



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Caldwell County, Missouri

The Office of the State Auditor, in cooperation with Caldwell County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2009, 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 black ink that reads "Thomas A. Schweich". The signature is written in a cursive style with a large, sweeping initial "T".

Thomas A. Schweich
State Auditor

March 2011
Report No. 2011-10

**CALDWELL COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009**

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, 2009 and 2008, 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 some 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, 2009 and 2008, 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 January 17, 2011, 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, is 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
January 17, 2011

Caldwell County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2009

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, 2009 and 2008. 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 2009 and 2008 are as follows:

- The county's total governmental expenditures exceeded total revenues by \$472,962 for the year ended December 31, 2009 and the total revenues exceeded governmental expenditures by \$632,417 for the year ended December 31, 2008.
- The county's governmental funds ended the year ended December 31, 2009 with a combined cash balance of \$1,193,314 and the year ended December 31, 2008 with a combined cash balance of \$1,666,276.
- County revenues for the year ended December 31, 2009 of \$4,618,437 decreased by \$2,153,804 over the county revenues for the year ended December 31, 2008 of \$6,772,241.
- County expenditures for the year ended December 31, 2009 of \$6,057,258 decreased by \$2,060,811 over the county expenditures for the year ended December 31, 2008 of \$8,118,069.

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, 2009

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 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, 2009

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, 2009 and 2008.

	<u>Year Ended December 31,</u> <u>2009</u>	<u>2008</u>
Net Assets	\$1,193,314	\$ 1,666,276
Program Receipts	2,825,632	3,939,356
General Receipts	2,758,664	4,811,130
Disbursements	6,057,258	8,118,069
Change in Net Assets	(472,962)	632,417

For the two years disclosed in the audit, the change in Net Assets is primarily due to the changes in the County Revenue Fund. General Receipts decreased in 2009 due to a decrease in property taxes. Program receipts decreased in 2009 due to a decrease in Law Enforcement's Sales Tax Fund monies. Disbursements decreased in 2009 due to a decrease in Road and Bridge expenditures related to the bridge projects and Law Enforcement Sales Tax Fund expenditures.

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, 2009, the county's governmental funds reported combined ending fund balances of \$1,193,314, a decrease of \$472,962 over the prior years fund balance of \$1,666,276. The unreserved portion of fund balance was \$183,921 for 2009 and \$818,698 for the year ended 2008.

The County Revenue Fund is the chief operating fund of the County. At the end of the fiscal year 2009, unreserved fund balance of the County Revenue Fund was \$183,921 and the unreserved fund balance of the County Revenue Fund for fiscal year 2008 was \$818,698. As a measure of the County Revenue Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the County Revenue Fund decreased by \$634,777 for fiscal year 2009 as compared to an increase of \$780,194 for fiscal year 2008.

Caldwell County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2009

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 \$1,108,050 for 2009 and \$1,147,550 for 2008. The original and final budgeted expenditures were \$2,681,752 for 2009 and \$2,473,002 for 2008.

Economic Factors and Next Year's Budgets

The state of the local economy is a concern for the operations of the county. Sales taxes decreased slightly between the two years ended December 31, 2009, however, uncertainties related to the economy could cause both Sales Tax and Property Taxes to decrease more.

The Counties County Revenue Fund has increased \$145,417 over the two year period that was audited. This is an encouraging sign based on the County Revenues balances as of December 31, 2007. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern, however, with careful budgeting the county can handle these increased costs.

Capital Assets

The County operates under the cash basis of accounting, therefore, capital asset purchases are recorded as expenditures and depreciation is not recognized. Capital assets are not reflected in the financial statements.

Long Term Debt

For the two years ended December 31, 2009, the County had four different loans with a total loan balance of \$2,357,082. The primary debt is \$1,824,492 which is related to the construction of the new jail. The county incurred \$200,000 of debt during 2009. The county made loan payments of \$171,790 during the year ended December 31, 2009.

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 at (816) 586-3600.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Caldwell County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,193,314</u>
Total Assets	<u>\$ 1,193,314</u>
NET ASSETS:	
Restricted	\$ 1,009,393
Unrestricted	<u>183,921</u>
Total Net Assets	<u>\$ 1,193,314</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, 2008

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,666,276
Total Assets	<u>\$ 1,666,276</u>
NET ASSETS:	
Restricted	\$ 847,578
Unrestricted	<u>818,698</u>
Total Net Assets	<u>\$ 1,666,276</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, 2009

		<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	\$ 2,643,131	\$ 273,834	\$ 175,345	\$ (2,193,952)
Roads and Bridges	876,390	-	399,660	(476,730)
Law Enforcement Sales Tax	2,038,436	-	1,640,827	(397,609)
Little Otter Creek	499,301	-	335,966	(163,335)
Total Governmental Activities	\$ 6,057,258	\$ 273,834	\$ 2,551,798	\$ (3,231,626)
 Total Caldwell County	 \$ 6,057,258	 \$ 273,834	 \$ 2,551,798	 \$ (3,231,626)
 General Revenues:				
Property Taxes				61,969
Sales Taxes				964,583
Interest				49,105
Other				717,148
Transfers				965,859
Total General Revenues				2,758,664
 Change in Net Assets				 (472,962)
 Net Assets - Beginning				 1,666,276
 Net Assets - Ending				 \$ 1,193,314

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, 2008

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash Balances
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 2,940,665	\$ 509,900	\$ 308,669	\$ (2,122,096)
Roads and Bridges	1,546,111	-	412,025	(1,134,086)
Law Enforcement Sales Tax	2,899,076	-	2,204,763	(694,313)
Little Otter Creek	<u>732,217</u>	<u>-</u>	<u>503,999</u>	<u>(228,218)</u>
Total Governmental Activities	<u>\$ 8,118,069</u>	<u>\$ 509,900</u>	<u>\$ 3,429,456</u>	<u>\$ (4,178,713)</u>
 Total Caldwell County	 <u>\$ 8,118,069</u>	 <u>\$ 509,900</u>	 <u>\$ 3,429,456</u>	 <u>\$ (4,178,713)</u>
 General Revenues:				
Property Taxes				396,581
Sales Taxes				1,104,190
Interest				34,381
Other				1,297,733
Transfers				<u>1,978,245</u>
Total General Revenues				<u>4,811,130</u>
 Change in Net Assets				 632,417
 Net Assets - Beginning				 1,036,336
 Prior Period Adjustment				 <u>(2,477)</u>
 Net Assets - Ending				 <u>\$ 1,666,276</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, 2009

	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>	2009 Total Government <u>Funds</u>
ASSETS							
Cash and Cash Equivalents	\$ 183,921	\$ 228,431	\$ 97,696	\$ 378,677	\$ 136,285	\$ 168,304	\$ 1,193,314
TOTAL ASSETS	<u>\$ 183,921</u>	<u>\$ 228,431</u>	<u>\$ 97,696</u>	<u>\$ 378,677</u>	<u>\$ 136,285</u>	<u>\$ 168,304</u>	<u>\$ 1,193,314</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
County Revenue Fund	\$ 183,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,921
Special Revenue Funds	-	228,431	97,696	378,677	136,285	-	841,089
Nonmajor Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	168,304	<u>168,304</u>
TOTAL FUND BALANCES	<u>\$ 183,921</u>	<u>\$ 228,431</u>	<u>\$ 97,696</u>	<u>\$ 378,677</u>	<u>\$ 136,285</u>	<u>\$ 168,304</u>	<u>\$ 1,193,314</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, 2008**

