



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Caldwell County, Missouri

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

Nicole R. Galloway, CPA
State Auditor

August 2020
Report No. 2020-054

ANNUAL FINANCIAL REPORT

CALDWELL COUNTY, MISSOURI

For the Years Ended
December 31, 2019 and 2018

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

CALDWELL COUNTY, MISSOURI

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INTRODUCTORY SECTION

CALDWELL COUNTY, MISSOURI
List of Elected Officials 2018-2019

County Commission

Presiding Commissioner – C.R. (Bud) Motsinger
Commissioner, Western District – Rex J. Hibler
Commissioner, Eastern District – Jonathan Abbott

Other Elected Officials

Assessor – Beverly Alden
Circuit Clerk – Carrie Miller
Collector/Treasurer – June Grooms
County Clerk – Christine Owen
Coroner – Dana Brown
Prosecuting Attorney – Brady C. Kopek
Public Administrator – Richard Lee
Recorder – Julie Hill
Sheriff – Jerry Galloway

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Caldwell County, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Caldwell County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2018 and 2019, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1, the financial statements are prepared by Caldwell County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Caldwell County, Missouri, as of December 31, 2018 and 2019, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Caldwell County, Missouri’s basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated July 14, 2020, on our consideration of Caldwell County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Caldwell County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "McBride, Lock & Associates, LLC". The signature is stylized and cursive.

