>	<u>1,160,710</u>	<u>336,290</u>	<u>410,000</u>	<u>410,000</u>	<u>1,096,914</u>	<u>(686,914)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(225,531)</u>	<u>(200,531)</u>	<u>(278,500)</u>	<u>(278,500)</u>	<u>(554,113)</u>	<u>(275,613)</u>
Fund Balance - Beginning of Year	606,204	606,204	606,204	-	1,160,317	1,160,317	1,160,317	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(750)	(750)	-	-	-	-
Fund Balance - End of Year	<u>\$ 581,204</u>	<u>\$ 581,204</u>	<u>\$ 379,923</u>	<u>\$ (201,281)</u>	<u>\$ 881,817</u>	<u>\$ 881,817</u>	<u>\$ 606,204</u>	<u>\$ (275,613)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Road and Bridge Sales Tax Fund
For the Two Years Ended December 31, 2007

	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 Budget	Final 2006 Budget	Actual 2006	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 260,000	\$ 260,000	\$ 256,551	\$ (3,449)	\$ -	\$ -	\$ 219,438	\$ 219,438
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	17,000	17,000	-	(17,000)	-	-	16,773	16,773
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	7,200	7,200	-	(7,200)	-	-	6,936	6,936
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>284,200</u>	<u>284,200</u>	<u>256,551</u>	<u>(27,649)</u>	<u>-</u>	<u>-</u>	<u>243,147</u>	<u>243,147</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	195,000	195,000	344,902	(149,902)	198,205	198,205	224,315	(26,110)
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>195,000</u>	<u>195,000</u>	<u>344,902</u>	<u>(149,902)</u>	<u>198,205</u>	<u>198,205</u>	<u>224,315</u>	<u>(26,110)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>89,200</u>	<u>89,200</u>	<u>(88,351)</u>	<u>(177,551)</u>	<u>(198,205)</u>	<u>(198,205)</u>	<u>18,832</u>	<u>217,037</u>
Fund Balance - Beginning of Year	181,770	181,770	181,770	-	162,938	162,938	162,938	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(3,000)	(3,000)	(3,000)	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 267,970</u>	<u>\$ 267,970</u>	<u>\$ 90,419</u>	<u>\$ (177,551)</u>	<u>\$ (35,267)</u>	<u>\$ (35,267)</u>	<u>\$ 181,770</u>	<u>\$ 217,037</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	128,381	128,381	124,354	(4,027)	113,236	113,236	112,415	(821)
Charges for Services	3,000	3,000	2,708	(292)	2,125	2,125	2,721	596
Interest Income	-	-	-	-	625	625	1,620	995
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>131,381</u>	<u>131,381</u>	<u>127,062</u>	<u>(4,319)</u>	<u>115,986</u>	<u>115,986</u>	<u>116,756</u>	<u>770</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	151,379	151,379	141,745	9,634	140,456	140,456	124,229	16,227
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>151,379</u>	<u>151,379</u>	<u>141,745</u>	<u>9,634</u>	<u>140,456</u>	<u>140,456</u>	<u>124,229</u>	<u>16,227</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,998)</u>	<u>(19,998)</u>	<u>(14,683)</u>	<u>5,315</u>	<u>(24,470)</u>	<u>(24,470)</u>	<u>(7,473)</u>	<u>16,997</u>
Fund Balance - Beginning of Year	26,934	26,934	26,934	-	27,820	27,820	27,820	-
Transfers In	8,000	8,000	8,000	-	14,500	14,500	6,587	7,913
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,936</u>	<u>\$ 14,936</u>	<u>\$ 20,251</u>	<u>\$ 5,315</u>	<u>\$ 17,850</u>	<u>\$ 17,850</u>	<u>\$ 26,934</u>	<u>\$ 9,084</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Maintenance Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,500	1,500	-	(1,500)	-	-	1,352	1,352
Interest Income	1,300	1,300	1,761	461	-	-	1,153	1,153
Other	<u>9,500</u>	<u>9,500</u>	<u>11,055</u>	<u>1,555</u>	<u>10,500</u>	<u>10,500</u>	<u>9,030</u>	<u>(1,470)</u>
Total Revenue	<u>12,300</u>	<u>12,300</u>	<u>12,816</u>	<u>516</u>	<u>10,500</u>	<u>10,500</u>	<u>11,535</u>	<u>1,035</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>30,300</u>	<u>30,300</u>	<u>5,376</u>	<u>24,924</u>	<u>1,150</u>	<u>1,150</u>	<u>2,128</u>	<u>(978)</u>
Total Expenditures	<u>30,300</u>	<u>30,300</u>	<u>5,376</u>	<u>24,924</u>	<u>1,150</u>	<u>1,150</u>	<u>2,128</u>	<u>(978)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,000)</u>	<u>(18,000)</u>	<u>7,440</u>	<u>25,440</u>	<u>9,350</u>	<u>9,350</u>	<u>9,407</u>	<u>57</u>