	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	2008 Total Government Funds
ASSETS							
Cash and Cash Equivalents	\$ 818,698	\$ 267,334	\$ 7,102	\$ 315,815	\$ 125,494	\$ 131,833	\$ 1,666,276
TOTAL ASSETS	<u>\$ 818,698</u>	<u>\$ 267,334</u>	<u>\$ 7,102</u>	<u>\$ 315,815</u>	<u>\$ 125,494</u>	<u>\$ 131,833</u>	<u>\$ 1,666,276</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 818,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 818,698
Special Revenue Funds	-	267,334	7,102	315,815	125,494	-	715,745
Nonmajor Funds	-	-	-	-	-	131,833	131,833
TOTAL FUND BALANCES	<u>\$ 818,698</u>	<u>\$ 267,334</u>	<u>\$ 7,102</u>	<u>\$ 315,815</u>	<u>\$ 125,494</u>	<u>\$ 131,833</u>	<u>\$ 1,666,276</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, 2009

	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>	2009 Total Government <u>Funds</u>
REVENUES:							
Taxes - Sales	\$ 323,920	\$ 60	\$ 213,573	\$ 213,386	\$ 213,644	\$ -	\$ 964,583
Taxes - Property	61,969	-	-	-	-	-	61,969
Intergovernmental Revenues	36,492	399,660	1,640,827	335,966	-	138,853	2,551,798
Charges for Services	248,038	-	-	-	-	25,796	273,834
Interest Income	12,125	9,510	5,528	12,811	4,733	4,398	49,105
Other	66,893	280,671	269,102	-	-	100,482	717,148
TOTAL REVENUES	<u>749,437</u>	<u>689,901</u>	<u>2,129,030</u>	<u>562,163</u>	<u>218,377</u>	<u>269,529</u>	<u>4,618,437</u>
EXPENDITURES:							
General County Government	2,404,673	-	-	-	-	238,458	2,643,131
Roads and Bridges	-	668,804	-	-	207,586	-	876,390
Law Enforcement Sales Tax	-	-	2,038,436	-	-	-	2,038,436
Little Otter Creek	-	-	-	499,301	-	-	499,301
TOTAL EXPENDITURES	<u>2,404,673</u>	<u>668,804</u>	<u>2,038,436</u>	<u>499,301</u>	<u>207,586</u>	<u>238,458</u>	<u>6,057,258</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,655,236)</u>	<u>21,097</u>	<u>90,594</u>	<u>62,862</u>	<u>10,791</u>	<u>31,071</u>	<u>(1,438,821)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	1,020,459	(60,000)	-	-	-	5,400	965,859
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,020,459</u>	<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,400</u>	<u>965,859</u>
Net Change in Fund Balances	<u>(634,777)</u>	<u>(38,903)</u>	<u>90,594</u>	<u>62,862</u>	<u>10,791</u>	<u>36,471</u>	<u>(472,962)</u>
Fund Balance - Beginning of Year	<u>818,698</u>	<u>267,334</u>	<u>7,102</u>	<u>315,815</u>	<u>125,494</u>	<u>131,833</u>	<u>1,666,276</u>
Fund Balance - End of Year	<u>\$ 183,921</u>	<u>\$ 228,431</u>	<u>\$ 97,696</u>	<u>\$ 378,677</u>	<u>\$ 136,285</u>	<u>\$ 168,304</u>	<u>\$ 1,193,314</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, 2008

	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>	2008 Total Government <u>Funds</u>
REVENUES:							
Taxes - Sales	\$ 398,717	\$ 254	\$ 216,625	\$ 216,424	\$ 272,170	\$ -	\$ 1,104,190
Taxes - Property	396,581	-	-	-	-	-	396,581
Intergovernmental Revenues	183,981	412,025	2,204,763	503,999	-	124,688	3,429,456
Charges for Services	468,141	-	-	-	-	41,759	509,900
Interest Income	8,295	7,329	8,276	6,139	1,834	2,508	34,381
Other	<u>140,384</u>	<u>799,266</u>	<u>252,532</u>	<u>-</u>	<u>-</u>	<u>105,551</u>	<u>1,297,733</u>
TOTAL REVENUES	<u>1,596,099</u>	<u>1,218,874</u>	<u>2,682,196</u>	<u>726,562</u>	<u>274,004</u>	<u>274,506</u>	<u>6,772,241</u>
EXPENDITURES:							
General County Government	2,627,139	-	-	-	-	313,526	2,940,665
Roads and Bridges	-	1,307,182	-	-	238,929	-	1,546,111
Law Enforcement Sales Tax	-	-	2,899,076	-	-	-	2,899,076
Little Otter Creek	<u>-</u>	<u>-</u>	<u>-</u>	<u>732,217</u>	<u>-</u>	<u>-</u>	<u>732,217</u>
TOTAL EXPENDITURES	<u>2,627,139</u>	<u>1,307,182</u>	<u>2,899,076</u>	<u>732,217</u>	<u>238,929</u>	<u>313,526</u>	<u>8,118,069</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,031,040)</u>	<u>(88,308)</u>	<u>(216,880)</u>	<u>(5,655)</u>	<u>35,075</u>	<u>(39,020)</u>	<u>(1,345,828)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>1,811,234</u>	<u>-</u>	<u>198,000</u>	<u>(58,453)</u>	<u>-</u>	<u>27,464</u>	<u>1,978,245</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,811,234</u>	<u>-</u>	<u>198,000</u>	<u>(58,453)</u>	<u>-</u>	<u>27,464</u>	<u>1,978,245</u>
Net Change in Fund Balances	<u>780,194</u>	<u>(88,308)</u>	<u>(18,880)</u>	<u>(64,108)</u>	<u>35,075</u>	<u>(11,556)</u>	<u>632,417</u>
Fund Balance - Beginning of Year	38,504	355,642	25,982	379,923	90,419	145,866	1,036,336
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,477)</u>	<u>(2,477)</u>
Fund Balance - End of Year	<u>\$ 818,698</u>	<u>\$ 267,334</u>	<u>\$ 7,102</u>	<u>\$ 315,815</u>	<u>\$ 125,494</u>	<u>\$ 131,833</u>	<u>\$ 1,666,276</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, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,981,786</u>
Total Assets	<u>\$ 2,981,786</u>
NET ASSETS:	
Restricted	\$ 2,981,786
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 2,981,786</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, 2008

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 470,640</u>
Total Assets	<u>\$ 470,640</u>
NET ASSETS:	
Restricted	\$ 470,640
Unrestricted	<u>-</u>
Total Net Assets	<u><u>\$ 470,640</u></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, 2009

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 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, 2009 and 2008, the county had only governmental activities.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

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 two categories of funds - governmental, and fiduciary. 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:

County Revenue Fund - The County Revenue 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 County Revenue 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 expenditures 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 major 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, 2009

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, CERF Fund, Tax Sale Surplus Fund, Law Restitution Fund, Deputy Sheriff Salary Supplement Fund, Charitable Fund and Time Payment 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 and sick leave are 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 have 6 personal days per each employee, but comp time can be earned by working overtime.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

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 adopts a budget for various County funds.
- 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. There were no amendments made for 2009 and no amendments made for 2008. 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, 2009

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.