McBride, Lock & Associates, LLC
Kansas City, Missouri
July 14, 2020

CALDWELL COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2019

Fund	Cash and Investments January 1, 2018	Receipts 2018	Disbursements 2018	Cash and Investments December 31, 2018	Receipts 2019	Disbursements 2019	Cash and Investments December 31, 2019
General Revenue	\$ 1,965,878	\$ 1,344,642	\$ 1,580,312	\$ 1,730,208	\$ 1,498,790	\$ 1,149,518	\$ 2,079,480
Special Road and Bridge	625,043	1,342,159	1,226,896	740,306	737,517	720,484	757,339
Assessment	23,071	226,893	199,087	50,877	242,413	209,219	84,071
Road and Bridge Sales Tax	180,898	284,102	247,547	217,453	300,735	373,476	144,712
Law Enforcement Sales Tax	302,641	3,383,840	3,594,174	92,307	3,580,603	3,670,870	2,040
Tax Maintenance	43,934	17,398	13,532	47,800	18,240	24,003	42,037
Election Services	2,041	780	1,925	896	996	462	1,430
Prosecuting Attorney Training	614	1,592	700	1,506	32	599	939
Peace Officer Training	8,652	4,454	1,105	12,001	3,004	3,244	11,761
Domestic Violence	2,217	602	2,000	819	708	-	1,527
Prosecuting Attorney Collection	1,299	-	-	1,299	-	-	1,299
Sheriff Civil Fees	56,446	15,535	3,682	68,299	12,130	34,874	45,555
Record Storage	18,431	5,589	6,259	17,761	5,553	1,266	22,048
Administrative Handling Cost	13,056	1,077	85	14,048	594	2,035	12,607
Sheriff Revolving	51,670	7,848	535	58,983	5,026	636	63,373
Senior Citizens Services	10,302	74,151	75,634	8,819	77,426	77,523	8,722
Local Emergency Planning Committee	-	2,763	2,763	-	2,802	2,802	-
Little Otter Creek	2,107,116	958,670	616,585	2,449,201	917,701	751,414	2,615,488
Law Enforcement Restitution	6,737	956	-	7,693	2,119	-	9,812
Inmate Prisoner Detainee	210,562	277,919	243,814	244,667	285,895	355,585	174,977
Election	5,792	90,613	66,720	29,685	22,236	45,385	6,536
Anderson Park Operating	15,856	13,014	20,320	8,550	20,552	23,902	5,200
Anderson Park Memorial	2,488	-	637	1,851	-	-	1,851
Little Otter Creek NRCS Grant	14,947	85,079	100,026	-	-	-	-
License Office	-	-	-	-	49,400	44,393	5,007
Caldwell County Detention Center Building	-	-	-	-	400,000	346,291	53,709
Law Library	2,882	6,020	3,817	5,085	4,346	5,165	4,266
Total	<u>\$ 5,672,573</u>	<u>\$ 8,145,696</u>	<u>\$ 8,008,155</u>	<u>\$ 5,810,114</u>	<u>\$ 8,188,818</u>	<u>\$ 7,843,146</u>	<u>\$ 6,155,786</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2018		2019	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 409,600	\$ 379,945	\$ 379,500	\$ 394,645
Sales taxes	475,000	462,548	450,000	493,753
Intergovernmental	10,000	10,527	20,000	45,788
Charges for services	387,600	402,142	398,000	415,873
Interest	25,000	29,384	29,000	40,940
Other	57,050	60,096	58,000	61,972
Transfers in	25,819	-	45,819	45,819
Total Receipts	<u>\$ 1,390,069</u>	<u>\$ 1,344,642</u>	<u>\$ 1,380,319</u>	<u>\$ 1,498,790</u>
DISBURSEMENTS				
County Commission	\$ 124,331	\$ 112,653	\$ 121,281	\$ 121,197
County Clerk	172,117	150,198	163,717	158,885
Buildings and grounds	228,800	140,028	214,600	136,870
Treasurer	41,617	41,617	110,777	101,731
Collector	64,830	64,820	-	-
Recorder of Deeds	124,917	114,769	123,817	117,289
Public Administrator	61,360	37,895	49,310	41,015
Other County government	248,240	190,874	193,500	154,532
Health and welfare	48,000	31,917	77,700	76,999
Debt service	600,000	570,541	-	-
Transfers out	192,933	125,000	372,000	241,000
Emergency fund	100,000	-	100,000	-
Total Disbursements	<u>\$ 2,007,145</u>	<u>\$ 1,580,312</u>	<u>\$ 1,526,702</u>	<u>\$ 1,149,518</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (617,076)	\$ (235,670)	\$ (146,383)	\$ 349,272
CASH AND INVESTMENTS, JANUARY 1	<u>1,965,878</u>	<u>1,965,878</u>	<u>1,730,208</u>	<u>1,730,208</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,348,802</u></u>	<u><u>\$ 1,730,208</u></u>	<u><u>\$ 1,583,825</u></u>	<u><u>\$ 2,079,480</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,207,400	1,124,754	653,500	612,101	-	-	-	-
Charges for services	75,000	76,007	76,000	78,657	172,000	171,066	170,118	180,770
Interest	9,000	13,850	7,500	15,231	1,100	1,024	1,000	2,492
Other	73,000	127,548	67,400	31,528	4,400	4,803	4,300	3,151
Transfers in	-	-	-	-	56,000	50,000	56,000	56,000
Total Receipts	<u>\$ 1,364,400</u>	<u>\$ 1,342,159</u>	<u>\$ 804,400</u>	<u>\$ 737,517</u>	<u>\$ 233,500</u>	<u>\$ 226,893</u>	<u>\$ 231,418</u>	<u>\$ 242,413</u>
DISBURSEMENTS								
Salaries	\$ 157,000	\$ 129,262	\$ 158,000	\$ 137,781	\$ 116,617	\$ 105,775	\$ 139,647	\$ 115,408
Employee fringe benefits	52,830	40,509	40,000	33,686	35,000	28,351	40,000	30,172
Materials and supplies	291,400	240,866	299,950	279,148	11,916	6,808	10,400	4,914
Services and other	78,700	79,168	142,700	26,263	69,092	58,153	67,851	58,725
Capital outlay	220,000	189,276	120,000	13,841	-	-	-	-
Construction	899,800	547,815	323,000	189,765	-	-	-	-
Transfers out	20,000	-	20,000	40,000	-	-	-	-
Total Disbursements	<u>\$ 1,719,730</u>	<u>\$ 1,226,896</u>	<u>\$ 1,103,650</u>	<u>\$ 720,484</u>	<u>\$ 232,625</u>	<u>\$ 199,087</u>	<u>\$ 257,898</u>	<u>\$ 209,219</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (355,330)	\$ 115,263	\$ (299,250)	\$ 17,033	\$ 875	\$ 27,806	\$ (26,480)	\$ 33,194
CASH AND INVESTMENTS, JANUARY 1	<u>625,043</u>	<u>625,043</u>	<u>740,306</u>	<u>740,306</u>	<u>23,071</u>	<u>23,071</u>	<u>50,877</u>	<u>50,877</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 269,713</u>	<u>\$ 740,306</u>	<u>\$ 441,056</u>	<u>\$ 757,339</u>	<u>\$ 23,946</u>	<u>\$ 50,877</u>	<u>\$ 24,397</u>	<u>\$ 84,071</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ROAD AND BRIDGE SALES TAX FUND				LAW ENFORCEMENT SALES TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	290,000	280,654	280,000	297,216	290,000	280,647	275,000	297,216
Intergovernmental	-	-	-	-	186,000	183,140	190,197	181,760
Charges for services	-	-	-	-	2,972,900	2,894,113	2,922,500	2,889,940
Interest	2,000	3,442	2,500	3,519	5,000	3,513	3,500	4,835
Other	-	6	-	-	10,000	22,427	20,000	26,852
Transfers in	-	-	-	-	56,934	-	286,000	180,000
Total Receipts	<u>\$ 292,000</u>	<u>\$ 284,102</u>	<u>\$ 282,500</u>	<u>\$ 300,735</u>	<u>\$ 3,520,834</u>	<u>\$ 3,383,840</u>	<u>\$ 3,697,197</u>	<u>\$ 3,580,603</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,845,162	\$ 1,772,032	\$ 1,957,763	\$ 1,893,370
Employee fringe benefits	-	-	-	-	424,543	422,960	419,200	426,012