Fund Balance - Beginning of Year	31,960	31,960	31,960	-	22,553	22,553	22,553	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 13,960</u>	<u>\$ 13,960</u>	<u>\$ 39,400</u>	<u>\$ 25,440</u>	<u>\$ 31,903</u>	<u>\$ 31,903</u>	<u>\$ 31,960</u>	<u>\$ 57</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Service Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	800	800	783	(17)	875	875	786	(89)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>800</u>	<u>800</u>	<u>783</u>	<u>(17)</u>	<u>875</u>	<u>875</u>	<u>786</u>	<u>(89)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	500	500	70	430	1,075	1,075	1,113	(38)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>500</u>	<u>500</u>	<u>70</u>	<u>430</u>	<u>1,075</u>	<u>1,075</u>	<u>1,113</u>	<u>(38)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>300</u>	<u>300</u>	<u>713</u>	<u>413</u>	<u>(200)</u>	<u>(200)</u>	<u>(327)</u>	<u>(127)</u>
Fund Balance - Beginning of Year	132	132	132	-	459	459	459	-
Transfers In	-	-	99	99	-	-	-	-
Transfers Out	-	-	(36)	(36)	-	-	-	-
Fund Balance - End of Year	<u>\$ 432</u>	<u>\$ 432</u>	<u>\$ 908</u>	<u>\$ 476</u>	<u>\$ 259</u>	<u>\$ 259</u>	<u>\$ 132</u>	<u>\$ (127)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	12,000	12,000	16,963	4,963	33,515	33,515	11,610	(21,905)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>12,000</u>	<u>12,000</u>	<u>16,963</u>	<u>4,963</u>	<u>33,515</u>	<u>33,515</u>	<u>11,610</u>	<u>(21,905)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	33,000	33,000	27,375	5,625	32,555	32,555	43,502	(10,947)
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>33,000</u>	<u>33,000</u>	<u>27,375</u>	<u>5,625</u>	<u>32,555</u>	<u>32,555</u>	<u>43,502</u>	<u>(10,947)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,000)</u>	<u>(21,000)</u>	<u>(10,412)</u>	<u>10,588</u>	<u>960</u>	<u>960</u>	<u>(31,892)</u>	<u>(32,852)</u>
Fund Balance - Beginning of Year	(21,963)	(21,963)	(21,963)	-	(907)	(907)	9,929	10,836
Transfers In	-	-	39,449	39,449	-	-	-	-
Transfers Out	-	-	(99)	(99)	-	-	-	-
Fund Balance - End of Year	<u>\$ (42,963)</u>	<u>\$ (42,963)</u>	<u>\$ 6,975</u>	<u>\$ 49,938</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ (21,963)</u>	<u>\$ (22,016)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Planning and Zoning Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>17,000</u>	<u>17,000</u>	<u>17,630</u>	<u>630</u>	<u>18,750</u>	<u>18,750</u>	<u>16,139</u>	<u>(2,611)</u>
Total Revenue	<u>17,000</u>	<u>17,000</u>	<u>17,630</u>	<u>630</u>	<u>18,750</u>	<u>18,750</u>	<u>16,139</u>	<u>(2,611)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	6,443	6,443	6,096	347	-	-	3,005	(3,005)
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>6,443</u>	<u>6,443</u>	<u>6,096</u>	<u>347</u>	<u>-</u>	<u>-</u>	<u>3,005</u>	<u>(3,005)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,557</u>	<u>10,557</u>	<u>11,534</u>	<u>977</u>	<u>18,750</u>	<u>18,750</u>	<u>13,134</u>	<u>(5,616)</u>
Fund Balance - Beginning of Year	-	-	-	-	(868)	(868)	(868)	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>(14,000)</u>	<u>(14,000)</u>	<u>(11,375)</u>	<u>2,625</u>	<u>(18,911)</u>	<u>(18,911)</u>	<u>(12,266)</u>	<u>6,645</u>
Fund Balance - End of Year	<u>\$ (3,443)</u>	<u>\$ (3,443)</u>	<u>\$ 159</u>	<u>\$ 3,602</u>	<u>\$ (1,029)</u>	<u>\$ (1,029)</u>	<u>\$ -</u>	<u>\$ 1,029</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Training Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>600</u>	<u>600</u>	<u>900</u>	<u>300</u>	<u>595</u>	<u>595</u>	<u>602</u>	<u>7</u>
Total Revenue	<u>600</u>	<u>600</u>	<u>900</u>	<u>300</u>	<u>595</u>	<u>595</u>	<u>602</u>	<u>7</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	600	600	651	(51)	695	695	-	695
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>600</u>	<u>600</u>	<u>651</u>	<u>(51)</u>	<u>695</u>	<u>695</u>	<u>-</u>	<u>695</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>249</u>	<u>249</u>	<u>(100)</u>	<u>(100)</u>	<u>602</u>	<u>702</u>