J. Reserved Fund Balance

Reserved fund balance represents the portion of fund balance that is not available for appropriation or is legally restricted for a specific purpose.

K. Prior Period Adjustments

In the prior year, the county was required to include the Law Library and Circuit Clerk Interest Fund in the County's financial statements. For the two years ended December 31, 2009 the County was no longer required to include these funds in the financial statements. The omission of these funds caused the beginning fund balance to be adjusted by \$2,477.

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

For the two years ended December 31, 2009, the County had the following funds that budgeted deficit fund balances.

	<u>Budgeted Deficit Fund Balance</u>	
	<u>2009</u>	<u>2008</u>
Law Enforcement Sales Tax	\$ -	\$ 41,311
Little Otter Creek Fund	\$ -	\$ 105,077
Election Fund	\$ -	\$ 7,075

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

Note 2: Stewardship, Compliance and Accountability (Concluded)

Excess of Expenditures Over Appropriations in Individual Funds

For the two years ended December 31, 2009, the County had the following material excess of expenditures over appropriations in the following funds.

	<u>Amount Over Budget</u>	
	<u>2009</u>	<u>2008</u>
County Revenue Fund	\$ -	\$ 154,137
Road and Bridge Fund	\$ -	\$ 121,482
Road and Bridge Sales Tax Fund	\$ -	\$ 38,929
Tax Maintenance Fund	\$ -	\$ 3,189
Election Fund	\$ -	\$ 19,889
Peace Officers Training Fund	\$ 4,915	\$ 1,933
Domestic Violence Fund	\$ -	\$ 628
Sheriff Civil Fees Fund	\$ 2,234	\$ 12,949
Record Storage Fund	\$ 724	\$ 2,234
Prosecuting Attorney Bad Check Fund	\$ 26,328	\$ 28,124
LEPC Fund	\$ 2,141	\$ -

Net Assets/Fund Balance Deficit

At December 31, 2009 the County had no funds with a deficit balance.

Note 3: Cash and Investments

Deposits - At December 31, 2009 and 2008, the carrying amount of the County's deposits was \$863,314 and \$1,436,276 respectively. The bank balance for the year ended December 31, 2009 and 2008 was \$1,199,812 and \$1,116,367 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, \$250,000 was covered by federal depository insurance and \$949,812 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2009 and \$866,367 for the year ended December 31, 2008.

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.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

Note 3: Cash and Investments (Concluded)

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, 2009 and 2008 the County had \$330,000 and \$230,000 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 an investment policy that limits its investment choices other than the limitation of state law as follows:

- 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, 2009, 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 2009 and 2008 for purposes of County taxation was as follows:

	<u>2009</u>	<u>2008</u>
Real Estate	\$ 60,811,597	\$ 59,983,260
Personal Property	22,911,230	23,977,920
Railroad and Utilities	<u>28,982,950</u>	<u>27,784,041</u>
Total	<u>\$112,705,777</u>	<u>\$111,475,221</u>

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

Note 4: Taxes (Concluded)

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 2009 and 2008 for purposes of County taxation was:

	2009	2008
County Revenue Fund	\$ 0.2300	\$ 0.2300
Total	\$ 0.2300	\$ 0.2300

Note 5: Commitments and Contingencies

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.

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.

Note 6: 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.

Caldwell County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2009

Note 6: Retirement Fund (Concluded)

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 3.7% (general), 4.7% (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 2009 and 2008 the political subdivision's annual pension cost of \$141,453 and \$136,554 respectively, was equal to the required and actual contributions. The required contributions was determined respectively as part of the February 28, 2007 and/or February 28, 2008 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2009 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, © 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, 2009 was 15 years.

Three Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
6/30/2007	\$ 134,616	100%	\$ 0
6/30/2008	\$ 136,554	100%	\$ 0
6/30/2009	\$ 141,453	100%	\$ 0

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 Date	(a) Actuarial Value of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL as a Percent of Covered Payroll
2/28/07	\$ 319,998	\$ 525,279	\$ 205,281	61%	\$1,315,689	16%
2/28/08	448,420	633,670	185,250	71%	1,612,908	11%
2/28/09	473,534	745,254	271,720	64%	1,703,178	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, 2009