Materials and supplies	269,000	247,547	482,276	373,476	138,000	117,757	121,660	135,155
Services and other	-	-	-	-	1,232,694	1,153,044	1,221,077	1,145,655
Capital outlay	-	-	-	-	132,500	127,423	70,000	70,678
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	958	-	-
Total Disbursements	<u>\$ 269,000</u>	<u>\$ 247,547</u>	<u>\$ 482,276</u>	<u>\$ 373,476</u>	<u>\$ 3,772,899</u>	<u>\$ 3,594,174</u>	<u>\$ 3,789,700</u>	<u>\$ 3,670,870</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 23,000	\$ 36,555	\$ (199,776)	\$ (72,741)	\$ (252,065)	\$ (210,334)	\$ (92,503)	\$ (90,267)
CASH AND INVESTMENTS, JANUARY 1	<u>180,898</u>	<u>180,898</u>	<u>217,453</u>	<u>217,453</u>	<u>302,641</u>	<u>302,641</u>	<u>92,307</u>	<u>92,307</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 203,898</u>	<u>\$ 217,453</u>	<u>\$ 17,677</u>	<u>\$ 144,712</u>	<u>\$ 50,576</u>	<u>\$ 92,307</u>	<u>\$ (196)</u>	<u>\$ 2,040</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	TAX MAINTENANCE FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	16,000	16,456	17,000	17,243	-	-	-	-
Interest	500	942	500	997	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,200	780	600	996
Total Receipts	<u>\$ 16,500</u>	<u>\$ 17,398</u>	<u>\$ 17,500</u>	<u>\$ 18,240</u>	<u>\$ 1,200</u>	<u>\$ 780</u>	<u>\$ 600</u>	<u>\$ 996</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	1,600	1,608	600	-
Services and other	18,136	8,462	24,286	18,184	400	317	400	462
Capital outlay	-	5,070	5,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	5,819	-	5,819	5,819	-	-	-	-
Total Disbursements	<u>\$ 23,955</u>	<u>\$ 13,532</u>	<u>\$ 35,105</u>	<u>\$ 24,003</u>	<u>\$ 2,000</u>	<u>\$ 1,925</u>	<u>\$ 1,000</u>	<u>\$ 462</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,455)	\$ 3,866	\$ (17,605)	\$ (5,763)	\$ (800)	\$ (1,145)	\$ (400)	\$ 534
CASH AND INVESTMENTS, JANUARY 1	<u>43,934</u>	<u>43,934</u>	<u>47,800</u>	<u>47,800</u>	<u>2,041</u>	<u>2,041</u>	<u>896</u>	<u>896</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 36,479</u>	<u>\$ 47,800</u>	<u>\$ 30,195</u>	<u>\$ 42,037</u>	<u>\$ 1,241</u>	<u>\$ 896</u>	<u>\$ 496</u>	<u>\$ 1,430</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PEACE OFFICER TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	700	634	600	32	3,850	4,454	4,050	3,004
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	958	-	-	-	-	-	-
Total Receipts	<u>\$ 700</u>	<u>\$ 1,592</u>	<u>\$ 600</u>	<u>\$ 32</u>	<u>\$ 3,850</u>	<u>\$ 4,454</u>	<u>\$ 4,050</u>	<u>\$ 3,004</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	700	700	650	599	10,000	1,105	10,000	3,244
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 650</u>	<u>\$ 599</u>	<u>\$ 10,000</u>	<u>\$ 1,105</u>	<u>\$ 10,000</u>	<u>\$ 3,244</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 892	\$ (50)	\$ (567)	\$ (6,150)	\$ 3,349	\$ (5,950)	\$ (240)
CASH AND INVESTMENTS, JANUARY 1	<u>614</u>	<u>614</u>	<u>1,506</u>	<u>1,506</u>	<u>8,652</u>	<u>8,652</u>	<u>12,001</u>	<u>12,001</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 614</u>	<u>\$ 1,506</u>	<u>\$ 1,456</u>	<u>\$ 939</u>	<u>\$ 2,502</u>	<u>\$ 12,001</u>	<u>\$ 6,051</u>	<u>\$ 11,761</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				PROSECUTING ATTORNEY COLLECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	600	602	600	708	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 600</u>	<u>\$ 602</u>	<u>\$ 600</u>	<u>\$ 708</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,000	2,000	1,000	-	1,200	-	1,200	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,400)	\$ (1,398)	\$ (400)	\$ 708	\$ (1,200)	\$ -	\$ (1,200)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>2,217</u>	<u>2,217</u>	<u>819</u>	<u>819</u>	<u>1,299</u>	<u>1,299</u>	<u>1,299</u>	<u>1,299</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 817</u>	<u>\$ 819</u>	<u>\$ 419</u>	<u>\$ 1,527</u>	<u>\$ 99</u>	<u>\$ 1,299</u>	<u>\$ 99</u>	<u>\$ 1,299</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SHERIFF CIVIL FEES FUND				RECORD STORAGE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	11,500	14,348	14,000	11,317	5,075	5,265	4,750	5,160
Interest	-	-	-	-	150	324	300	393
Other	600	1,187	1,000	813	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,100</u>	<u>\$ 15,535</u>	<u>\$ 15,000</u>	<u>\$ 12,130</u>	<u>\$ 5,225</u>	<u>\$ 5,589</u>	<u>\$ 5,050</u>	<u>\$ 5,553</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	11,500	1,682	12,000	1,955	10,000	2,337	12,000	1,266
Capital outlay	32,000	2,000	40,000	32,919	-	3,922	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 43,500</u>	<u>\$ 3,682</u>	<u>\$ 52,000</u>	<u>\$ 34,874</u>	<u>\$ 10,000</u>	<u>\$ 6,259</u>	<u>\$ 12,000</u>	<u>\$ 1,266</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (31,400)	\$ 11,853	\$ (37,000)	\$ (22,744)	\$ (4,775)	\$ (670)	\$ (6,950)	\$ 4,287
CASH AND INVESTMENTS, JANUARY 1	<u>56,446</u>	<u>56,446</u>	<u>68,299</u>	<u>68,299</u>	<u>18,431</u>	<u>18,431</u>	<u>17,761</u>	<u>17,761</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 25,046</u>	<u>\$ 68,299</u>	<u>\$ 31,299</u>	<u>\$ 45,555</u>	<u>\$ 13,656</u>	<u>\$ 17,761</u>	<u>\$ 10,811</u>	<u>\$ 22,048</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ADMINISTRATIVE HANDLING COST FUND				SHERIFF REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,540	835	600	335	1,500	2,948	2,500	5,026
Interest	140	242	150	259	-	-	-	-
Other	-	-	-	-	-	4,900	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,680</u>	<u>\$ 1,077</u>	<u>\$ 750</u>	<u>\$ 594</u>	<u>\$ 1,500</u>	<u>\$ 7,848</u>	<u>\$ 2,500</u>	<u>\$ 5,026</u>
DISBURSEMENTS								
Salaries	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	180	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	85	10,000	2,035	40,000	535	50,000	636
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,580</u>	<u>\$ 85</u>	<u>\$ 10,000</u>	<u>\$ 2,035</u>	<u>\$ 40,000</u>	<u>\$ 535</u>	<u>\$ 50,000</u>	<u>\$ 636</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (8,900)	\$ 992	\$ (9,250)	\$ (1,441)	\$ (38,500)	\$ 7,313	\$ (47,500)	\$ 4,390