Fund Balance - Beginning of Year	704	704	704	-	102	102	102	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 704</u>	<u>\$ 704</u>	<u>\$ 953</u>	<u>\$ 249</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 704</u>	<u>\$ 702</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Peace Officers Training Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>4,000</u>	<u>4,000</u>	<u>4,651</u>	<u>651</u>	<u>1,500</u>	<u>1,500</u>	<u>3,560</u>	<u>2,060</u>
Total Revenue	<u>4,000</u>	<u>4,000</u>	<u>4,651</u>	<u>651</u>	<u>1,500</u>	<u>1,500</u>	<u>3,560</u>	<u>2,060</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	<u>2,000</u>	<u>2,000</u>	<u>2,767</u>	<u>(767)</u>	<u>2,000</u>	<u>2,000</u>	<u>5,701</u>	<u>(3,701)</u>
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,767</u>	<u>(767)</u>	<u>2,000</u>	<u>2,000</u>	<u>5,701</u>	<u>(3,701)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,884</u>	<u>(116)</u>	<u>(500)</u>	<u>(500)</u>	<u>(2,141)</u>	<u>(1,641)</u>
Fund Balance - Beginning of Year	801	801	801	-	2,942	2,942	2,942	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 2,801</u>	<u>\$ 2,801</u>	<u>\$ 2,685</u>	<u>\$ (116)</u>	<u>\$ 2,442</u>	<u>\$ 2,442</u>	<u>\$ 801</u>	<u>\$ (1,641)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Domestic Violence Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	900	900	-	(900)	930	930	789	(141)
Total Revenue	<u>900</u>	<u>900</u>	<u>-</u>	<u>(900)</u>	<u>930</u>	<u>930</u>	<u>789</u>	<u>(141)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	30,000	30,000	57	29,943	920	920	-	920
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>57</u>	<u>29,943</u>	<u>920</u>	<u>920</u>	<u>-</u>	<u>920</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(29,100)</u>	<u>(29,100)</u>	<u>(57)</u>	<u>29,043</u>	<u>10</u>	<u>10</u>	<u>789</u>	<u>779</u>
Fund Balance - Beginning of Year	935	935	935	-	146	146	146	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ (28,165)</u>	<u>\$ (28,165)</u>	<u>\$ 878</u>	<u>\$ 29,043</u>	<u>\$ 156</u>	<u>\$ 156</u>	<u>\$ 935</u>	<u>\$ 779</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecutor Collection Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>300</u>	<u>300</u>	<u>847</u>	<u>547</u>	<u>975</u>	<u>975</u>	<u>298</u>	<u>(677)</u>
Total Revenue	<u>300</u>	<u>300</u>	<u>847</u>	<u>547</u>	<u>975</u>	<u>975</u>	<u>298</u>	<u>(677)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	375	375	375	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375</u>	<u>375</u>	<u>375</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>300</u>	<u>300</u>	<u>847</u>	<u>547</u>	<u>600</u>	<u>600</u>	<u>(77)</u>	<u>(677)</u>
Fund Balance - Beginning of Year	4,732	4,732	4,732	-	4,809	4,809	4,809	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 5,032</u>	<u>\$ 5,032</u>	<u>\$ 2,579</u>	<u>\$ (2,453)</u>	<u>\$ 5,409</u>	<u>\$ 5,409</u>	<u>\$ 4,732</u>	<u>\$ (677)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Civil Fees Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>13,000</u>	<u>13,000</u>	<u>15,422</u>	<u>2,422</u>	<u>10,525</u>	<u>10,525</u>	<u>12,662</u>	<u>2,137</u>
Total Revenue	<u>13,000</u>	<u>13,000</u>	<u>15,422</u>	<u>2,422</u>	<u>10,525</u>	<u>10,525</u>	<u>12,662</u>	<u>2,137</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	14,921	(14,921)	8,000	8,000	6,243	1,757
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>14,921</u>	<u>(14,921)</u>	<u>8,000</u>	<u>8,000</u>	<u>6,243</u>	<u>1,757</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>13,000</u>	<u>13,000</u>	<u>501</u>	<u>(12,499)</u>	<u>2,525</u>	<u>2,525</u>	<u>6,419</u>	<u>3,894</u>
Fund Balance - Beginning of Year	27,453	27,453	27,453	-	20,034	20,034	21,034	1,000
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 40,453</u>	<u>\$ 40,453</u>	<u>\$ 27,954</u>	<u>\$ (12,499)</u>	<u>\$ 22,559</u>	<u>\$ 22,559</u>	<u>\$ 27,453</u>	<u>\$ 4,894</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Record Storage Fund
For the Two Years Ended December 31, 2007