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 320,000	\$ 320,000	\$ 323,920	\$ 3,920	\$ 390,000	\$ 390,000	\$ 398,717	\$ 8,717
Taxes - Property	190,000	190,000	61,969	(128,031)	137,000	137,000	396,581	259,581
Intergovernmental Revenues	180,200	180,200	36,492	(143,708)	114,500	114,500	183,981	69,481
Charges for Services	275,300	275,300	248,038	(27,262)	364,000	364,000	468,141	104,141
Interest Income	8,000	8,000	12,125	4,125	14,000	14,000	8,295	(5,705)
Other	134,550	134,550	66,893	(67,657)	128,050	128,050	140,384	12,334
Total Revenue	<u>1,108,050</u>	<u>1,108,050</u>	<u>749,437</u>	<u>(358,613)</u>	<u>1,147,550</u>	<u>1,147,550</u>	<u>1,596,099</u>	<u>448,549</u>
Expenditures:								
County Commission	90,490	90,490	95,251	(4,761)	81,255	81,255	82,518	(1,263)
County Clerk	145,843	145,843	112,984	32,859	131,132	131,132	149,234	(18,102)
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	93,372	93,372	60,612	32,760	94,000	94,000	103,519	(9,519)
Employee Fringe Benefits	330,000	330,000	314,790	15,210	280,000	280,000	349,245	(69,245)
County Treasurer	38,000	38,000	37,790	210	35,280	35,280	35,280	-
Recorder of Deeds	74,804	74,804	70,276	4,528	70,321	70,321	68,273	2,048
Circuit Clerk	27,023	27,023	18,488	8,535	27,000	27,000	20,093	6,907
Public Administrator	23,000	23,000	24,385	(1,385)	22,600	22,600	21,798	802
Sheriff	1,334,296	1,334,296	1,303,440	30,856	1,310,632	1,310,632	1,312,398	(1,766)
Detention Center	-	-	-	-	-	-	-	-
Collector	52,083	52,083	35,659	16,424	43,712	43,712	52,085	(8,373)
Planning and Zoning	-	-	6,802	(6,802)	-	-	7,710	(7,710)
Prosecuting Attorney	85,566	85,566	84,373	1,193	76,782	76,782	84,406	(7,624)
Juvenile Officer	57,515	57,515	7,946	49,569	9,406	9,406	8,073	1,333
Coroner	23,900	23,900	20,347	3,553	16,050	16,050	19,737	(3,687)
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	305,860	305,860	211,530	94,330	274,832	274,832	312,770	(37,938)
Total Expenditures	<u>2,681,752</u>	<u>2,681,752</u>	<u>2,404,673</u>	<u>277,079</u>	<u>2,473,002</u>	<u>2,473,002</u>	<u>2,627,139</u>	<u>(154,137)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,573,702)</u>	<u>(1,573,702)</u>	<u>(1,655,236)</u>	<u>(81,534)</u>	<u>(1,325,452)</u>	<u>(1,325,452)</u>	<u>(1,031,040)</u>	<u>294,412</u>
Fund Balance - Beginning of Year	818,698	818,698	818,698	-	38,504	38,504	38,504	-
Transfers In	1,520,000	1,520,000	1,020,459	(499,541)	1,412,893	1,412,893	1,868,162	455,269
Transfers Out	(30,630)	(30,630)	-	30,630	(48,707)	(48,707)	(56,928)	(8,221)
Fund Balance - End of Year	<u>\$ 734,366</u>	<u>\$ 734,366</u>	<u>\$ 183,921</u>	<u>\$ (550,445)</u>	<u>\$ 77,238</u>	<u>\$ 77,238</u>	<u>\$ 818,698</u>	<u>\$ 741,460</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ 60	\$ 60	\$ 110,000	\$ 110,000	\$ 254	\$ (109,746)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	400,000	400,000	399,660	(340)	430,000	430,000	412,025	(17,975)
Charges for Services	-	-	-	-	1,000	1,000	-	(1,000)
Interest Income	-	-	9,510	9,510	18,000	18,000	7,329	(10,671)
Other	<u>797,000</u>	<u>797,000</u>	<u>280,671</u>	<u>(516,329)</u>	<u>434,700</u>	<u>434,700</u>	<u>799,266</u>	<u>364,566</u>
Total Revenue	<u>1,197,000</u>	<u>1,197,000</u>	<u>689,901</u>	<u>(507,099)</u>	<u>993,700</u>	<u>993,700</u>	<u>1,218,874</u>	<u>225,174</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	1,095,800	1,095,800	668,804	426,996	1,185,700	1,185,700	1,307,182	(121,482)
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,095,800</u>	<u>1,095,800</u>	<u>668,804</u>	<u>426,996</u>	<u>1,185,700</u>	<u>1,185,700</u>	<u>1,307,182</u>	<u>(121,482)</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>101,200</u>	<u>101,200</u>	<u>21,097</u>	<u>(80,103)</u>	<u>(192,000)</u>	<u>(192,000)</u>	<u>(88,308)</u>	<u>103,692</u>
Fund Balance - Beginning of Year								
Transfers In	267,334	267,334	267,334	-	355,642	355,642	355,642	-
Transfers Out	12,630	12,630	-	(12,630)	-	-	-	-
	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>	<u>(59,693)</u>	<u>(59,693)</u>	<u>-</u>	<u>59,693</u>
Fund Balance - End of Year	<u>\$ 321,164</u>	<u>\$ 321,164</u>	<u>\$ 228,431</u>	<u>\$ (92,733)</u>	<u>\$ 103,949</u>	<u>\$ 103,949</u>	<u>\$ 267,334</u>	<u>\$ 163,385</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, 2009

	Original 2009	Final 2009	Actual	Variance With	Original 2008	Final 2008	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	Final Budget 2009	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008
				<u>(Unfavorable)</u>				<u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 210,000	\$ 210,000	\$ 213,573	\$ 3,573	\$ 230,000	\$ 230,000	\$ 216,625	\$ (13,375)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	2,250,000	2,250,000	1,640,827	(609,173)	1,400,000	1,400,000	2,204,763	804,763
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	8,000	8,000	5,528	(2,472)	27,000	27,000	8,276	(18,724)
Other	<u>170,000</u>	<u>170,000</u>	<u>269,102</u>	<u>99,102</u>	<u>1,064,000</u>	<u>1,064,000</u>	<u>252,532</u>	<u>(811,468)</u>
Total Revenue	<u>2,638,000</u>	<u>2,638,000</u>	<u>2,129,030</u>	<u>(508,970)</u>	<u>2,721,000</u>	<u>2,721,000</u>	<u>2,682,196</u>	<u>(38,804)</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	205,548	205,548	213,281	(7,733)	253,313	253,313	178,689	74,624
Detention Center	2,425,533	2,425,533	1,825,155	600,378	2,732,980	2,732,980	2,720,387	12,593
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,631,081</u>	<u>2,631,081</u>	<u>2,038,436</u>	<u>592,645</u>	<u>2,986,293</u>	<u>2,986,293</u>	<u>2,899,076</u>	<u>87,217</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>6,919</u>	<u>6,919</u>	<u>90,594</u>	<u>83,675</u>	<u>(265,293)</u>	<u>(265,293)</u>	<u>(216,880)</u>	<u>48,413</u>
Fund Balance - Beginning of Year	7,102	7,102	7,102	-	25,982	25,982	25,982	-
Transfers In	-	-	-	-	198,000	198,000	198,000	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,021</u>	<u>\$ 14,021</u>	<u>\$ 97,696</u>	<u>\$ 83,675</u>	<u>\$ (41,311)</u>	<u>\$ (41,311)</u>	<u>\$ 7,102</u>	<u>\$ 48,413</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, 2009

	Original 2009	Final 2009	Actual	Variance With Final Budget 2009	Original 2008	Final 2008	Actual	Variance With Final Budget 2008
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	<u>Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	<u>Favorable (Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ 210,000	\$ 210,000	\$ 213,386	\$ 3,386	\$ 230,000	\$ 230,000	\$ 216,424	\$ (13,576)
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	676,300	676,300	335,966	(340,334)	300,000	300,000	503,999	203,999
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	6,000	6,000	12,811	6,811	20,000	20,000	6,139	(13,861)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>892,300</u>	<u>892,300</u>	<u>562,163</u>	<u>(330,137)</u>	<u>550,000</u>	<u>550,000</u>	<u>726,562</u>	<u>176,562</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>755,150</u>	<u>755,150</u>	<u>499,301</u>	<u>255,849</u>	<u>1,035,000</u>	<u>1,035,000</u>	<u>732,217</u>	<u>302,783</u>
Total Expenditures	<u>755,150</u>	<u>755,150</u>	<u>499,301</u>	<u>255,849</u>	<u>1,035,000</u>	<u>1,035,000</u>	<u>732,217</u>	<u>302,783</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>137,150</u>	<u>137,150</u>	<u>62,862</u>	<u>(74,288)</u>	<u>(485,000)</u>	<u>(485,000)</u>	<u>(5,655)</u>	<u>479,345</u>
Fund Balance - Beginning of Year								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(58,453)	(58,453)
Fund Balance - End of Year	<u>\$ 452,965</u>	<u>\$ 452,965</u>	<u>\$ 378,677</u>	<u>\$ (74,288)</u>	<u>\$ (105,077)</u>	<u>\$ (105,077)</u>	<u>\$ 315,815</u>	<u>\$ 420,892</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, 2009

