



SCOTT FITZPATRICK
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, 2023, 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.

A handwritten signature in black ink that reads "Scott Fitzpatrick". The signature is written in a cursive style with a large, stylized "S" and "F".

Scott Fitzpatrick
State Auditor

December 2024
Report No. 2024-103



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Caldwell County

| | |
|----------|---|
| 2023-001 | The county implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget. |
| 2023-002 | The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year. |

ANNUAL FINANCIAL REPORT

CALDWELL COUNTY, MISSOURI

For the Years Ended
December 31, 2023 and 2022

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

CALDWELL COUNTY, MISSOURI

TABLE OF CONTENTS

| | Page |
|---|------|
| INTRODUCTORY SECTION | |
| List of Elected Officials 2022 – 2023 | i |
| FINANCIAL SECTION | |
| Independent Auditor’s Report | ii |
| BASIC FINANCIAL STATEMENTS: | |
| Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis | 1 |
| Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds | 2 |
| Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis | 16 |
| Notes to the Financial Statements | 17 |
| 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 <i>Government Auditing Standards</i> | 27 |
| Independent Auditor’s Report on Compliance For Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance | 29 |
| Schedule of Expenditures of Federal Awards | 32 |
| Notes to the Schedule of Expenditures of Federal Awards | 33 |
| Schedule of Findings and Questioned Costs | 34 |
| Management’s Response to Auditor’s Findings | 39 |
| • Summary Schedule of Prior Audit Findings | |
| • Corrective Action Plan | |

INTRODUCTORY SECTION

CALDWELL COUNTY, MISSOURI
List of Elected Officials 2022-2023

County Commission

Presiding Commissioner – Dale Akey

Commissioner, Western District – Rex J. Hibler

Commissioner, Eastern District – Jonathan Abbott

Other Elected Officials

Assessor – Beverly Alden

Circuit Clerk – Carrie Miller

Collector/Treasurer – Beth Larkins

Coroner – Dana Brown

County Clerk – Jamy Aubrey

Prosecuting Attorney – Brady C. Kopek

Public Administrator – Richard Lee

Recorder – Julie Hill

Sheriff – Mitch Allen

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 Audit of the Financial Statements

Opinion

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, 2022 and 2023, 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.

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, 2022 and 2023, 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.

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 section of our report, 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, 2022 and 2023, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Caldwell County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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, to meet the requirements of Missouri law. 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 and pervasive.

Responsibilities of Management 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. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Caldwell County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Caldwell County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 have also issued our report dated October 7, 2024, 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 Caldwell County, Missouri's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 7, 2024