	Original 2007	Final 2007	Actual	Variance With Final Budget 2007	Original 2006	Final 2006	Actual	Variance With Final Budget 2006
	<u>Budget</u>	<u>Budget</u>	<u>2007</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2006</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	441	441	-	-	247	247
Other	<u>8,800</u>	<u>8,800</u>	<u>7,441</u>	<u>(1,359)</u>	<u>7,400</u>	<u>7,400</u>	<u>8,448</u>	<u>1,048</u>
Total Revenue	<u>8,800</u>	<u>8,800</u>	<u>7,882</u>	<u>(918)</u>	<u>7,400</u>	<u>7,400</u>	<u>8,695</u>	<u>1,295</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>15,000</u>	<u>15,000</u>	<u>12,995</u>	<u>2,005</u>	<u>10,000</u>	<u>10,000</u>	<u>13,602</u>	<u>(3,602)</u>
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>12,995</u>	<u>2,005</u>	<u>10,000</u>	<u>10,000</u>	<u>13,602</u>	<u>(3,602)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,200)</u>	<u>(6,200)</u>	<u>(5,113)</u>	<u>1,087</u>	<u>(2,600)</u>	<u>(2,600)</u>	<u>(4,907)</u>	<u>(2,307)</u>
Fund Balance - Beginning of Year	26,814	26,814	26,814	-	31,721	31,721	31,721	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 20,614</u>	<u>\$ 20,614</u>	<u>\$ 21,701</u>	<u>\$ 1,087</u>	<u>\$ 29,121</u>	<u>\$ 29,121</u>	<u>\$ 26,814</u>	<u>\$ (2,307)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Bad Check Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	90	90	181	91	27	27	84	57
Other	<u>49,000</u>	<u>49,000</u>	<u>44,282</u>	<u>(4,718)</u>	<u>16,525</u>	<u>16,525</u>	<u>48,016</u>	<u>31,491</u>
Total Revenue	<u>49,090</u>	<u>49,090</u>	<u>44,463</u>	<u>(4,627)</u>	<u>16,552</u>	<u>16,552</u>	<u>48,100</u>	<u>31,548</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	6,000	6,000	47,165	(41,165)	5,400	5,400	44,302	(38,902)
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>47,165</u>	<u>(41,165)</u>	<u>5,400</u>	<u>5,400</u>	<u>44,302</u>	<u>(38,902)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>43,090</u>	<u>43,090</u>	<u>(2,702)</u>	<u>(45,792)</u>	<u>11,152</u>	<u>11,152</u>	<u>3,798</u>	<u>(7,354)</u>
Fund Balance - Beginning of Year	7,928	7,928	7,928	-	4,130	4,130	4,130	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 51,018</u>	<u>\$ 51,018</u>	<u>\$ 5,226</u>	<u>\$ (45,792)</u>	<u>\$ 15,282</u>	<u>\$ 15,282</u>	<u>\$ 7,928</u>	<u>\$ (7,354)</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Law Library Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	3,713	3,713	4,000	4,000	-	(4,000)
Total Revenue	-	-	3,713	3,713	4,000	4,000	-	(4,000)
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	3,965	(3,965)	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	-	-	3,965	(3,965)	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	(252)	(252)	4,000	4,000	-	(4,000)
Fund Balance - Beginning of Year	391	391	391	-	391	391	391	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 391	\$ 391	\$ 139	\$ (252)	\$ 4,391	\$ 4,391	\$ 391	\$ (4,000)