CASH AND INVESTMENTS, JANUARY 1	<u>13,056</u>	<u>13,056</u>	<u>14,048</u>	<u>14,048</u>	<u>51,670</u>	<u>51,670</u>	<u>58,983</u>	<u>58,983</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,156</u>	<u>\$ 14,048</u>	<u>\$ 4,798</u>	<u>\$ 12,607</u>	<u>\$ 13,170</u>	<u>\$ 58,983</u>	<u>\$ 11,483</u>	<u>\$ 63,373</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	SENIOR CITIZENS SERVICES FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 89,700	\$ 72,956	\$ 71,900	\$ 76,288	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,000	2,763	3,000	2,802
Charges for services	-	-	-	-	-	-	-	-
Interest	300	231	200	500	-	-	-	-
Other	-	964	3,500	638	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 90,000</u>	<u>\$ 74,151</u>	<u>\$ 75,600</u>	<u>\$ 77,426</u>	<u>\$ 3,000</u>	<u>\$ 2,763</u>	<u>\$ 3,000</u>	<u>\$ 2,802</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	100,200	75,634	77,600	77,523	3,000	2,763	3,000	2,802
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 100,200</u>	<u>\$ 75,634</u>	<u>\$ 77,600</u>	<u>\$ 77,523</u>	<u>\$ 3,000</u>	<u>\$ 2,763</u>	<u>\$ 3,000</u>	<u>\$ 2,802</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,200)	\$ (1,483)	\$ (2,000)	\$ (97)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>10,302</u>	<u>10,302</u>	<u>8,819</u>	<u>8,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 102</u>	<u>\$ 8,819</u>	<u>\$ 6,819</u>	<u>\$ 8,722</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LITTLE OTTER CREEK FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	290,000	280,645	275,000	297,216	-	-	-	-
Intergovernmental	-	603,352	2,469,000	525,170	-	-	-	-
Charges for services	44,000	39,378	32,400	47,038	900	956	900	2,119
Interest	8,000	35,270	10,000	48,277	-	-	-	-
Other	900	25	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 342,900</u>	<u>\$ 958,670</u>	<u>\$ 2,786,400</u>	<u>\$ 917,701</u>	<u>\$ 900</u>	<u>\$ 956</u>	<u>\$ 900</u>	<u>\$ 2,119</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	607,600	242,777	608,600	751,414	6,000	-	6,000	-
Capital outlay	300,000	288,804	360,000	-	-	-	-	-
Construction	103,000	-	285,000	-	-	-	-	-
Transfers out	44,500	85,004	44,500	-	-	-	-	-
Total Disbursements	<u>\$ 1,055,100</u>	<u>\$ 616,585</u>	<u>\$ 1,298,100</u>	<u>\$ 751,414</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (712,200)	\$ 342,085	\$ 1,488,300	\$ 166,287	\$ (5,100)	\$ 956	\$ (5,100)	\$ 2,119
CASH AND INVESTMENTS, JANUARY 1	<u>2,107,116</u>	<u>2,107,116</u>	<u>2,449,201</u>	<u>2,449,201</u>	<u>6,737</u>	<u>6,737</u>	<u>7,693</u>	<u>7,693</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,394,916</u>	<u>\$ 2,449,201</u>	<u>\$ 3,937,501</u>	<u>\$ 2,615,488</u>	<u>\$ 1,637</u>	<u>\$ 7,693</u>	<u>\$ 2,593</u>	<u>\$ 9,812</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	INMATE PRISONER DETAINEE FUND				ELECTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	301,000	277,919	275,700	285,895	16,000	15,613	14,000	22,236
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	80,000	75,000	20,000	-
Total Receipts	<u>\$ 301,000</u>	<u>\$ 277,919</u>	<u>\$ 275,700</u>	<u>\$ 285,895</u>	<u>\$ 96,000</u>	<u>\$ 90,613</u>	<u>\$ 34,000</u>	<u>\$ 22,236</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	25,000	45,989	30,000	61,591	50,000	30,991	16,000	24,161
Services and other	251,678	163,355	222,578	138,994	46,800	34,949	32,900	20,228
Capital outlay	34,470	34,470	155,000	55,000	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	100,000	-	780	-	996
Total Disbursements	<u>\$ 311,148</u>	<u>\$ 243,814</u>	<u>\$ 407,578</u>	<u>\$ 355,585</u>	<u>\$ 96,800</u>	<u>\$ 66,720</u>	<u>\$ 48,900</u>	<u>\$ 45,385</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,148)	\$ 34,105	\$ (131,878)	\$ (69,690)	\$ (800)	\$ 23,893	\$ (14,900)	\$ (23,149)
CASH AND INVESTMENTS, JANUARY 1	<u>210,562</u>	<u>210,562</u>	<u>244,667</u>	<u>244,667</u>	<u>5,792</u>	<u>5,792</u>	<u>29,685</u>	<u>29,685</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 200,414</u>	<u>\$ 244,667</u>	<u>\$ 112,789</u>	<u>\$ 174,977</u>	<u>\$ 4,992</u>	<u>\$ 29,685</u>	<u>\$ 14,785</u>	<u>\$ 6,536</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ANDERSON PARK OPERATING FUND				ANDERSON PARK MEMORIAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	25,000	13,014	22,600	20,552	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	900	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,000</u>	<u>\$ 13,014</u>	<u>\$ 22,600</u>	<u>\$ 20,552</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	10,200	15,464	11,500	9,241	-	-	-	-
Services and other	10,150	4,856	12,450	14,661	-	-	-	-
Capital outlay	-	-	-	-	2,000	637	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,350</u>	<u>\$ 20,320</u>	<u>\$ 23,950</u>	<u>\$ 23,902</u>	<u>\$ 2,000</u>	<u>\$ 637</u>	<u>\$ 1,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,650	\$ (7,306)	\$ (1,350)	\$ (3,350)	\$ (1,100)	\$ (637)	\$ (1,500)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>15,856</u>	<u>15,856</u>	<u>8,550</u>	<u>8,550</u>	<u>2,488</u>	<u>2,488</u>	<u>1,851</u>	<u>1,851</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 20,506</u></u>	<u><u>\$ 8,550</u></u>	<u><u>\$ 7,200</u></u>	<u><u>\$ 5,200</u></u>	<u><u>\$ 1,388</u></u>	<u><u>\$ 1,851</u></u>	<u><u>\$ 351</u></u>	<u><u>\$ 1,851</u></u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	LITTLE OTTER CREEK NRCS GRANT FUND				LICENSE OFFICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	51,500	44,400
Interest	977	75	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	44,500	85,004	-	-	-	-	-	5,000
Total Receipts	<u>\$ 45,477</u>	<u>\$ 85,079</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,500</u>	<u>\$ 49,400</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,600	\$ 36,270
Employee fringe benefits	-	-	-	-	-	-	4,200	3,776
Materials and supplies	-	-	-	-	-	-	1,000	619
Services and other	100,026	100,026	-	-	-	-	8,275	3,728
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 100,026</u>	<u>\$ 100,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,075</u>	<u>\$ 44,393</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (54,549)	\$ (14,947)	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 5,007
CASH AND INVESTMENTS, JANUARY 1	<u>14,947</u>	<u>14,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ (39,602)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 425</u></u>	<u><u>\$ 5,007</u></u>