CALDWELL COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2022 AND 2023

| Fund | Cash and Investments January 1, 2022 | Receipts 2022 | Disbursements 2022 | Cash and Investments December 31, 2022 | Receipts 2023 | Disbursements 2023 | Cash and Investments December 31, 2023 |
|-------------------------------------|---|----------------------|-----------------------|---|----------------------|-----------------------|---|
| General Revenue | \$ 2,834,219 | \$ 1,944,605 | \$ 2,454,919 | \$ 2,323,905 | \$ 2,157,413 | \$ 2,514,932 | \$ 1,966,386 |
| Special Road & Bridge | 1,300,163 | 1,985,717 | 1,810,083 | 1,475,797 | 1,087,022 | 700,083 | 1,862,736 |
| Assessment | 150,358 | 272,397 | 264,973 | 157,782 | 294,780 | 227,414 | 225,148 |
| License Office | 38,334 | 65,882 | 57,965 | 46,251 | 58,860 | 60,926 | 44,185 |
| Law Enforcement Sales Tax | 98 | 4,588,655 | 4,588,655 | 98 | 5,709,744 | 5,693,130 | 16,712 |
| Inmate Detainee | 139,049 | 372,836 | 322,771 | 189,114 | 737,045 | 314,534 | 611,625 |
| Senior Services | 13,822 | 90,509 | 90,299 | 14,032 | 102,601 | 98,847 | 17,786 |
| Sheriff Civil Fees | 26,151 | 9,580 | 4,361 | 31,370 | 15,925 | 14,239 | 33,056 |
| Prosecuting Attorney Collection | 1,299 | - | - | 1,299 | - | - | 1,299 |
| Election Services | 6,599 | 7,676 | 564 | 13,711 | 966 | 498 | 14,179 |
| Election | 23,280 | 74,191 | 95,637 | 1,834 | 108,784 | 37,782 | 72,836 |
| Peace Officer Training | 8,627 | 3,915 | 4,491 | 8,051 | 4,647 | 10,754 | 1,944 |
| Prosecuting Attorney Training | 5,257 | 3,313 | 1,625 | 6,945 | 2,204 | 1,598 | 7,551 |
| County Law Restitution | 10,793 | 543 | 1,459 | 9,877 | 52 | 1,870 | 8,059 |
| American Rescue Plan Act | 741,341 | 876,334 | 803,357 | 814,318 | 95 | 681,259 | 133,154 |
| Gravel Sales Tax | 204,699 | 340,801 | 260,644 | 284,856 | 355,588 | 246,027 | 394,417 |
| Administrative Handling Cost | 13,493 | 1,734 | 1,242 | 13,985 | 2,588 | 2,187 | 14,386 |
| Local Emergency Planning Commission | - | 3,962 | 3,962 | - | - | - | - |
| Record Storage | 23,459 | 6,925 | 7,892 | 22,492 | 5,867 | 4,285 | 24,074 |
| Sheriff Revolving | 55,355 | 3,109 | 3,151 | 55,313 | 1,274 | 11,330 | 45,257 |
| Tax Maintenance | 42,445 | 16,384 | 15,202 | 43,627 | 19,493 | 23,353 | 39,767 |
| Little Otter Creek | 3,168,584 | 9,265,745 | 8,708,215 | 3,726,114 | 6,241,178 | 6,276,326 | 3,690,966 |
| Domestic Violence | 2,823 | 594 | - | 3,417 | 564 | - | 3,981 |
| Anderson Park Operating | 11,322 | 12,774 | 22,983 | 1,113 | 18,116 | 13,610 | 5,619 |
| Anderson Park Memorial | 1,851 | - | - | 1,851 | 17,723 | 16,000 | 3,574 |
| Law Library | 1,997 | 5,014 | 4,291 | 2,720 | 2,869 | 704 | 4,885 |
| Help America Vote Act | - | - | - | - | 13,247 | 13,247 | - |
| Total | <u>\$ 8,825,418</u> | <u>\$ 19,953,195</u> | <u>\$ 19,528,741</u> | <u>\$ 9,249,872</u> | <u>\$ 16,958,645</u> | <u>\$ 16,964,935</u> | <u>\$ 9,243,582</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, | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | |
| Property taxes | \$ 293,000 | \$ 460,669 | \$ 295,000 | \$ 505,995 |
| Sales taxes | 650,000 | 743,588 | 740,000 | 832,599 |
| Intergovernmental | 171,200 | 116,613 | 247,067 | 154,487 |
| Charges for services | 491,900 | 542,727 | 536,500 | 533,070 |
| Interest | 20,000 | 7,150 | 7,000 | 12,585 |
| Other | 152,400 | 48,245 | 48,000 | 92,940 |
| Transfers in | 25,613 | 25,613 | 285,200 | 25,737 |
| Total Receipts | <u>\$ 1,804,113</u> | <u>\$ 1,944,605</u> | <u>\$ 2,158,767</u> | <u>\$ 2,157,413</u> |
| DISBURSEMENTS | | | | |
| County Commission | \$ 134,028 | \$ 133,797 | \$ 152,945 | \$ 146,798 |
| County Clerk | 201,839 | 203,979 | 257,280 | 225,182 |
| Buildings and grounds | 256,400 | 374,228 | 267,450 | 237,251 |
| Treasurer | 135,839 | 137,204 | 155,140 | 143,098 |
| Recorder of Deeds | 146,439 | 152,345 | 197,415 | 179,133 |
| Public Administrator | 54,076 | 45,890 | 50,850 | 50,417 |
| Other County government | 230,500 | 490,909 | 311,750 | 240,609 |
| Planning & Zoning | 35,990 | 27,102 | 41,100 | 23,780 |
| Health and welfare | 112,683 | 139,965 | 205,675 | 202,664 |
| Transfers out | 795,000 | 749,500 | 806,000 | 1,066,000 |
| Emergency fund | 150,000 | - | 150,000 | - |
| Total Disbursements | <u>\$ 2,252,794</u> | <u>\$ 2,454,919</u> | <u>\$ 2,595,605</u> | <u>\$ 2,514,932</u> |
| RECEIPTS OVER (UNDER) | | | | |
| DISBURSEMENTS | \$ (448,681) | \$ (510,314) | \$ (436,838) | \$ (357,519) |
| CASH AND INVESTMENTS, JANUARY 1 | <u>2,834,219</u> | <u>2,834,219</u> | <u>2,323,905</u> | <u>2,323,905</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u><u>\$ 2,385,538</u></u> | <u><u>\$ 2,323,905</u></u> | <u><u>\$ 1,887,067</u></u> | <u><u>\$ 1,966,386</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 & BRIDGE FUND | | | | ASSESSMENT FUND | | | |
|-----------------------------------|----------------------------|---------------------|---------------------|---------------------|-------------------------|-------------------|-------------------|-------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ 85,000 | \$ 91,529 | \$ 90,000 | \$ 97,957 | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 1,633,000 | 1,843,400 | 908,000 | 926,302 | 27,717 | 29,103 | 29,103 | 29,281 |
| Charges for services | 50,700 | 48,249 | 50,000 | 60,203 | 193,800 | 187,035 | 187,400 | 209,202 |
| Interest | 7,500 | 2,539 | 5,000 | 2,560 | 1,325 | 259 | 200 | 297 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 56,000 | 56,000 | 56,000 | 56,000 |
| Total Receipts | <u>\$ 1,776,200</u> | <u>\$ 1,985,717</u> | <u>\$ 1,053,000</u> | <u>\$ 1,087,022</u> | <u>\$ 278,842</u> | <u>\$ 272,397</u> | <u>\$ 272,703</u> | <u>\$ 294,780</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ 161,980 | \$ 159,950 | \$ 175,000 | \$ 171,201 | \$ 133,361 | \$ 158,197 | \$ 133,800 | \$ 135,807 |
| Employee fringe benefits | 33,010 | 55,752 | 67,350 | 65,217 | 42,600 | 46,641 | 48,145 | 33,962 |
| Materials and supplies | 458,750 | 352,389 | 605,500 | 310,242 | 4,600 | 4,961 | 6,880 | 4,529 |
| Services and other | 152,150 | 74,177 | 65,250 | 53,552 | 66,607 | 52,910 | 70,140 | 50,606 |
| Capital outlay | 161,000 | 120,020 | 40,000 | 44,364 | 2,000 | 2,264 | 2,000 | 2,510 |
| Construction | 1,255,000 | 1,027,795 | 150,000 | 35,507 | - | - | - | - |
| Transfers out | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | - |
| Total Disbursements | <u>\$ 2,241,890</u> | <u>\$ 1,810,083</u> | <u>\$ 1,123,100</u> | <u>\$ 700,083</u> | <u>\$ 249,168</u> | <u>\$ 264,973</u> | <u>\$ 260,965</u> | <u>\$ 227,414</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (465,690) | \$ 175,634 | \$ (70,100) | \$ 386,939 | \$ 29,674 | \$ 7,424 | \$ 11,738 | \$ 67,366 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>1,300,163</u> | <u>1,300,163</u> | <u>1,475,797</u> | <u>1,475,797</u> | <u>150,358</u> | <u>150,358</u> | <u>157,782</u> | <u>157,782</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 834,473</u> | <u>\$ 1,475,797</u> | <u>\$ 1,405,697</u> | <u>\$ 1,862,736</u> | <u>\$ 180,032</u> | <u>\$ 157,782</u> | <u>\$ 169,520</u> | <u>\$ 225,148</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