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
HAVA Fund
For the Two Years Ended December 31, 2007

	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 Budget	Final 2006 Budget	Actual 2006	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	520	520	11	11	3,211	3,200
Other	-	-	7,232	7,232	100	100	93,912	93,812
Total Revenue	<u>-</u>	<u>-</u>	<u>7,752</u>	<u>7,752</u>	<u>111</u>	<u>111</u>	<u>97,123</u>	<u>97,012</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	152	(152)	14,069	14,069	110,676	(96,607)
Total Expenditures	<u>-</u>	<u>-</u>	<u>152</u>	<u>(152)</u>	<u>14,069</u>	<u>14,069</u>	<u>110,676</u>	<u>(96,607)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>7,600</u>	<u>7,600</u>	<u>(13,958)</u>	<u>(13,958)</u>	<u>(13,553)</u>	<u>405</u>
Fund Balance - Beginning of Year	617	617	617	-	14,170	14,170	14,170	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 617</u>	<u>\$ 617</u>	<u>\$ 8,217</u>	<u>\$ 7,600</u>	<u>\$ 212</u>	<u>\$ 212</u>	<u>\$ 617</u>	<u>\$ 405</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriffs Revolving Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	150	150	150	-	150	150	150	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ -</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
LEPC Fund
For the Two Years Ended December 31, 2007

	Original 2007 Budget	Final 2007 Budget	Actual 2007	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 Budget	Final 2006 Budget	Actual 2006	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	6,000	6,000	1,209	(4,791)	-	-	5,600	5,600
Total Revenue	6,000	6,000	1,209	(4,791)	-	-	5,600	5,600
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	2,000	2,000	3,858	(1,858)	3,000	3,000	1,870	1,130
Total Expenditures	2,000	2,000	3,858	(1,858)	3,000	3,000	1,870	1,130
Excess (Deficiency) of Revenues Over Expenditures	4,000	4,000	(2,649)	(6,649)	(3,000)	(3,000)	3,730	6,730
Fund Balance - Beginning of Year	8,002	8,002	8,002	-	4,272	4,272	4,272	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 12,002	\$ 12,002	\$ 5,353	\$ (6,649)	\$ 1,272	\$ 1,272	\$ 8,002	\$ 6,730

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
ADA Chairlift Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable <u>(Unfavorable)</u>	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	85,000	85,000	17,745	(67,255)	-	-	3,500	3,500
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>85,000</u>	<u>85,000</u>	<u>17,745</u>	<u>(67,255)</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>30,000</u>	<u>30,000</u>	<u>18,245</u>	<u>11,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>18,245</u>	<u>11,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>55,000</u>	<u>55,000</u>	<u>(500)</u>	<u>(55,500)</u>	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>
Fund Balance - Beginning of Year	3,500	3,500	3,500	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 58,500</u>	<u>\$ 58,500</u>	<u>\$ -</u>	<u>\$ (58,500)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>

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

Caldwell County, Missouri
Budgetary Comparison Schedule
Cash Basis
Circuit Clerk Interest Fund
For the Two Years Ended December 31, 2007

	Original 2007 <u>Budget</u>	Final 2007 <u>Budget</u>	Actual <u>2007</u>	Variance With Final Budget 2007 Favorable (Unfavorable)	Original 2006 <u>Budget</u>	Final 2006 <u>Budget</u>	Actual <u>2006</u>	Variance With Final Budget 2006 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	1,965	1,965	-	(1,965)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,965</u>	<u>1,965</u>	<u>-</u>	<u>(1,965)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	425	425	-	425
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>425</u>	<u>-</u>	<u>425</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,540</u>	<u>1,540</u>	<u>-</u>	<u>(1,540)</u>
Fund Balance - Beginning of Year	2,338	2,338	2,338	-	2,338	2,338	2,338	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,338</u>	<u>\$ 2,338</u>	<u>\$ 2,338</u>	<u>\$ -</u>	<u>\$ 3,878</u>	<u>\$ 3,878</u>	<u>\$ 2,338</u>	<u>\$ (1,540)</u>

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

Caldwell County, Missouri
Notes to the Required Supplementary Information
For the Two Years Ended December 31, 2007

Note 1: Budgeting and Budgetary Practices

The County Commissioners and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo, the county budget law. As noted below, some funds that are required to have budgets, did not have one prepared.

Note 2: Budgetary Basis of Accounting

The County budget is adopted on the cash basis of accounting.