	Original 2009	Final 2009	Actual	Variance With	Original 2008	Final 2008	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	Final Budget 2009	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ 215,000	\$ 215,000	\$ 213,644	\$ (1,356)	\$ 240,000	\$ 240,000	\$ 272,170	\$ 32,170
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	200	200	-	(200)
Interest Income	1,500	1,500	4,733	3,233	6,500	6,500	1,834	(4,666)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>216,500</u>	<u>216,500</u>	<u>218,377</u>	<u>1,877</u>	<u>246,700</u>	<u>246,700</u>	<u>274,004</u>	<u>27,304</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	250,000	250,000	207,586	42,414	200,000	200,000	238,929	(38,929)
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>250,000</u>	<u>250,000</u>	<u>207,586</u>	<u>42,414</u>	<u>200,000</u>	<u>200,000</u>	<u>238,929</u>	<u>(38,929)</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(33,500)</u>	<u>(33,500)</u>	<u>10,791</u>	<u>44,291</u>	<u>46,700</u>	<u>46,700</u>	<u>35,075</u>	<u>(11,625)</u>
Fund Balance - Beginning of Year	125,494	125,494	125,494	-	90,419	90,419	90,419	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	(8,460)	(8,460)	-	8,460
Fund Balance - End of Year	<u>\$ 91,994</u>	<u>\$ 91,994</u>	<u>\$ 136,285</u>	<u>\$ 44,291</u>	<u>\$ 128,659</u>	<u>\$ 128,659</u>	<u>\$ 125,494</u>	<u>\$ (3,165)</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	125,194	125,194	138,853	13,659	121,035	121,035	124,688	3,653
Charges for Services	-	-	1,553	1,553	1,100	1,100	1,651	551
Interest Income	1,000	1,000	1,963	963	1,600	1,600	690	(910)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>126,194</u>	<u>126,194</u>	<u>142,369</u>	<u>16,175</u>	<u>123,735</u>	<u>123,735</u>	<u>127,029</u>	<u>3,294</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	179,130	179,130	156,553	22,577	173,520	173,520	130,740	42,780
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>179,130</u>	<u>179,130</u>	<u>156,553</u>	<u>22,577</u>	<u>173,520</u>	<u>173,520</u>	<u>130,740</u>	<u>42,780</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(52,936)</u>	<u>(52,936)</u>	<u>(14,184)</u>	<u>38,752</u>	<u>(49,785)</u>	<u>(49,785)</u>	<u>(3,711)</u>	<u>46,074</u>
Fund Balance - Beginning of Year	38,540	38,540	38,540	-	20,251	20,251	20,251	-
Transfers In	17,450	17,450	10,000	(7,450)	30,000	30,000	22,000	8,000
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,054</u>	<u>\$ 3,054</u>	<u>\$ 34,356</u>	<u>\$ 31,302</u>	<u>\$ 466</u>	<u>\$ 466</u>	<u>\$ 38,540</u>	<u>\$ 38,074</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	1,539	1,539	1,400	1,400	1,109	(291)
Other	-	-	15,881	15,881	11,000	11,000	16,968	5,968
Total Revenue	<u>-</u>	<u>-</u>	<u>17,420</u>	<u>17,420</u>	<u>12,400</u>	<u>12,400</u>	<u>18,077</u>	<u>5,677</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	5,000	5,000	-	5,000	5,000	5,000	8,189	(3,189)
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>8,189</u>	<u>(3,189)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>17,420</u>	<u>22,420</u>	<u>7,400</u>	<u>7,400</u>	<u>9,888</u>	<u>2,488</u>
Fund Balance - Beginning of Year	34,978	34,978	34,978	-	39,400	39,400	39,400	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	(7,370)	(7,370)	-	-	(14,310)	(14,310)
Fund Balance - End of Year	<u>\$ 29,978</u>	<u>\$ 29,978</u>	<u>\$ 45,028</u>	<u>\$ 15,050</u>	<u>\$ 46,800</u>	<u>\$ 46,800</u>	<u>\$ 34,978</u>	<u>\$ (11,822)</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	884	884	1,500	1,500	2,865	1,365
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,663	1,663
Total Revenue	<u>-</u>	<u>-</u>	<u>884</u>	<u>884</u>	<u>1,500</u>	<u>1,500</u>	<u>4,528</u>	<u>3,028</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	1,000	1,000	749	251	1,000	1,000	158	842
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>1,000</u>	<u>1,000</u>	<u>749</u>	<u>251</u>	<u>1,000</u>	<u>1,000</u>	<u>158</u>	<u>842</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>135</u>	<u>1,135</u>	<u>500</u>	<u>500</u>	<u>4,370</u>	<u>3,870</u>
Fund Balance - Beginning of Year	5,278	5,278	5,278	-	908	908	908	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,278</u>	<u>\$ 4,278</u>	<u>\$ 5,413</u>	<u>\$ 1,135</u>	<u>\$ 1,408</u>	<u>\$ 1,408</u>	<u>\$ 5,278</u>	<u>\$ 3,870</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	30,000	30,000	23,359	(6,641)	40,000	40,000	37,243	(2,757)
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>30,000</u>	<u>30,000</u>	<u>23,359</u>	<u>(6,641)</u>	<u>40,000</u>	<u>40,000</u>	<u>37,243</u>	<u>(2,757)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	31,800	31,800	23,884	7,916	54,050	54,050	73,939	(19,889)
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>31,800</u>	<u>31,800</u>	<u>23,884</u>	<u>7,916</u>	<u>54,050</u>	<u>54,050</u>	<u>73,939</u>	<u>(19,889)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,800)</u>	<u>(1,800)</u>	<u>(525)</u>	<u>1,275</u>	<u>(14,050)</u>	<u>(14,050)</u>	<u>(36,696)</u>	<u>(22,646)</u>
Fund Balance - Beginning of Year	3,543	3,543	3,543	-	6,975	6,975	6,975	-
Transfers In	-	-	-	-	-	-	33,264	(33,264)
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 1,743</u>	<u>\$ 1,743</u>	<u>\$ 3,018</u>	<u>\$ 1,275</u>	<u>\$ (7,075)</u>	<u>\$ (7,075)</u>	<u>\$ 3,543</u>	<u>\$ 10,618</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	6,880	6,880	16,000	16,000	14,161	(1,839)
Total Revenue	-	-	6,880	6,880	16,000	16,000	14,161	(1,839)
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	-	-	-	-	-	-	-	-
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	15,820	15,820	-	15,820
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	15,820	15,820	-	15,820
Excess (Deficiency) of Revenues Over Expenditures	-	-	6,880	6,880	180	180	14,161	13,981
Fund Balance - Beginning of Year	14,320	14,320	14,320	-	159	159	159	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,320</u>	<u>\$ 14,320</u>	<u>\$ 21,200</u>	<u>\$ 6,880</u>	<u>\$ 339</u>	<u>\$ 339</u>	<u>\$ 14,320</u>	<u>\$ 13,981</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, 2009