| | LICENSE OFFICE FUND | | | | LAW ENFORCEMENT SALES TAX FUND | | | |
|-----------------------------------|-------------------------|-----------|-----------|------------|--------------------------------|--------------|--------------|--------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | 325,000 | 340,440 | 340,440 | 355,096 |
| Intergovernmental | - | - | - | - | 2,798,331 | 3,349,860 | 4,443,854 | 4,281,488 |
| Charges for services | 68,000 | 65,882 | 68,000 | 58,860 | 232,600 | 199,735 | 660,658 | 107,763 |
| Interest | - | - | - | - | 500 | 236 | 200 | 371 |
| Other | - | - | - | - | 22,000 | 29,884 | 50,000 | 5,026 |
| Transfers in | - | - | - | - | 664,000 | 668,500 | 700,000 | 960,000 |
| Total Receipts | \$ 68,000 | \$ 65,882 | \$ 68,000 | \$ 58,860 | \$ 4,042,431 | \$ 4,588,655 | \$ 6,195,152 | \$ 5,709,744 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ 44,330 | \$ 46,230 | \$ 51,350 | \$ 49,804 | \$ 2,314,218 | \$ 2,429,937 | \$ 2,991,085 | \$ 2,991,583 |
| Employee fringe benefits | 4,976 | 4,732 | 7,350 | 6,577 | 429,090 | 472,278 | 827,075 | 700,901 |
| Materials and supplies | 500 | 620 | 600 | 498 | 59,041 | 303,779 | 270,300 | 307,895 |
| Services and other | 4,600 | 3,840 | 4,350 | 3,721 | 1,144,181 | 1,169,660 | 1,626,275 | 1,297,350 |
| Capital outlay | 500 | 2,543 | 1,100 | 326 | 95,750 | 213,001 | 472,700 | 395,401 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 54,906 | \$ 57,965 | \$ 64,750 | \$ 60,926 | \$ 4,042,280 | \$ 4,588,655 | \$ 6,187,435 | \$ 5,693,130 |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ 13,094 | \$ 7,917 | \$ 3,250 | \$ (2,066) | \$ 151 | \$ - | \$ 7,717 | \$ 16,614 |
| CASH AND INVESTMENTS, JANUARY 1 | 38,334 | 38,334 | 46,251 | 46,251 | 98 | 98 | 98 | 98 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 51,428 | \$ 46,251 | \$ 49,501 | \$ 44,185 | \$ 249 | \$ 98 | \$ 7,815 | \$ 16,712 |

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 DETAINEE FUND | | | | SENIOR SERVICES FUND | | | |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------------|------------------|------------------|-------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ 81,000 | \$ 88,567 | \$ 89,000 | \$ 99,658 |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 887 | 975 | 42 |
| Charges for services | 446,000 | 372,836 | 739,022 | 737,045 | - | - | - | - |
| Interest | - | - | - | - | 200 | 29 | 25 | 21 |
| Other | - | - | - | - | - | 1,026 | - | 2,880 |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 446,000</u> | <u>\$ 372,836</u> | <u>\$ 739,022</u> | <u>\$ 737,045</u> | <u>\$ 81,200</u> | <u>\$ 90,509</u> | <u>\$ 90,000</u> | <u>\$ 102,601</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 220,000 | 228,669 | 511,022 | 297,351 | 50 | 27 | - | - |
| Services and other | 17,300 | 23,993 | 4,500 | 8,470 | 92,950 | 90,272 | 98,847 | 98,847 |
| Capital outlay | 68,000 | 70,109 | 5,000 | 8,713 | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 305,300</u> | <u>\$ 322,771</u> | <u>\$ 520,522</u> | <u>\$ 314,534</u> | <u>\$ 93,000</u> | <u>\$ 90,299</u> | <u>\$ 98,847</u> | <u>\$ 98,847</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ 140,700 | \$ 50,065 | \$ 218,500 | \$ 422,511 | \$ (11,800) | \$ 210 | \$ (8,847) | \$ 3,754 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>139,049</u> | <u>139,049</u> | <u>189,114</u> | <u>189,114</u> | <u>13,822</u> | <u>13,822</u> | <u>14,032</u> | <u>14,032</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 279,749</u> | <u>\$ 189,114</u> | <u>\$ 407,614</u> | <u>\$ 611,625</u> | <u>\$ 2,022</u> | <u>\$ 14,032</u> | <u>\$ 5,185</u> | <u>\$ 17,786</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 | | | | PROSECUTING ATTORNEY COLLECTION FUND | | | |
|-----------------------------------|-------------------------|-----------|------------|-----------|--------------------------------------|----------|------------|----------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 10,100 | 9,580 | 8,500 | 9,917 | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Other | - | - | - | 6,008 | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 10,100 | \$ 9,580 | \$ 8,500 | \$ 15,925 | \$ - | \$ - | \$ - | \$ - |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 500 | - | - | - | - | - | - | - |
| Services and other | 3,780 | 4,361 | 17,280 | 14,239 | 1,200 | - | 1,200 | - |
| Capital outlay | 13,000 | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 17,280 | \$ 4,361 | \$ 17,280 | \$ 14,239 | \$ 1,200 | \$ - | \$ 1,200 | \$ - |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (7,180) | \$ 5,219 | \$ (8,780) | \$ 1,686 | \$ (1,200) | \$ - | \$ (1,200) | \$ - |
| CASH AND INVESTMENTS, JANUARY 1 | 26,151 | 26,151 | 31,370 | 31,370 | 1,299 | 1,299 | 1,299 | 1,299 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 18,971 | \$ 31,370 | \$ 22,590 | \$ 33,056 | \$ 99 | \$ 1,299 | \$ 99 | \$ 1,299 |