Note 3: Expenditures in Excess of Appropriations

For the two years ended December 31, 2007, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2007</u>	<u>2006</u>
County Revenue Fund	\$ 275,022	\$ 104,024
Road and Bridge Fund	\$ 502,529	\$ -
Law Enforcement Sales Tax Fund	\$ 315,940	\$ 303,808
Little Otter Creek Fund	\$ -	\$ 686,914
Road and Bridge Sales Tax Fund	\$ 149,902	\$ 26,110
Tax Maintenance Fund	\$ -	\$ 978
Election Service Fund	\$ -	\$ 38
Election Fund	\$ -	\$ 10,947
Planning and Zoning Fund	\$ -	\$ 3,005
Prosecuting Attorney Training Fund	\$ 51	\$ -
Peace Officers Training Fund	\$ 767	\$ 3,701
Sheriff Civil Fees Fund	\$ 14,921	\$ -
Record Storage Fund	\$ -	\$ 3,602
Prosecuting Attorney Bad Check Fund	\$ 41,165	\$ 38,902
Law Library Fund	\$ 3,965	\$ -
HAVA Fund	\$ 152	\$ 96,607
LEPC Fund	\$ 1,858	\$ -

No budget was prepared for the following funds by year

<u>2007</u>	<u>2006</u>
HAVA Fund	ADA Chairlift Fund
Law Library Fund	
Circuit Clerk Interest Fund	

FEDERAL COMPLIANCE SECTION

**Independent Auditor'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***

To the County Commission of
Caldwell County, Missouri
Kingston, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Caldwell County, Missouri as of and for the years then ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued my report thereon dated April 20, 2009. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. Significant deficiencies are described in the accompanying schedule of findings and questioned costs as finding numbers 2007-1, 2007-2 and 2007-4.

**Independent Auditor'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*
(Concluded)**

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I 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 my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 2007-1, 2007-2, 2007-3 and 2007-4.

I noted certain matters that I reported to management of Caldwell County, in a separate letter dated April 20, 2009.

Caldwell County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit the County's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of the Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
April 20, 2009

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133**

To the County Commissioners
Caldwell County, Missouri
Kingston, Missouri

Compliance

I have audited the compliance of the Caldwell County, Missouri with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2007. Caldwell County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular No. 133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2007. However, the results of my auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2007-4.

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133
(Continued)**

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

Caldwell County's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit the County's response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original signed by auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
April 20, 2009

Caldwell County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2007 and 2006

<u>Federal CFDA Number</u>	<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Expenditures Year Ended December 31,</u>	
		<u>2007</u>	<u>2006</u>
	U.S. DEPARTMENT OF AGRICULTURE		
	Passed through state:		
10.912	Environmental Protection Agency - Small Watershed Program	<u>\$ 130,153</u>	<u>\$ 193,122</u>
	Total U.S. Department of Agriculture	<u>130,153</u>	<u>193,122</u>
	U.S. DEPARTMENT OF JUSTICE		
	Passed through state:		
16/Unknown	State Department of Public Safety Missouri Sheriff's Association - Domestic Cannabis Eradication/Suppression Program	<u>1,085</u>	<u>1,024</u>
	Total U.S. Department of Justice	<u>1,085</u>	<u>1,024</u>
	U.S. DEPARTMENT OF TRANSPORTATION		
	Passed through state:		
20.205	Highway and Transportation Commission - Highway Planning and Construction	<u>569,573</u>	<u>228,555</u>
	Total U.S. Department of Transportation	<u>569,573</u>	<u>228,555</u>
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
	Passed through state:		
93.569	Department of Social Services - Community Services Block Grant	-	1,500
93.563	Child Support Enforcement	<u>708</u>	<u>440</u>
	Total U.S. Department of Health and Human Services	<u>708</u>	<u>1,940</u>
	Total Expenditures of Federal Awards	<u>\$ 701,519</u>	<u>\$ 424,641</u>

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule

Caldwell County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2007 and 2006

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Caldwell County, Missouri.

B. Basis of Presentation

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

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

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

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Note 2: Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 2007 and 2006.

Caldwell County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2007 and 2006

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued	Qualified
Internal control over financial reporting:	
Material weakness(es) identified	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	<u>X</u> Yes __No
Noncompliance material to financial statements noted	__Yes <u>X</u> No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	__Yes <u>X</u> No
Significant deficiencies identified not considered to be material weaknesses?	<u>X</u> Yes __No
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>X</u> Yes __No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
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Auditee qualified as low-risk auditee	__Yes <u>X</u> No
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Caldwell County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2007 and 2006

Section II - Financial Statement Findings

2007-1 County Financial Records

The accounting records prepared by the County Clerk and County Treasurer for the two years ended December 31, 2007 do not reconcile to the accounting records. Cash balances did not reconcile as a result of differences between receipts and disbursements recorded by each official. The County Clerks office was not preparing a reconciliation to reconcile with the County Treasurer. It did not appear that there was an accurate listing of outstanding checks prepared with the bank reconciliation at the end of each month by either the County Treasurer or the County Clerk. As a result, errors on reports prepared by the County Treasurer and errors on actual amounts reported on the budgets prepared by the County Clerk went undetected. Both officials records were inaccurate at times and varied from actual revenues, expenditures and cash balances per audit. Due to the materiality of the differences, no audit adjustments were made to correct these errors. The differences between the cash balances per audit and the cash balances per the books are listed below.