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CALDWELL COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CALDWELL COUNTY DETENTION CENTER BUILDING FUND				LAW LIBRARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2018		2019		2018		2019	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,000	6,020	5,000	4,346
Interest	-	-	-	-	-	-	-	-
Other	-	-	300,000	300,000	-	-	-	-
Transfers in	-	-	100,000	100,000	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 4,000</u>	<u>\$ 6,020</u>	<u>\$ 5,000</u>	<u>\$ 4,346</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	4,000	3,817	5,200	5,165
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	350,000	346,291	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ 346,291</u>	<u>\$ 4,000</u>	<u>\$ 3,817</u>	<u>\$ 5,200</u>	<u>\$ 5,165</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ 50,000	\$ 53,709	\$ -	\$ 2,203	\$ (200)	\$ (819)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	2,882	2,882	5,085	5,085
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 53,709</u>	<u>\$ 2,882</u>	<u>\$ 5,085</u>	<u>\$ 4,885</u>	<u>\$ 4,266</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

CALDWELL COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2019

Fund/Account	Cash and Cash Equivalents January 1, 2018	Receipts 2018	Disbursements 2018	Cash and Cash Equivalents December 31, 2018	Receipts 2019	Disbursements 2019	Cash and Cash Equivalents December 31, 2019
Treasurer Surplus Tax Sale	\$ 5,908	\$ 2,030	\$ 5,246	\$ 2,692	\$ 197	\$ 814	\$ 2,075
Treasurer Fines	71,154	159,159	153,517	76,796	136,772	136,828	76,740
Treasurer Deputy Sheriff Salary	-	4,525	4,525	-	3,765	3,765	-
Treasurer Unclaimed Fees	118	92	25	185	99	46	238
Treasurer Time Payment	2,346	808	-	3,154	836	-	3,990
Treasurer Charitable	335	-	-	335	-	-	335
Treasurer CERF	-	77,865	77,865	-	83,556	83,555	1
Collector Protest	7,698	7,241	-	14,939	10,334	-	25,273
Collector Bankruptcy	-	1,036	-	1,036	1,918	54	2,900
Collector Main	3,874,148	10,373,235	9,992,064	4,255,319	11,077,182	10,549,579	4,782,922
Public Administrator	236,309	217,410	211,958	241,761	214,978	221,357	235,382
Recorder	-	63,617	63,617	-	66,606	66,606	-
License Office	-	7,857	3,685	4,172	185,356	181,582	7,946
Prosecuting Attorney	5,316	18,086	20,691	2,711	10,596	10,235	3,072
Sheriff Trust Account	6,548	51,565	55,283	2,830	53,034	52,779	3,085
Sheriff Board Bill Account	-	-	-	-	28,645	27,885	760
Sheriff Detention Center	16,197	671,610	670,372	17,435	762,919	751,380	28,974
Total	<u>\$ 4,226,077</u>	<u>\$ 11,656,136</u>	<u>\$ 11,258,848</u>	<u>\$ 4,623,365</u>	<u>\$ 12,636,793</u>	<u>\$ 12,086,465</u>	<u>\$ 5,173,693</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CALDWELL COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 and 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Caldwell County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder and Sheriff.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

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

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. However, the County budgeted a negative ending fund balance for the Little Otter Creek NRCS Grant Fund in 2018 and the Law Enforcement Sales Tax Fund in 2019.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

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

	2019	2018
Real Estate	\$ 81,137,470	\$ 73,665,820
Personal Property	31,805,720	31,806,860
Railroad and Utilities	58,918,238	51,924,942
Total	<u>\$ 171,861,428</u>	<u>\$ 157,397,622</u>

For calendar years 2019 and 2018, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2019	2018
General Revenue	\$ 0.2451	\$ 0.2578
Senior Citizens Services	0.0500	0.0495

F. Cash Deposits and Investments

Deposits and cash investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2019 and 2018, the carrying amounts of the County's deposits were \$6,155,786 and \$5,810,114, respectively, and the bank balances were \$5,483,943 and \$5,004,694, respectively. Of the bank balances, \$504,266 and \$505,456 were covered by federal depository insurance at December 31, 2019 and December 31, 2018, respectively. The remainder of the balances at December 31, 2019 and December 31, 2018 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

In addition to the bank balances noted above, the County held assets in a Certificates of Participation Project Fund held by Security Bank of Kansas City in the amount of \$1,364,001 and \$1,338,271 as of December 31, 2019 and 2018. Of these balances, \$150,000 each year was held in an FDIC insured money market account, while \$1,214,001 and \$1,188,271 at December 31, 2019 and 2018, respectively, was held in non-FDIC insured money market funds that invest in U.S. Treasury and government securities.