	Original 2009	Final 2009	Actual	Variance With	Original 2008	Final 2008	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	Final Budget 2009	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008
				Favorable				Favorable
				(Unfavorable)				(Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	762	762	750	750	1,821	1,071
Total Revenue	<u>-</u>	<u>-</u>	<u>762</u>	<u>762</u>	<u>750</u>	<u>750</u>	<u>1,821</u>	<u>1,071</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	-	600	600	600	165	435
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>600</u>	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>165</u>	<u>435</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>(600)</u>	<u>(600)</u>	<u>762</u>	<u>1,362</u>	<u>150</u>	<u>150</u>	<u>1,656</u>	<u>1,506</u>
Fund Balance - Beginning of Year	2,609	2,609	2,609	-	953	953	953	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,009</u>	<u>\$ 2,009</u>	<u>\$ 3,371</u>	<u>\$ 1,362</u>	<u>\$ 1,103</u>	<u>\$ 1,103</u>	<u>\$ 2,609</u>	<u>\$ 1,506</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	<u>4,500</u>	<u>4,500</u>	<u>6,923</u>	<u>2,423</u>	<u>4,000</u>	<u>4,000</u>	<u>4,585</u>	<u>585</u>
Total Revenue	<u>4,500</u>	<u>4,500</u>	<u>6,923</u>	<u>2,423</u>	<u>4,000</u>	<u>4,000</u>	<u>4,585</u>	<u>585</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	3,500	3,500	8,415	(4,915)	3,000	3,000	4,933	(1,933)
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,500</u>	<u>3,500</u>	<u>8,415</u>	<u>(4,915)</u>	<u>3,000</u>	<u>3,000</u>	<u>4,933</u>	<u>(1,933)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,000</u>	<u>1,000</u>	<u>(1,492)</u>	<u>(2,492)</u>	<u>1,000</u>	<u>1,000</u>	<u>(348)</u>	<u>(1,348)</u>
Fund Balance - Beginning of Year	2,337	2,337	2,337	-	2,685	2,685	2,685	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,337</u>	<u>\$ 3,337</u>	<u>\$ 845</u>	<u>\$ (2,492)</u>	<u>\$ 3,685</u>	<u>\$ 3,685</u>	<u>\$ 2,337</u>	<u>\$ (1,348)</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	568	568	800	800	864	64
Total Revenue	-	-	568	568	800	800	864	64
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	-	-	-	-	1,000	1,000	1,628	(628)
Total Expenditures	-	-	-	-	1,000	1,000	1,628	(628)
Excess (Deficiency) of Revenues Over Expenditures	-	-	568	568	(200)	(200)	(764)	(564)
Fund Balance - Beginning of Year	114	114	114	-	878	878	878	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 682</u>	<u>\$ 568</u>	<u>\$ 678</u>	<u>\$ 678</u>	<u>\$ 114</u>	<u>\$ (564)</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	768	768	900	900	336	(564)
Total Revenue	-	-	768	768	900	900	336	(564)
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	2,000	2,000	-	2,000	1,000	1,000	837	163
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	2,000	2,000	-	2,000	1,000	1,000	837	163
Excess (Deficiency) of Revenues Over Expenditures	(2,000)	(2,000)	768	2,768	(100)	(100)	(501)	(401)
Fund Balance - Beginning of Year	2,078	2,078	2,078	-	2,579	2,579	2,579	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 78	\$ 78	\$ 2,846	\$ 2,768	\$ 2,479	\$ 2,479	\$ 2,078	\$ (401)

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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	15,800	15,800	22,278	6,478	15,000	15,000	14,919	(81)
Total Revenue	<u>15,800</u>	<u>15,800</u>	<u>22,278</u>	<u>6,478</u>	<u>15,000</u>	<u>15,000</u>	<u>14,919</u>	<u>(81)</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	-	-	2,234	(2,234)	20,000	20,000	32,949	(12,949)
Detention Center	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,234</u>	<u>(2,234)</u>	<u>20,000</u>	<u>20,000</u>	<u>32,949</u>	<u>(12,949)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>15,800</u>	<u>15,800</u>	<u>20,044</u>	<u>4,244</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(18,030)</u>	<u>(13,030)</u>
Fund Balance - Beginning of Year	2,484	2,484	2,484	-	27,954	27,954	27,954	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(7,440)	(7,440)
Fund Balance - End of Year	<u>\$ 18,284</u>	<u>\$ 18,284</u>	<u>\$ 22,528</u>	<u>\$ 4,244</u>	<u>\$ 22,954</u>	<u>\$ 22,954</u>	<u>\$ 2,484</u>	<u>\$ (20,470)</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, 2009

	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)	Original 2008 Budget	Final 2008 Budget	Actual 2008	Variance With Final Budget 2008 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	381	381	200	200	373	173
Other	7,300	7,300	6,361	(939)	7,600	7,600	6,261	(1,339)
Total Revenue	<u>7,300</u>	<u>7,300</u>	<u>6,742</u>	<u>(558)</u>	<u>7,800</u>	<u>7,800</u>	<u>6,634</u>	<u>(1,166)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
Employee Fringe Benefits	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Recorder of Deeds	10,000	10,000	10,724	(724)	15,000	15,000	17,234	(2,234)
Circuit Clerk	-	-	-	-	-	-	-	-
Collector	-	-	-	-	-	-	-	-
Planning and Zoning	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,724</u>	<u>(724)</u>	<u>15,000</u>	<u>15,000</u>	<u>17,234</u>	<u>(2,234)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,700)</u>	<u>(2,700)</u>	<u>(3,982)</u>	<u>(1,282)</u>	<u>(7,200)</u>	<u>(7,200)</u>	<u>(10,600)</u>	<u>(3,400)</u>
Fund Balance - Beginning of Year	11,101	11,101	11,101	-	21,701	21,701	21,701	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 8,401</u>	<u>\$ 8,401</u>	<u>\$ 7,119</u>	<u>\$ (1,282)</u>	<u>\$ 14,501</u>	<u>\$ 14,501</u>	<u>\$ 11,101</u>	<u>\$ (3,400)</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, 2009

	Original 2009	Final 2009	Actual	Variance With	Original 2008	Final 2008	Actual	Variance With
	<u>Budget</u>	<u>Budget</u>	<u>2009</u>	Final Budget 2009	<u>Budget</u>	<u>Budget</u>	<u>2008</u>	Final Budget 2008
				<u>(Unfavorable)</u>				<u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	300	300	399	99	80	80	229	149
Other	<u>43,800</u>	<u>43,800</u>	<u>38,451</u>	<u>(5,349)</u>	<u>35,900</u>	<u>35,900</u>	<u>43,525</u>	<u>7,625</u>
Total Revenue	<u>44,100</u>	<u>44,100</u>	<u>38,850</u>	<u>(5,250)</u>	<u>35,980</u>	<u>35,980</u>	<u>43,754</u>	<u>7,774</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	6,930	6,930	33,258	(26,328)	6,050	6,050	34,174	(28,124)
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>6,930</u>	<u>6,930</u>	<u>33,258</u>	<u>(26,328)</u>	<u>6,050</u>	<u>6,050</u>	<u>34,174</u>	<u>(28,124)</u>
Excess (Deficiency) of Revenues								
Over Expenditures	<u>37,170</u>	<u>37,170</u>	<u>5,592</u>	<u>(31,578)</u>	<u>29,930</u>	<u>29,930</u>	<u>9,580</u>	<u>(20,350)</u>
Fund Balance - Beginning of Year	8,756	8,756	8,756	-	5,226	5,226	5,226	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(6,050)	(6,050)
Fund Balance - End of Year	<u>\$ 45,926</u>	<u>\$ 45,926</u>	<u>\$ 14,348</u>	<u>\$ (31,578)</u>	<u>\$ 35,156</u>	<u>\$ 35,156</u>	<u>\$ 8,756</u>	<u>\$ (26,400)</u>