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

| | ELECTION SERVICES FUND | | | | ELECTION FUND | | | |
|-----------------------------------|-------------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|-------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | 2,892 | 1,000 | - | - | - | - | - |
| Charges for services | - | 1,677 | 1,000 | 15 | 26,000 | 49,178 | 20,000 | 58,716 |
| Interest | 50 | 12 | - | - | 300 | 13 | - | 68 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | 3,000 | 3,095 | 1,000 | 951 | 75,000 | 25,000 | 50,000 | 50,000 |
| Total Receipts | <u>\$ 3,050</u> | <u>\$ 7,676</u> | <u>\$ 3,000</u> | <u>\$ 966</u> | <u>\$ 101,300</u> | <u>\$ 74,191</u> | <u>\$ 70,000</u> | <u>\$ 108,784</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 1,000 | - | - | - | 49,000 | 41,620 | 27,500 | 18,063 |
| Services and other | 1,500 | 564 | 700 | 498 | 55,500 | 50,922 | 19,700 | 18,768 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | 2,100 | 3,095 | 1,000 | 951 |
| Total Disbursements | <u>\$ 2,500</u> | <u>\$ 564</u> | <u>\$ 700</u> | <u>\$ 498</u> | <u>\$ 106,600</u> | <u>\$ 95,637</u> | <u>\$ 48,200</u> | <u>\$ 37,782</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ 550 | \$ 7,112 | \$ 2,300 | \$ 468 | \$ (5,300) | \$ (21,446) | \$ 21,800 | \$ 71,002 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>6,599</u> | <u>6,599</u> | <u>13,711</u> | <u>13,711</u> | <u>23,280</u> | <u>23,280</u> | <u>1,834</u> | <u>1,834</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 7,149</u> | <u>\$ 13,711</u> | <u>\$ 16,011</u> | <u>\$ 14,179</u> | <u>\$ 17,980</u> | <u>\$ 1,834</u> | <u>\$ 23,634</u> | <u>\$ 72,836</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

| | PEACE OFFICER TRAINING FUND | | | | PROSECUTING ATTORNEY TRAINING FUND | | | |
|-----------------------------------|-----------------------------|----------|------------|------------|------------------------------------|----------|------------|----------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 4,100 | 3,915 | 4,100 | 4,647 | 3,500 | 3,313 | 3,500 | 2,204 |
| Interest | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | \$ 4,100 | \$ 3,915 | \$ 4,100 | \$ 4,647 | \$ 3,500 | \$ 3,313 | \$ 3,500 | \$ 2,204 |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 11,150 | 4,491 | 11,150 | 10,754 | 4,500 | 1,625 | 4,500 | 1,598 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | \$ 11,150 | \$ 4,491 | \$ 11,150 | \$ 10,754 | \$ 4,500 | \$ 1,625 | \$ 4,500 | \$ 1,598 |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (7,050) | \$ (576) | \$ (7,050) | \$ (6,107) | \$ (1,000) | \$ 1,688 | \$ (1,000) | \$ 606 |
| CASH AND INVESTMENTS, JANUARY 1 | 8,627 | 8,627 | 8,051 | 8,051 | 5,257 | 5,257 | 6,945 | 6,945 |
| CASH AND INVESTMENTS, DECEMBER 31 | \$ 1,577 | \$ 8,051 | \$ 1,001 | \$ 1,944 | \$ 4,257 | \$ 6,945 | \$ 5,945 | \$ 7,551 |

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

| | COUNTY LAW RESTITUTION FUND | | | | AMERICAN RESCUE PLAN ACT FUND | | | |
|--|-----------------------------|-----------------|------------------|-----------------|-------------------------------|-------------------|-------------------|-------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 880,000 | 876,334 | - | 95 |
| Charges for services | 100 | 543 | 500 | 52 | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 100</u> | <u>\$ 543</u> | <u>\$ 500</u> | <u>\$ 52</u> | <u>\$ 880,000</u> | <u>\$ 876,334</u> | <u>\$ -</u> | <u>\$ 95</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 10,600 | 1,459 | 10,300 | 1,870 | - | - | - | - |
| Services and other | - | - | - | - | 1,605,000 | 803,357 | 814,000 | 681,259 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 10,600</u> | <u>\$ 1,459</u> | <u>\$ 10,300</u> | <u>\$ 1,870</u> | <u>\$ 1,605,000</u> | <u>\$ 803,357</u> | <u>\$ 814,000</u> | <u>\$ 681,259</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ (10,500) | \$ (916) | \$ (9,800) | \$ (1,818) | \$ (725,000) | \$ 72,977 | \$ (814,000) | \$ (681,164) |
| CASH AND INVESTMENTS, JANUARY 1 | <u>10,793</u> | <u>10,793</u> | <u>9,877</u> | <u>9,877</u> | <u>741,341</u> | <u>741,341</u> | <u>814,318</u> | <u>814,318</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 293</u> | <u>\$ 9,877</u> | <u>\$ 77</u> | <u>\$ 8,059</u> | <u>\$ 16,341</u> | <u>\$ 814,318</u> | <u>\$ 318</u> | <u>\$ 133,154</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