At December 31, 2019 and 2018, County officeholders held, in addition to the cash and investments listed above, cash and cash equivalents held in a fiduciary capacity on behalf of individuals, private organizations, taxing units, other governments and/or funds. At December 31, 2019 and 2018, the carrying amounts of the County's custodial funds were \$5,173,693, and \$4,623,365, respectively, and the bank balances were \$5,337,989 and \$4,665,385, respectively. Of the bank balances, \$619,676 and \$573,354 were covered by federal depository insurance at December 31, 2019 and December 31, 2018, respectively. The remainder of the balances at December 31, 2019 and December 31, 2018 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. Missouri Local Government Employees Retirement System (LAGERS)

1) 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 70.600-70.755, RSMo. 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 401 (a) and is tax exempt.

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

2) Pension Benefits

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police), and early retirement is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and amount of credited service time.

3) Funding Policy

Full-time employees of Caldwell County contribute 4% to the pension plan. The January 1st statutorily required contribution rates were 2.9% and 2.7% (General), and 5.4% and 4.7% (Police) of annual covered payroll for 2019 and 2018 respectively. 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. For the years ended December 31, 2019 and 2018, full time employees of the County contributed \$91,770 and \$83,991. For the years ended December 31, 2019 and 2018, the County contributed \$75,451 and \$63,324 to LAGERS.

B. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper operation of the Fund and the investment of the Fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, all participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF, starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. The County has elected not to make contributions on behalf of employees. During 2019 and 2018, the County collected and remitted to CERF employee withholdings of \$90,556 and \$86,510, respectively, for the years then ended.

C. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$11,628 and \$3,366, respectively, for the years ended December 31, 2019 and 2018.

D. Other Retirement Plan

Caldwell County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2019 and 2018 were \$28,844 and \$21,198, respectively.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with eight hours of sick leave for each completed calendar month of employment, up to a maximum of 360 hours. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to nine years of service; 15 days for employees with ten to nineteen years of service; and 15 days for employees with 20 or more years of service. Employees are not allowed to carry over vacation into a new employment year, unless permitted. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80 hours in a two-week pay period. Upon termination, employees are compensated for any compensatory time credits.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

6. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body. The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections which are intended to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to

make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2019:

- A. In 2007, Certificates of Participation (COPS) in the amount of \$2,500,000 were issued by First Bank of Missouri on behalf of the County for the Little Otter Creek Watershed Project with a 25 year maturity. The debt is repaid through annual principal payments and semi-annual interest payments. The interest rate varies between 4.625% and 4.875%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	\$ 95,000	\$ 80,801	\$ 175,801
2021	100,000	76,408	176,408
2022	105,000	71,783	176,783
2023	110,000	66,795	176,795
2024	115,000	61,570	176,570
2025-2029	665,000	220,175	885,175
2030-2032	495,000	40,706	535,706
Totals	<u>\$ 1,685,000</u>	<u>\$ 618,238</u>	<u>\$ 2,303,238</u>

- B. In April 2011, the County entered into a \$1,940,291, 15-year capital lease with Caldwell County Development Company related to the Detention Center. The lease had an interest rate of 4.95% and a maturity date April 18, 2026. The first addendum to the lease was entered on January 14, 2013 which increased the funds by \$56,000 for the purpose of building repairs. A payment of \$590,541 was made in January 2018 leaving a remaining balance under this lease of \$1,000.

In 2019, the County entered into an agreement with Bank Northwest for up to \$500,000 in loans to construct an outdoor recreation area at the Detention Center, which was added to the \$1,000 remaining balance on the old debt. As of December 31, 2019, the County had been advanced \$300,000. Interest-only payments were made on the advances in 2019. Once the construction is complete and the total amount borrowed is determined, a schedule for repayment will be created.

The following schedule shows changes in long-term debt during the year ended December 31, 2018:

Description	Balance 12/31/2017	Additions	Payments	Balance 12/31/2018	Interest Paid
Certificates of Participation	\$ 1,865,000	\$ -	\$ (90,000)	\$ 1,775,000	\$ 89,126
Detention Center	603,537	-	(602,537)	1,000	3,372

The following schedule shows changes in long-term debt during the year ended December 31, 2019:

Description	Balance 12/31/2018	Additions	Payments	Balance 12/31/2019	Interest Paid
Certificates of Participation	\$ 1,775,000	\$ -	\$ (90,000)	\$ 1,685,000	\$ 84,964
Detention Center	1,000	300,000	-	301,000	2,517

8. OPERATING LEASES

At December 31, 2019, the County has three non-cancellable 60-month leases for copiers. The Recorder's office has a 60-month lease through March 15, 2024 with a monthly payment of \$94. The County Clerk's office has a 60-month copier lease through January 8, 2022 with a monthly payment of \$141. The County also has a 60 month copier lease for the Assessor, Treasurer, Sheriff and Detention Center through June 29, 2021 with a monthly payment of \$875.

Fiscal Year Ending December 31,	Amount
2020	\$ 13,328
2021	8,076
2022	1,272
2023	1,131
2024	283

9. CHANGE IN REPORTING ENTITY

The County has changed the definition of the reporting entity at January 1, 2018 to include the Law Library Fund. The Law Library Fund is under the control of the Prosecuting Attorney and therefore will be included in the County's financial statements. This change had the effect of increasing the County's cash balances at January 1, 2018 by \$2,882.

10. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2019 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through July 14, 2020, the date the financial statements were available to be issued.

Subsequent to December 31, 2019, the County has been impacted by the coronavirus pandemic in the United States. This event led to a decrease in business and consumer activity within the County and could have a negative impact on sales and other tax revenues in 2020, as well as potentially affecting the availability of grants and other assistance from the state and federal governments.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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 and
Officeholders of Caldwell County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Caldwell County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2018 and 2019, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Caldwell County, Missouri's basic financial statements and have issued our report thereon dated July 14, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Caldwell County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2019-004.