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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	116	116	300	300	107	(193)
Other	-	-	-	-	1,000	1,000	-	(1,000)
Total Revenue	<u>-</u>	<u>-</u>	<u>116</u>	<u>116</u>	<u>1,300</u>	<u>1,300</u>	<u>107</u>	<u>(1,193)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	8,000	8,000	4,892	3,108
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>4,892</u>	<u>3,108</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>116</u>	<u>116</u>	<u>(6,700)</u>	<u>(6,700)</u>	<u>(4,785)</u>	<u>1,915</u>
Fund Balance - Beginning of Year	3,432	3,432	3,432	-	8,217	8,217	8,217	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,432</u>	<u>\$ 3,432</u>	<u>\$ 3,548</u>	<u>\$ 116</u>	<u>\$ 1,517</u>	<u>\$ 1,517</u>	<u>\$ 3,432</u>	<u>\$ 1,915</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	5,000	5,000	610	(4,390)	-	-	-	-
Total Revenue	<u>5,000</u>	<u>5,000</u>	<u>610</u>	<u>(4,390)</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>5,000</u>	<u>5,000</u>	<u>610</u>	<u>(4,390)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	150	150	150	-	150	150	150	-
Transfers In	-	-	2,770	2,770	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 5,150</u>	<u>\$ 5,150</u>	<u>\$ 3,530</u>	<u>\$ (1,620)</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, 2009

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>	Original 2008 <u>Budget</u>	Final 2008 <u>Budget</u>	Actual <u>2008</u>	Variance With Final Budget 2008 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	1,000	1,000	2,000	2,000	448	(1,552)
Total Revenue	-	-	1,000	1,000	2,000	2,000	448	(1,552)
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	500	500	2,641	(2,141)	7,000	7,000	3,688	3,312
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	500	500	2,641	(2,141)	7,000	7,000	3,688	3,312
Excess (Deficiency) of Revenues Over Expenditures	(500)	(500)	(1,641)	(1,141)	(5,000)	(5,000)	(3,240)	1,760
Fund Balance - Beginning of Year	2,113	2,113	2,113	-	5,353	5,353	5,353	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	\$ 1,613	\$ 1,613	\$ 472	\$ (1,141)	\$ 353	\$ 353	\$ 2,113	\$ 1,760

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, 2009

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.

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, 2009, expenditures exceeded final budget amounts as follows:

	<u>Amount Over Budget</u>	
	<u>2009</u>	<u>2008</u>
County Revenue Fund	\$ -	\$ 154,137
Road and Bridge Fund	\$ -	\$ 121,482
Road and Bridge Sales Tax Fund	\$ -	\$ 38,929
Tax Maintenance Fund	\$ -	\$ 3,189
Election Fund	\$ -	\$ 19,889
Peace Officers Training Fund	\$ 4,915	\$ 1,933
Domestic Violence Fund	\$ -	\$ 628
Sheriff Civil Fees Fund	\$ 2,234	\$ 12,949
Record Storage Fund	\$ 724	\$ 2,234
Prosecuting Attorney Bad Check Fund	\$ 26,328	\$ 28,124
LEPC Fund	\$ 2,141	\$ -

Note 4: Funds with Budgeted Deficit Balances

For the two years ended December 31, 2009, the County had the following funds that budgeted deficit fund balances.

	<u>Budgeted Deficit Fund Balance</u>	
	<u>2009</u>	<u>2008</u>
Law Enforcement Sales Tax	\$ -	\$ 41,311
Little Otter Creek Fund	\$ -	\$ 105,077
Election Fund	\$ -	\$ 7,075

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, 2009 and December 31, 2008 which collectively comprise of the County's basic financial statements and have issued my report thereon dated January 17, 2011. 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 an 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.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, I identified a certain deficiency in internal control over financial reporting that I consider to be a material weakness and other deficiencies that I consider to be significant deficiencies.

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial
Statements Performed in Accordance with *Government Auditing Standards*
(Concluded)**

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1 to be a material weakness.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2009-2 to 2009-4 to be significant deficiencies.

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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The County's response to the findings identified in my audit are 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 of the Board of Commissioners, management, others within the entity, 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
January 17, 2011

**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 Caldwell County, Missouri with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2009 and December 31, 2008. 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 A-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 of 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, 2009 and December 31, 2008.

**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

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the entity, 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
January 17, 2011

Caldwell County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2009 and 2008

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2009	2008
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO 27	\$ -	\$ 97,088
		BRO-28	1,378	186,508
		BRO-29	-	237,536
		BRO-30	16,288	30,712
		BRO-31	8,649	38,163
		BRO-32	48,934	-
		BRO-33	41,474	-
	Total U.S. Department of Transportation		<u>116,723</u>	<u>590,007</u>
	U.S. Department of Homeland Security			
	Passed through state Department of Public Safety:			
97.036	Public Assistance Grants	FEMA	<u>28,279</u>	<u>1,595</u>
	Total U.S. Department of Homeland Security		<u>28,279</u>	<u>1,595</u>
	Total Expenditures of Federal Awards		<u><u>\$ 145,002</u></u>	<u><u>\$591,602</u></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, 2009 and 2008

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 includes 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, 2009 and 2008.

Caldwell County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2009 and 2008

Section II - Financial Statement Findings

2009-1 County Financial Records

The accounting records prepared by the County Clerk and County Treasurer for the two years ended December 31, 2009 do not reconcile to the general ledger. Cash balances did not reconcile as a result of differences between receipts and disbursements recorded by each official. The County Clerks office is preparing a reconciliation to reconcile with the County Treasurer, however, it does not appear that there was an accurate listing of outstanding checks and deposits in transit 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>2009</u>	<u>2008</u>
Cash Balance Per Auditor Calculations -		
All Funds	\$ 1,186,714	\$ 1,362,507
Cash Balance Per Books - All Funds	<u>1,093,129</u>	<u>1,475,294</u>
Difference	<u>\$ 93,585</u>	<u>\$ (112,787)</u>

The County Treasurer made numerous transfers between county funds during the years ending December 31, 2009. All transfers made to and from the Law Enforcement Fund did have documented approval in the minutes from the County Commission, however, there were transfers made to other funds that did not have written authorization from the Commissioners. 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 for all transfers made.