| | GRAVEL SALES TAX FUND | | | | ADMINISTRATIVE HANDLING COST FUND | | | |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------|-----------------------------------|------------------|------------------|------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | 325,000 | 340,440 | 330,000 | 355,096 | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 700 | 1,717 | 1,800 | 2,572 |
| Interest | 1,400 | 361 | 350 | 492 | 50 | 17 | - | 16 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 326,400</u> | <u>\$ 340,801</u> | <u>\$ 330,350</u> | <u>\$ 355,588</u> | <u>\$ 750</u> | <u>\$ 1,734</u> | <u>\$ 1,800</u> | <u>\$ 2,588</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 482,505 | 260,644 | 522,860 | 246,027 | 10,000 | 1,242 | 10,000 | 2,187 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 482,505</u> | <u>\$ 260,644</u> | <u>\$ 522,860</u> | <u>\$ 246,027</u> | <u>\$ 10,000</u> | <u>\$ 1,242</u> | <u>\$ 10,000</u> | <u>\$ 2,187</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (156,105) | \$ 80,157 | \$ (192,510) | \$ 109,561 | \$ (9,250) | \$ 492 | \$ (8,200) | \$ 401 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>204,699</u> | <u>204,699</u> | <u>284,856</u> | <u>284,856</u> | <u>13,493</u> | <u>13,493</u> | <u>13,985</u> | <u>13,985</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 48,594</u> | <u>\$ 284,856</u> | <u>\$ 92,346</u> | <u>\$ 394,417</u> | <u>\$ 4,243</u> | <u>\$ 13,985</u> | <u>\$ 5,785</u> | <u>\$ 14,386</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

| | LOCAL EMERGENCY PLANNING COMMISSION FUND | | | | RECORD STORAGE FUND | | | |
|-----------------------------------|--|-----------------|-----------------|-------------|-------------------------|------------------|------------------|------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | 3,500 | 3,962 | 4,000 | - | - | - | - | - |
| Charges for services | - | - | - | - | 8,000 | 6,894 | 8,200 | 5,841 |
| Interest | - | - | - | - | 300 | 31 | 50 | 26 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 3,500</u> | <u>\$ 3,962</u> | <u>\$ 4,000</u> | <u>\$ -</u> | <u>\$ 8,300</u> | <u>\$ 6,925</u> | <u>\$ 8,250</u> | <u>\$ 5,867</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 3,500 | 3,962 | 4,000 | - | 12,000 | 4,592 | 5,000 | 4,285 |
| Capital outlay | - | - | - | - | 3,000 | 3,300 | 3,500 | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 3,500</u> | <u>\$ 3,962</u> | <u>\$ 4,000</u> | <u>\$ -</u> | <u>\$ 15,000</u> | <u>\$ 7,892</u> | <u>\$ 8,500</u> | <u>\$ 4,285</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ - | \$ - | \$ - | \$ - | \$ (6,700) | \$ (967) | \$ (250) | \$ 1,582 |
| CASH AND INVESTMENTS, JANUARY 1 | - | - | - | - | 23,459 | 23,459 | 22,492 | 22,492 |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 16,759</u> | <u>\$ 22,492</u> | <u>\$ 22,242</u> | <u>\$ 24,074</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 REVOLVING FUND | | | | TAX MAINTENANCE FUND | | | |
|-----------------------------------|-------------------------|------------------|------------------|------------------|-------------------------|------------------|------------------|------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 9,000 | 3,109 | 3,500 | 1,274 | 17,000 | 16,326 | 17,000 | 19,443 |
| Interest | - | - | - | - | 300 | 58 | 60 | 50 |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 9,000</u> | <u>\$ 3,109</u> | <u>\$ 3,500</u> | <u>\$ 1,274</u> | <u>\$ 17,300</u> | <u>\$ 16,384</u> | <u>\$ 17,060</u> | <u>\$ 19,493</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | - |
| Services and other | 18,500 | 3,151 | 18,500 | 11,330 | 23,250 | 9,589 | 23,250 | 17,616 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | 5,000 | 5,613 | 5,000 | 5,737 |
| Total Disbursements | <u>\$ 18,500</u> | <u>\$ 3,151</u> | <u>\$ 18,500</u> | <u>\$ 11,330</u> | <u>\$ 28,250</u> | <u>\$ 15,202</u> | <u>\$ 28,250</u> | <u>\$ 23,353</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (9,500) | \$ (42) | \$ (15,000) | \$ (10,056) | \$ (10,950) | \$ 1,182 | \$ (11,190) | \$ (3,860) |
| CASH AND INVESTMENTS, JANUARY 1 | <u>55,355</u> | <u>55,355</u> | <u>55,313</u> | <u>55,313</u> | <u>42,445</u> | <u>42,445</u> | <u>43,627</u> | <u>43,627</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 45,855</u> | <u>\$ 55,313</u> | <u>\$ 40,313</u> | <u>\$ 45,257</u> | <u>\$ 31,495</u> | <u>\$ 43,627</u> | <u>\$ 32,437</u> | <u>\$ 39,767</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 | | | | DOMESTIC VIOLENCE FUND | | | |
|--|-------------------------|---------------------|----------------------|---------------------|-------------------------|-----------------|-----------------|-----------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | 325,000 | 340,440 | 339,350 | 355,095 | - | - | - | - |
| Intergovernmental | 16,074,937 | 8,867,342 | 13,428,970 | 5,883,945 | - | - | - | - |
| Charges for services | - | - | - | - | 600 | 594 | 600 | 564 |
| Interest | 5,000 | 57,963 | 195 | 2,138 | - | - | - | - |
| Other | 12,000 | - | 1,726,600 | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 16,416,937</u> | <u>\$ 9,265,745</u> | <u>\$ 15,495,115</u> | <u>\$ 6,241,178</u> | <u>\$ 600</u> | <u>\$ 594</u> | <u>\$ 600</u> | <u>\$ 564</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 3,476,975 | 1,953,725 | 11,250 | - | - | - | - | - |
| Services and other | 1,995,000 | 2,828,781 | 2,860,246 | 2,638,606 | 2,000 | - | 2,600 | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Construction | 9,130,000 | 3,925,709 | 11,586,600 | 3,637,720 | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 14,601,975</u> | <u>\$ 8,708,215</u> | <u>\$ 14,458,096</u> | <u>\$ 6,276,326</u> | <u>\$ 2,000</u> | <u>\$ -</u> | <u>\$ 2,600</u> | <u>\$ -</u> |
| RECEIPTS OVER (UNDER) DISBURSEMENTS | \$ 1,814,962 | \$ 557,530 | \$ 1,037,019 | \$ (35,148) | \$ (1,400) | \$ 594 | \$ (2,000) | \$ 564 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>3,168,584</u> | <u>3,168,584</u> | <u>3,726,114</u> | <u>3,726,114</u> | <u>2,823</u> | <u>2,823</u> | <u>3,417</u> | <u>3,417</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 4,983,546</u> | <u>\$ 3,726,114</u> | <u>\$ 4,763,133</u> | <u>\$ 3,690,966</u> | <u>\$ 1,423</u> | <u>\$ 3,417</u> | <u>\$ 1,417</u> | <u>\$ 3,981</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, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 25,000 | 12,774 | 25,000 | 18,116 | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | 1,000 | - | 17,723 | 17,723 |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 25,000</u> | <u>\$ 12,774</u> | <u>\$ 25,000</u> | <u>\$ 18,116</u> | <u>\$ 1,000</u> | <u>\$ -</u> | <u>\$ 17,723</u> | <u>\$ 17,723</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | 11,000 | 14,276 | 12,000 | 7,523 | - | - | - | - |
| Services and other | 2,000 | 618 | 2,000 | 715 | 2,500 | - | 16,000 | 16,000 |
| Capital outlay | 10,500 | 8,089 | 10,250 | 5,372 | - | - | - | - |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 23,500</u> | <u>\$ 22,983</u> | <u>\$ 24,250</u> | <u>\$ 13,610</u> | <u>\$ 2,500</u> | <u>\$ -</u> | <u>\$ 16,000</u> | <u>\$ 16,000</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ 1,500 | \$ (10,209) | \$ 750 | \$ 4,506 | \$ (1,500) | \$ - | \$ 1,723 | \$ 1,723 |
| CASH AND INVESTMENTS, JANUARY 1 | <u>11,322</u> | <u>11,322</u> | <u>1,113</u> | <u>1,113</u> | <u>1,851</u> | <u>1,851</u> | <u>1,851</u> | <u>1,851</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 12,822</u> | <u>\$ 1,113</u> | <u>\$ 1,863</u> | <u>\$ 5,619</u> | <u>\$ 351</u> | <u>\$ 1,851</u> | <u>\$ 3,574</u> | <u>\$ 3,574</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