Caldwell County, Missouri's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



McBride, Lock & Associates, LLC
Kansas City, Missouri
July 14, 2020

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Caldwell County, Missouri

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

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

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



McBride, Lock & Associates, LLC
Kansas City, Missouri
July 14, 2020

CALDWELL COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2018	2019
	U.S. DEPARTMENT OF AGRICULTURE			
	Direct Project:			
10.902	Soil and Water Conservation	69-6424-13-001	\$ 593,387	\$ 569,814
	U.S. DEPARTMENT OF JUSTICE			
	Passed through Missouri Department of Public Safety:			
16.575	Crime Victim Assistance	2016VOCA006NO	\$ 41,564	41,956
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation:			
20.205	Highway Planning and Construction	BRO - 36	119,524	-
		BRO - 38	238,437	-
	Total 20.205 / Highway Planning and Construction Cluster		<u>\$ 357,961</u>	<u>\$ -</u>
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through Missouri Department of Social Services:			
93.563	Child Support Enforcement	ER10214C009	\$ 119,138	\$ 121,107
	U. S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety:			
97.042	Emergency Management Performance Grants	EMK-2018-EP-00003-016	12,949	-
		EMK-2018-EP-0003-SL02	-	25,388
		EMK-2019-EP-00001-018	-	22,100
	Total 97.042 / Emergency Management Performance Grants Cluster		<u>\$ 12,949</u>	<u>\$ 47,488</u>
	Total Expenditures of Federal Awards		<u>\$ 1,124,999</u>	<u>\$ 780,365</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Caldwell County, Missouri for the years ended December 31, 2019 and 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

The SEFA in 2018 included \$136,330 of costs for CFDA 10.902 that were incurred by the County during 2013 and 2014 but were not reported on the SEFA's for those years. These costs were requested for and reimbursed by the grant in 2018.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2019 and 2018.

CALDWELL COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2018 AND 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported
- Noncompliance material to financial statements noted? X Yes No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes None Reported

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? X Yes No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.902	Soil and Water Conservation

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2019-001: Pay Rate Approval and Documentation

Criteria: A proper system of internal controls dictates that rates of pay, and any changes to the rate of pay, be properly documented and approved by an appropriate official.

Condition: The County does not maintain documentation to support the current pay rates of some full-time and all part-time employees and does not maintain documentation of approval of changes in pay rates for part-time employees in personnel files. The salaries for elected officials and their deputies are approved through the annual budget documents, and annual raises for full-time employees are approved in the Commission minutes. Raises for part-time employees are left to the discretion of the elected official, however, these new rates of pay for the part-time employees were not adequately documented. The County Clerk's office maintains an informal list of salaries and wage levels for all full-time and part-time employees to use as reference for payroll. In our testing of individual payroll transactions, we could not verify the employee's rate of pay to an approved document for 14 out of 20 transactions.

Cause: The part-time employee's pay rate changes were decided by each elected official but not formally documented.

Effect: The lack of documented approved rates of pay could lead to unauthorized changes in employee pay rates.

Recommendation: We recommend that the county improve the documentation of employee pay rates and ensure that pay rate changes for part-time employees are approved and documented.

County's Response: The County has prepared a new policy form called a "Pay Rate Form", this will be filled out for all full-time and part-time employees and then subsequently formally approved.

Auditor's Evaluation: The response is appropriate to correct the concern.

2019-002: Fraud Risk Assessment

Criteria: An overall system of internal controls that ensures the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations requires the County to perform an assessment of the risks of fraud within the County and implement policies and procedures to mitigate these risks.

Condition: A formal assessment of the risks of fraud within the County has not been performed.

Cause: Management did not perform a documented risk assessment in response to the finding in the prior audit report.

Effect: The lack of a formal process to identify and respond to the risks of fraud within the County could lead to fraud going undetected.

Recommendation: We recommend that the County perform and document an assessment of the risks of fraud within the County and implement any necessary policies and procedures to respond to the risks identified.

County Response: The County will adopt both Investment and Fraud Risk Assessment policies.

Auditor's Evaluation: The response is appropriate to correct the concern.

2019-003: Bank Reconciliations

Criteria: Bank reconciliations are a key internal control to assist in the prevention and detection of misstatements, whether due to fraud or error.

Condition: The County does not prepare or document formal bank reconciliations for the License Office bank account. The County has been contracted to operate a license office in Kingston, MO which maintains its own bank account for collecting payments and distributing the funds to the State and the County.

Cause: The County took control of the license office in late 2018 with new employees who were unaware that a bank reconciliation needed to be prepared in addition to maintaining a checkbook register.

Effect: The lack of formal reconciliations of bank account statements to recorded book or register balances increases the likelihood that misstatements will not be prevented or detected in a timely manner.

Recommendation: We recommend that the License Office prepare and document formal bank reconciliations on a monthly basis.

County's Response: The License Office will begin preparing bank reconciliations.

Auditor's Evaluation: The response is appropriate to correct the concern.

ITEMS OF NONCOMPLIANCE

2019-004: Absence of Investment Policy

Criteria: Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy.

Condition: The County has not adopted an investment policy as required by state statute.

Cause: The County was unaware of the requirement to adopt a written investment policy.

Effect: Adoption of a written investment policy commits a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation.

Recommendation: We recommend that the County adopt an investment policy and review compliance with this policy at least annually as required by state statute.

County's Response: The County will adopt both Investment and Fraud Risk Assessment policies.