Recommendations:

- A. The accounting records of the County Clerk and County Treasurer should be reconciled on a monthly basis and all outstanding checks and deposits in transit need to be checked for accuracy, Any differences between the reconciliation and the county’s general ledger need to be fully investigated..

- B. The County Treasurer reconciles all financial reports to the bank balances and documents 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.

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2009 and 2008

Section II - Financial Statement Findings (Continued)

2009-1 County Financial Records (Concluded)

C. The County Commission approve all interfund transfers that are made.

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 and determining that all outstanding checks and deposits in transit are accurate.

B. The Treasurer will start reconciling bank records and determining that the reconciliation agrees with the financial reports and the County Clerk's records and any differences will be investigated.

C. All transfers will be approved by the County Commissioners.

2009-2 County Budgetary Practices

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, 2009. 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:

Caldwell County, Missouri
 Schedule of Findings and Questioned Costs
 Years Ended December 31, 2009 and 2008

Section II - Financial Statement Findings (Continued)

2009-2 County Budgetary Practices (Continued)

<u>Amount Over Budget</u>	<u>2009</u>	<u>2008</u>
County Revenue Fund	\$ -	\$ 154,137
Road and Bridge Fund	\$ -	\$ 121,482
Road and Bridge Sales Tax Fund	\$ -	\$ 38,929
Tax Maintenance Fund	\$ -	\$ 3,189
Election Fund	\$ -	\$ 19,889
Peace Officers Training Fund	\$ 4,915	\$ 1,933
Domestic Violence Fund	\$ -	\$ 628
Sheriff Civil Fees Fund	\$ 2,234	\$ 12,949
Record Storage Fund	\$ 724	\$ 2,234
Prosecuting Attorney Bad Check Fund	\$ 26,328	\$ 28,124
LEPC Fund	\$ 2,141	\$ -

If there are valid reasons which necessitate excess disbursements, 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.

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 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. *The County Commission will begin monitoring the budget on a monthly basis and amendments will be made on an as needed basis.*

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2009 and 2008

Section II - Financial Statement Findings (Continued)

2009-3 Expenditure Procedures

It was noted during the test of expenditures that the mileage reimbursements from county employees did not include documentation showing proof of mileage along with a breakdown of each trip made by the employee. Receipts for meals were also not attached to the request for reimbursements for some of the reimbursements tested.

It is also recommended that all invoices be stamped as paid along with the date the invoice was paid, along with the initials of an individual approving the expenditure. This allows the county to keep from paying invoices twice.

Recommendations:

- A. The County Clerk and County Commission adopt policies for travel reimbursements that include adequate documentation for mileage and requiring receipts in order to obtain meal reimbursements.
- B. The County Clerk stamp all invoices as paid including the date of initials of an official approving the invoice.

Auditee Response:

The County Commission and County Clerk provided the following responses:

- A. The County Commission and County Clerk will implement new procedures for the handling of travel and meal reimbursements.*
- B. The County Clerk will begin procedures to mark invoices as paid and receive the initials of an approving official.*

Caldwell County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2009 and 2008

Section III - Federal Award Findings

2009-4 Federal Financial Reporting

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the county to prepare a 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:

The County Commission and County Clerk provided this 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*

2007-01 County Financial Records

Criteria: The County Clerk and County Treasurer need to perform a monthly reconciliation and all reconciling items need to be documented and fully investigated. This reconciliation needs to be traced to the counties general ledger and any differences investigated. The County Commission needs to approve these reconciliations. The County Commission needs to approve all transfers being made between funds and document this approval in the minutes. The County also needs to classify all revenues within the proper account and the proper fund.

Condition: During my audit, I determined that there was no monthly reconciliation prepared between the County Treasurer and County Clerk. It was also noted that the County Commissioners were also not approving all transfers made between funds. Revenues were not being classified in the proper accounts and funds.

Effect: Without an accurate monthly bank reconciliation the county is unable to determine the amount of money that they have on hand. Without proper authorization, transfers can be made that are not allowed by law. Improper revenue classifying can cause the financial statements to be misleading.

Cause: Management has not prepared the proper bank reconciliations, approved transfers and improperly classified revenues by account and fund.

Recommendation: 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. The County Treasurer should reconcile 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. The County Commission should approve all interfund transfers that are made. The County should 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.

Status: Partially Implemented. The County Clerk and County Treasurer have begun to prepare monthly bank reconciliations, however, they are still not balancing back to the general ledger. The County Commissioners are approving the transfers between the County Revenue Fund and the Law Enforcement Sales Tax Fund and documenting this approval in the minutes, however, there are some other transfers occurring between funds that did not received documented approval from the County Commission. Revenues appear to be properly classified between accounts and funds. This finding was repeated as finding 2009-1 on Pages 55-56.

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

2007-2 County Budgetary Practices

Criteria: Procedures were not in place to ensure that the county's budget was properly prepared. Amounts listed on the budget did not compare to records completed by the County Clerk and County Treasurer. The budget needs to be monitored to ensure that there is not an excess of expenditures over budgeted amounts for the various county funds.

Condition: During my audit I determined that the counties budget did not compare to the amounts listed on the general ledger. It was also noted that several funds expenditures had exceeded the budgeted amounts.

Effect: Without an accurate budget, the county cannot make proper financial decisions concerning the counties finances.

Cause: County officials did not monitor the budget to determine that the budget was in compliance with state law.

Recommendation: The budget should contain complete and accurate information about the County's finances. The budget needs to be monitored to ensure that expenditures are kept within the amounts budgeted. If necessary, amendments can be made to be in compliance with state law.

Status: Partially Implemented. The budget numbers now compare to the general ledger numbers, however, there were several funds where expenditures did exceed budgeted amounts and no amendments were made. This finding was repeated as finding 2009-2 on Pages 56-57.

2007-3 Financial Condition

Criteria: The financial condition of the County Revenue Fund is weak.

Condition: During the audit, I determined that the balance of the County's Revenue Fund was \$38,504 at the year ended December 31, 2007.

Effect: If excess spending in the County Revenue Fund continued, the fund would soon have a deficit balance.

Cause: Excess spending caused the fund's cash balance to be low.

Recommendation: The County needs to take the necessary steps to improve the financial condition of the County Revenue Fund.

Status: Implemented. At December 31, 2009 the County Revenue Fund balance is \$183,921 for an increase of \$145,417 over the two year period.

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.

2007-4 Federal Financial Reporting

Criteria: The county did not have procedures in place to adequately track federal awards programs in order to complete an accurate schedule of expenditures of federal awards.

Condition: The County did not prepare an accurate schedule of expenditures of federal awards.

Effect: Without an accurate schedule of federal awards, federal financial activity may not be audited and reported in accordance with federal audit requirements.

Cause: Future reductions in federal awards could occur if an accurate schedule of federal awards is not prepared.

Recommendation: The County Commission and County Clerk prepare a complete and accurate schedule of federal awards.

Status: Not Implemented. The schedule of federal awards had errors regarding expenditures and federal programs not being reported. This finding was repeated as finding 2009-4 on Page 59.