| | LAW LIBRARY FUND | | | | HELP AMERICA VOTE ACT FUND | | | |
|-----------------------------------|-------------------------|-----------------|-----------------|-----------------|----------------------------|-------------|------------------|------------------|
| | Year Ended December 31, | | | | Year Ended December 31, | | | |
| | 2022 | | 2023 | | 2022 | | 2023 | |
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| RECEIPTS | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales taxes | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | 13,247 | 13,247 |
| Charges for services | 5,683 | 5,010 | 3,600 | 2,865 | - | - | - | - |
| Interest | 5 | 4 | 3 | 4 | - | - | - | - |
| Other | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - |
| Total Receipts | <u>\$ 5,688</u> | <u>\$ 5,014</u> | <u>\$ 3,603</u> | <u>\$ 2,869</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,247</u> | <u>\$ 13,247</u> |
| DISBURSEMENTS | | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee fringe benefits | - | - | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - | - | 392 |
| Services and other | 7,000 | 4,291 | 4,000 | 704 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 13,247 | 12,855 |
| Construction | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - |
| Total Disbursements | <u>\$ 7,000</u> | <u>\$ 4,291</u> | <u>\$ 4,000</u> | <u>\$ 704</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,247</u> | <u>\$ 13,247</u> |
| RECEIPTS OVER (UNDER) | | | | | | | | |
| DISBURSEMENTS | \$ (1,312) | \$ 723 | \$ (397) | \$ 2,165 | \$ - | \$ - | \$ - | \$ - |
| CASH AND INVESTMENTS, JANUARY 1 | <u>1,997</u> | <u>1,997</u> | <u>2,720</u> | <u>2,720</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| CASH AND INVESTMENTS, DECEMBER 31 | <u>\$ 685</u> | <u>\$ 2,720</u> | <u>\$ 2,323</u> | <u>\$ 4,885</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
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2022 AND 2023