Auditor's Evaluation: The response is appropriate to correct the concern.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-005: Incorrect Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Agriculture, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Public Safety, Missouri Department of Social Services, and Missouri Department of Transportation

Federal CFDA Number: 10.902, 16.575, 20.205, 93.563 and 97.042

Program Title: Soil and Water Conservation, Crime Victim Assistance, Highway Planning and Construction, Child Support Enforcement and Emergency Management Performance Grants

Pass-through Entity Identifying Number: 69-6424-13-001, 2016VOCA006NO, BRO-36, BRO-38, ER10214C009, and EMK-2018-EP-00003-016

Award Year: 2018 and 2019

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

This finding was noted in the prior audit for the years ended December 31, 2017 and 2016 as item 2107-003.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2018 and 2019 annual budget documents contained errors in amounts of federal expenditures reported. Expenditures by the county were understated by \$559,116 in 2019 and overstated by \$208,582 in 2018.

The 2019 SEFA did not report \$569,814 of expenditures for CFDA 10.902.

The 2019 SEFA reported expenditures of \$49,264 for CFDA 16.575, however, based on supporting documentation, actual expenditures were \$41,956.

The 2019 SEFA reported expenditures of \$124,497 for CFDA 93.563, however, based on supporting documentation, actual expenditures were \$121,107.

The 2018 SEFA reported expenditures of \$603,352 for CFDA 10.902, however, based on supporting documentation, actual expenditures were \$593,387.

The 2018 SEFA reported expenditures of \$71,072 for CFDA 16.575, however, based on supporting documentation, actual expenditures were \$41,564.

The 2018 SEFA reported expenditures of \$509,639 for CFDA 20.205, however, based on supporting documentation, actual expenditures were \$357,961.

The 2018 SEFA reported expenditures of \$30,380 for CFDA 97.042, however, based on supporting documentation, actual expenditures were \$12,949.

Cause: The County Clerk did not prepare an accurate SEFA for the years ending December 31, 2019 and 2018. In most cases, this was caused by reporting the receipts of federal funds rather than the amount expended.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2019 and 2018.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year. Federal reimbursement grants should be reported on the SEFA based on reimbursable expenditures made during the year.

County's Response: I will start with the fact that I was elected into the Clerk position in 2018 and had no training from my predecessor when I took office January 1, 2019. Previously, I was an assistant branch manager for our local bank. I had never worked in county government, but I had experience with city government from serving on the city council. I had to hire a new deputy clerk because the previous deputy clerk took a new position in the county's license office. To say the least, I did not have anyone to show me how to do certain things in my office. I reached out to other county clerks to ask questions and thankfully they helped me out, but the SEFA was an area that I never got a good feel for what I needed to do or how important it was. The commissioners were not familiar with what needed to be reported on the SEFA and what numbers to use either.

As 2020 started I became more familiar with getting the award letters for the grants as the Presiding Commissioner signed them, so that I would have them in preparation of the SEFA for the year.

On the 2018 SEFA, I taught myself to do the budget from studying the 2018 budget and reports that were used to prepare it. Then I did the 2019 budget with what I learned. I used the CFDA numbers from the previous year and tried to sort out what figures we needed to report there. When the 2020 budget rolled around, I had figured out some things but still I didn't have a good grasp on it. Through this audit of 2018-2019 I have learned more about the SEFA as I worked with the auditors. It is a learning process and I think I will be better equipped in preparing the SEFA.

Auditor's Evaluation: The response is appropriate to correct the concern.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
 - **Corrective Action Plan**

C.R.BUD MOTSINGER
Presiding Commissioner
Hamilton, MO 64644

JONATHAN ABBOTT
Eastern District Commissioner
Cowgill, MO 64637

REX HIBLER
Western District Commissioner
Cameron, MO 64429



Regular terms of Commission meeting:
First Monday in January, April,
July and October

Christine Owen
Clerk to the Commission

Regular meeting: Mondays

CALDWELL COUNTY COMMISSION

49 East Main, PO Box 67
Kingston, Missouri 64650
816.586.2571 * 816.586.3001 (fax)

CALDWELL COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Caldwell County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2017 and 2016.

2017-001: It was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following fund did not have a budget prepared for 2017 and 2016: Little Otter Creek NRCS Grant Fund.

Status: Resolved.

2017-002: There is no formal fraud risk assessment in place.

Status: Not resolved, see finding 2019-002.

2017-003: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA contained errors.

Status: Not resolved, see finding 2019-005.

2017-004: The County did not ensure all invoices for expenditures related to the Highway Planning and Construction Cluster were paid in accordance with the "Cash Management" requirements.

Status: Resolved.

C.R.BUD MOTSINGER
Presiding Commissioner
Hamilton, MO 64644

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Eastern District Commissioner
Cowgill, MO 64637

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CALDWELL COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2019-001

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Christine Owen, County Clerk

Views of Responsible Individuals: The County clerk has prepared a new policy form called a "Pay Rate Form", this will be filled out for all full-time and part-time employees and then subsequently formally signed and approved by the employee, supervisor and elected official. The form will remain in the employee file for documentation.

Finding Reference Number: 2019-002

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: County Commission

Views of Responsible Individuals: The County will adopt both Investment and Fraud Risk Assessment policies.

Finding Reference Number: 2019-003

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: Kingston License Office, County Commission

Views of Responsible Individuals: The License Office will begin preparing bank reconciliations.

Finding Reference Number: 2019-004

Federal Agency: N/A

Program Name: N/A

CFDA Number: N/A

Responsible Official: County Commission

Views of Responsible Individuals: The County will adopt both Investment and Fraud Risk Assessment policies.

Finding Reference Number: 2019-005

Federal Agency: U.S. Department of Agriculture, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security

Program Name: Soil and Water Conservation, Crime Victim Assistance Grant, Highway Planning and Construction, Child Support Enforcement, and Emergency Management Performance Grants

CFDA Number: 10.902, 16.575, 20.205, 93.563 and 97.042

Responsible Official: Christine Owen, County Clerk

Views of Responsible Individuals:

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anyone to show me how to do certain things in my office. I reached out to other county clerks to ask questions and thankfully they helped me out, but the SEFA was an area that I never got a good feel for what I needed to do or how important it was. The commissioners were not familiar with what needed to be reported on the SEFA and what numbers to use either.

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