	<u>2007</u>	<u>2006</u>
Cash Balance Per Audit All Funds	\$ 900,826	\$ 1,213,263
Cash Balance Per Books All Funds	<u>1,034,709</u>	<u>2,090,287</u>
Difference	<u>\$ (133,883)</u>	<u>\$ 877,024</u>

The County Treasurer made numerous transfers between county funds during the years ending December 31, 2007 without documented authorization from the County Commission or other adequate supporting documentation. The County Commission minutes did not note any approval of these transfers. Written approval should be obtained from the County Commission before transfers are made between county funds and adequate supporting documentation for the transfer should be maintained.

The County did not properly classify revenues in the financial statements. It was noted in several instances that the amount of revenues confirmed via outside agencies did not agree with the amount of revenues that the County reported in their financial statements. Some of the more material differences are for the year ended December 31, 2007, the Missouri Department of Revenue confirmed \$430,711.21 in Gasoline tax, however the County recorded \$291,457.26 in Gasoline Tax for a difference of \$139,253.95. The Department of Revenue confirmed \$65,444.58 in Motor Vehicle Fee Increase, however, the County recorded \$37,508.43 in Motor Vehicle Fee Increase for a difference of \$27,936.15.

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2007 and 2006

Section II - Financial Statement Findings (Continued)

2007-1 County Financial Records (Concluded)

Recommendations:

- A. The accounting records of the County Clerk and County Treasurer should be reconciled on a monthly basis and all reconciling items documented and fully investigated.
- B. The County Treasurer reconciles all financial reports to the bank balances and document detailed monthly bank reconciliations including listings of outstanding checks and adjusting items. In addition the County Commission should review and approve all reconciliations and financial reports.
- C. The County Commission approve all interfund transfers that are made.
- D. The County properly classify all revenues received both within the proper account and proper fund. Procedures need to be implemented to ensure that all revenues and disbursements are properly classified within the proper account and fund.

Auditees Response

The County Commission, the County Treasurer and the County Clerk provided the following responses:

- A. The Treasurer and the Clerk will start reconciling accounts beginning immediately.*
- B. The Treasurer will start reconciling bank records and determining that the reconciliation agrees with the financial reports and the County Clerk's records immediately.*
- C. All transfers will be approved by the County Commissioners.*
- D. Procedures will be put into place to determine that all revenues and disbursements are properly classified.*

2007-2 County Budgetary Practices

The County does not have procedures in place to ensure the county's budget documents are properly prepared and that they accurately present financial activity of the county. In several instances it was not clear where actual amounts presented in the county's budgets were obtained, as they did not agree with any records maintained by the County Clerk or County Treasurer. Several requests were made to the County Clerk to provide documentation for these amounts, however, none was provided. A second budget was prepared for 2007 after year end, however, it was still unclear where these numbers were obtained.

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2007 and 2006

Section II - Financial Statement Findings (Continued)

2007-2 County Budgetary Practices (Concluded)

In addition to being required by state law, complete and accurate budgets are essential for the County Commission and County Clerk to evaluate county operations and to project the anticipated needs of the county for the upcoming year. Complete and accurate budgets are also necessary to properly inform the county's citizens about the county's finances.

The County Commission approved disbursements in excess of budgeted amounts for various funds during the years ending December 31, 2007. Further there was no evidence that the County Commission nor the County Clerk monitored disbursements adequately to ensure actual disbursements did not exceed budgeted amounts. Actual expenditures exceeded budgeted amounts in the following funds:

	<u>Amount Over Budget</u>	
	<u>2007</u>	<u>2006</u>
County Revenue Fund	\$ 275,022	\$ 104,024
Road and Bridge Fund	\$ 502,529	\$ -
Law Enforcement Sales Tax Fund	\$ 315,940	\$ 303,808
Little Otter Creek Fund	\$ -	\$ 686,914
Road and Bridge Sales Tax Fund	\$ 149,902	\$ 26,110
Tax Maintenance Fund	\$ -	\$ 978
Election Service Fund	\$ -	\$ 38
Election Fund	\$ -	\$ 10,947
Planning and Zoning Fund	\$ -	\$ 3,005
Prosecuting Attorney Training Fund	\$ 51	\$ -
Peace Officers Training Fund	\$ 767	\$ 3,701
Sheriff Civil Fees Fund	\$ 14,921	\$ -
Record Storage Fund	\$ -	\$ 3,602
Prosecuting Attorney Bad Check Fund	\$ 41,165	\$ 38,902
Law Library Fund	\$ 3,965	\$ -
HAVA Fund	\$ 152	\$ 96,607
LEPC Fund	\$ 1,858	\$ -

If there are valid reasons which necessitate excess disbursement, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's office. In addition, Section 50.622, RSMo 2000, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and that the county shall follow the same procedures required for adoption of the annual budget to amend the budget.

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2007 and 2006

Section II - Financial Statement Findings (Continued)

2007-2 County Budgetary Practices (Concluded)

To allow the budgets to be used as a planning tool and to ensure compliance with state law, budget amendments should be made prior to incurring the actual expenditures, valid reasons which necessitate excess disbursements should be provided to support amendments, and public hearings should be held prior to the adoption of all budget amendments.

Recommendations:

- A. Ensure that the budget document contains complete and accurate information about the county's finances and agrees to the County Treasurer's records. The County Commission and the County Clerk should carefully review the budget document before it is finalized and filed with the State Auditor's Office.
- B. Ensure that the expenditures are kept within the amounts budgeted. If additional funds are received or expended which could not be estimated when the budget was adopted, the County Commission should amend the budget by following the procedures established by state law.

Auditees Response

The County Commission provided the following responses:

- A. A budget with accurate information will be implemented in January 2010.*
- B. The County Commission will begin monitoring the budget on a monthly basis.*

2007-3 Financial Condition

The financial condition of the County's General Revenue Fund is weak. At the years ended December 31, 2007 the fund balance of the fund was \$38,504.

The County Commission should closely monitor the financial condition of the General Revenue Fund by reviewing disbursements and reducing spending as much as possible.

Recommendations:

- A. Take the necessary steps to improve the financial condition of the County's funds.

Auditees Response:

The County Commission provided the following response:

- A. The County Commission will be monitoring the financial condition of the General Revenue Fund on a monthly basis*

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2007 and 2006

Section III - Federal Award Findings and Questioned Costs

2007-4 Federal Financial Reporting

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the county to prepare SEFA for the period covered by the county's financial statements. The county is required to submit the SEFA to the State Auditor's Office as a part of the annual budget.

Expenditures related to some of the grants were reported incorrectly or not included on the schedule. The audited SEFA was adjusted to correct these errors. Compilation of the SEFA requires consulting county financial records and requesting information from other departments and/or officials. The County Commission should take steps to ensure all departments and/or officials properly track federal awards to ensure all federal awards are properly accounted for on the SEFA.

Without an accurate SEFA, federal financial activity may not be audited and reported in accordance with federal audit requirements which could result in future reductions of federal awards.

Recommendations:

A. The County Commission and County Clerk work to ensure the SEFA is complete and accurate.

Auditee Response:

A. *The County Commission and County Clerk will work hard to ensure that the SEFA is accurate and complete.*

Caldwell County, Missouri
Follow-Up on Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Caldwell County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2005. There were no prior audit findings that *Government Auditing Standards* requires to have follow up action taken by Caldwell County, Missouri for the two years ended December 31, 2005.

Caldwell County, Missouri
Summary Schedule of Prior Audit Findings In Accordance
with OMB Circular A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133, requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2005 included the following audit findings.

Federal Grantor:	U.S. Department of Justice
Federal CFDA Number:	16
Program Title:	U.S. Marshals Service Cooperative Agreement Program
Pass-Through Entity	
Identifying Numbers:	Not Applicable
Award Years:	2004
Questioned Costs:	Not Applicable

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway and Transportation Commission
Pass-Through Entity	
Identifying Numbers:	BRO-013(14), BRO-013(21), BRO-013(24), BRO-013(25)
Award Years:	2005
Questioned Costs:	Not Applicable

The County did not adequately report the federal share of expenditures on the Schedule of Expenditures of Federal Awards submitted with the annual budget.

Recommendation:

The County Clerk needs to prepare a complete and accurate Schedule of Expenditures of Federal Awards.

Status:

Not Implemented. See finding number 2007-4.