| Fund/Account | Cash and Cash Equivalents | Receipts | Disbursements | Cash and Cash Equivalents | Receipts | Disbursements | Cash and Cash Equivalents |
|----------------------------------|------------------------------|----------------------|----------------------|------------------------------|----------------------|----------------------|------------------------------|
| | January 1, 2022 | | | December 31, 2022 | | | December 31, 2023 |
| Treasurer Tax Surplus Sale | \$ 12,773 | \$ 3,651 | \$ 6,328 | \$ 10,096 | \$ 9,076 | \$ 1,381 | \$ 17,791 |
| Treasurer School Fines | 105,801 | 176,871 | 202,527 | 80,145 | 106,692 | 136,225 | 50,612 |
| Treasurer Retirement (CERF) | 1 | 100,460 | 100,460 | 1 | 104,462 | 104,462 | 1 |
| Treasurer Sheriff Deputy Salary | - | 3,000 | 3,000 | - | 3,172 | 3,172 | - |
| Treasurer Unclaimed Fees | 193 | - | - | 193 | - | 184 | 9 |
| Treasurer Charitable | 335 | - | - | 335 | - | - | 335 |
| Treasurer Time Payment | 2,482 | 77 | - | 2,559 | 112 | - | 2,671 |
| Collector | 5,246,525 | 12,930,607 | 12,572,935 | 5,604,197 | 13,661,809 | 14,114,348 | 5,151,658 |
| Recorder | - | 89,053 | 82,510 | 6,543 | 74,993 | 76,164 | 5,372 |
| License Office | 7,614 | 150,570 | 152,897 | 5,287 | 173,219 | 170,706 | 7,800 |
| Prosecuting Attorney-Restitution | 8,042 | 23,132 | 29,940 | 1,234 | 43,039 | 31,824 | 12,449 |
| Sheriff Trust Account | 7,267 | 78,815 | 79,648 | 6,434 | 62,971 | 67,995 | 1,410 |
| Sheriff Board Bill Account | 372 | 61,784 | 60,968 | 1,188 | 31,319 | 30,287 | 2,220 |
| Sheriff Shop with a Cop | 2,375 | 18,918 | 10,431 | 10,862 | 14,560 | 17,249 | 8,173 |
| Sheriff K-9 | - | 100 | - | 100 | 18,123 | 12,036 | 6,187 |
| Sheriff Detention Center | 111,507 | 1,612,869 | 1,603,037 | 121,339 | 1,013,405 | 1,071,641 | 63,103 |
| Public Administrator | 288,563 | 264,704 | 220,545 | 332,722 | 290,285 | 317,511 | 305,496 |
| Total | <u>\$ 5,793,850</u> | <u>\$ 15,514,611</u> | <u>\$ 15,125,226</u> | <u>\$ 6,183,235</u> | <u>\$ 15,607,237</u> | <u>\$ 16,155,185</u> | <u>\$ 5,635,287</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, 2022 and 2023

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 Governmental 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 under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

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 (other than the portion that is funded by the General Revenue Fund) 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.
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. Actual expenditures exceeded budgeted amounts for the following funds:

| | <u>2023</u> | <u>2022</u> |
|-------------------------------------|-------------|-------------|
| Assessment | N/A | ✓ |
| License Office | N/A | ✓ |
| Law Enforcement Sales Tax | N/A | ✓ |
| Inmate Detainee | N/A | ✓ |
| Local Emergency Planning Commission | N/A | ✓ |

The actual expenditures of the General Revenue Fund in 2022 per the audited financial statements exceeded the amount budgeted, but this was due to an adjustment related to the Little Otter Creek certificates of participation. The County did not approve expenditures out of the Fund in excess of the amount budgeted.

- 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 years 2023 and 2022, for purposes of taxation were:

| | <u>2023</u> | <u>2022</u> |
|------------------------|-----------------------|-----------------------|
| Real Estate | \$ 95,381,320 | \$ 89,670,200 |
| Personal Property | 41,969,145 | 41,619,830 |
| Railroad and Utilities | <u>65,038,725</u> | <u>63,020,858</u> |
| Total | <u>\$ 202,389,190</u> | <u>\$ 194,310,888</u> |

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

| | <u>2023</u> | <u>2022</u> |
|-----------------|-------------|-------------|
| General Revenue | \$ 0.2479 | \$ 0.2384 |
| Senior Services | 0.0500 | 0.0500 |

In addition to the levy above, the County receives 5% of road & bridge taxes levied and collected by each township in the County.

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from 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, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute,

or time certificates of deposit. 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 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. Cash includes deposits and short-term investments with maturities that are less than ninety days. 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, 2023, the County had the following cash and investment balances:

| | <u>Carrying Value</u> | <u>Bank Balance</u> | <u>FDIC Coverage</u> |
|---|-----------------------|---------------------|--------------------------|
| Cash and Cash Equivalents | \$ 6,544,115 | \$ 6,735,616 | \$ 254,885 |
| Investments | <u>2,699,467</u> | <u>2,699,467</u> | <u>250,000</u> |
| Total Governmental Funds | <u>\$ 9,243,582</u> | <u>\$ 9,435,083</u> | <u>\$ 504,885</u> |
| Cash and Cash Equivalents - Fiduciary Funds | \$ 5,635,287 | \$ 6,358,920 | \$ 713,891 |

At December 31, 2022, the County had the following cash and investment balances:

| | <u>Carrying Value</u> | <u>Bank Balance</u> | <u>FDIC Coverage</u> |
|---|-----------------------|----------------------|--------------------------|
| Cash and Cash Equivalents | \$ 6,223,403 | \$ 7,086,905 | \$ 252,720 |
| Investments | <u>3,026,469</u> | <u>3,026,469</u> | <u>250,000</u> |
| Total Governmental Funds | <u>\$ 9,249,872</u> | <u>\$ 10,113,374</u> | <u>\$ 502,720</u> |
| Cash and Cash Equivalents - Fiduciary Funds | \$ 6,183,235 | \$ 6,497,584 | \$ 862,586 |

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 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, Sections 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 June 30th statutorily required contribution rates were 2.4% and 3% (General), and 3.8% and 5.1% (Police) of annual covered payroll for 2023 and 2022 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, 2023 and 2022, full time employees of the County contributed \$130,808 and \$110,428. For the years ended December 31, 2023 and 2022, the County contributed \$84,991 and \$91,901 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. In 2023, the County elected to make contributions on behalf of employees. During 2023, the County contributed \$142,784 to CERF for the year then ended. During 2022, the County collected and remitted to CERF employee contributions of \$120,361 for the year 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 \$11,628, respectively, for the years ended December 31, 2023 and 2022.

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, 2023 and 2022 were \$19,025 and \$20,606, 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 20 days for employees with 20 or more years of service. Thirty days after the anniversary date, if workload has not permitted the employee to take vacation, unused vacation leave time may be paid to the employee. 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, 2023:

- 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. In 2022, the County refinanced the COPS into a Series 2022A and 2022B certificate with a total principal amount of \$6,150,000. The Series 2022A certificate has a principal amount of \$4,150,000 with a varied interest rate up to 3%, which shall be paid semiannually and terminates on January 1, 2044. The Series 2022B certificate has a principal amount limited to \$2,000,000 with an interest rate of 5.5%, which shall begin accruing on the date of each advance until the repayment of each advance, whether at or before the Series 2022B maturity date of January 1, 2025.

| Fiscal Year Ending December 31, | Principal | Interest | Total |
|------------------------------------|---------------------|---------------------|---------------------|
| 2024 | \$ 150,000 | \$ 105,662 | \$ 255,662 |
| 2025 | 150,000 | 103,525 | 253,525 |
| 2026 | 155,000 | 100,933 | 255,933 |
| 2027 | 155,000 | 98,297 | 253,297 |
| 2028 | 160,000 | 95,380 | 255,380 |
| 2029 - 2033 | 855,000 | 417,938 | 1,272,938 |
| 2034 - 2038 | 980,000 | 283,800 | 1,263,800 |
| 2039 - 2043 | 1,140,000 | 124,950 | 1,264,950 |
| 2044 | 250,000 | 3,750 | 253,750 |
| Totals | <u>\$ 3,995,000</u> | <u>\$ 1,334,235</u> | <u>\$ 5,329,235</u> |

- B. In April 2011, the County entered into a 15-year capital lease related to the Detention Center. 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 extension agreement with Bank Northwest for up to \$500,000 at an interest rate of 4.95% to construct an outdoor recreation area at the Detention Center, which was added to the \$1,000 remaining balance on the old debt. On November 16, 2020 an extension agreement was signed, modifying the maturity to November 16, 2026 and requiring monthly payments of \$5,478 beginning December 16, 2020. The remaining balance of \$1,050 at December 31, 2021 was paid during the year ending December 31, 2022.
- C. In November 2022, the county entered into a 3-year lease agreement to finance the purchase of six 2022 Ford Police Interceptor Utility and a 2022 Ford Expedition at a cost of \$195,225 after trade-in allowance. The agreement requires four payments of \$54,427 with an interest rate of 7.79% and terminates in November 2025.

| Fiscal Year Ending December 31, | Principal | Interest | Total |
|------------------------------------|------------------|------------------|-------------------|
| 2024 | \$ 46,845 | \$ 7,582 | \$ 54,427 |
| 2025 | 50,494 | 3,933 | 54,427 |
| Totals | <u>\$ 97,339</u> | <u>\$ 11,515</u> | <u>\$ 108,854</u> |

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

| Description | Balance 12/31/2022 | Additions | Payments | Balance 12/31/2023 | Interest Paid |
|-------------------------------|-----------------------|-----------|--------------|-----------------------|------------------|
| Certificates of Participation | \$4,150,000 | \$ - | \$ (155,000) | \$3,995,000 | \$ 107,417 |
| Ford Master Agreement | 140,798 | - | (43,459) | 97,339 | 10,968 |

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

| Description | Balance 12/31/2021 | Additions | Payments | Balance 12/31/2022 | Interest Paid |
|-------------------------------|-----------------------|--------------|----------------|-----------------------|------------------|
| Certificates of Participation | \$ 1,490,000 | \$ 4,150,000 | \$ (1,490,000) | \$ 4,150,000 | \$ 45,429 |
| Detention Center | 1,050 | - | (1,050) | - | - |
| Ford Master Agreement | - | 195,225 | (54,427) | 140,798 | - |

8. OPERATING LEASES

- A. In March 2019, the county entered into 5 year operating lease agreements for Ricoh copier machines for the Recorder and Sheriff offices. The lease agreement for the Recorder requires monthly payments of \$94. The lease agreement for the Sheriff requires monthly payments of \$152. Both lease agreements terminate in March 2024.

| Fiscal Year Ending December 31, | Recorder | Sheriff | Total |
|------------------------------------|----------|---------|--------|
| 2024 | \$ 283 | \$ 456 | \$ 739 |

- B. In June 2021, the County entered into a 63 month operating lease agreement for Toshiba copiers for the Assessor and County Clerk offices. The lease agreement for the Assessor requires monthly payments of \$445. The lease agreement for the County Clerk requires monthly payments of \$170 or quarterly payments of \$510. Both lease agreements terminate in September 2026.

| Fiscal Year Ending December 31, | Assessor's Office | County Clerk's Office | Total |
|------------------------------------|----------------------|--------------------------|------------------|
| 2024 | \$ 5,338 | \$ 2,042 | \$ 7,380 |
| 2025 | 5,338 | 2,042 | 7,380 |
| 2026 | 4,004 | 1,531 | 5,535 |
| Totals | <u>\$ 14,680</u> | <u>\$ 5,615</u> | <u>\$ 20,295</u> |

- C. In May 2021, the County entered into a 5-year operating lease agreement with Pitney Bowes for a postage meter requiring monthly payments of \$62 or quarterly payments of \$186 and terminates in May 2026.

| Fiscal Year Ending December 31, | Amount |
|------------------------------------|-----------------|
| 2024 | \$ 745 |
| 2025 | 745 |
| 2026 | 373 |
| Totals | <u>\$ 1,863</u> |

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 7, 2024, the date the financial statements were available to be issued.

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, 2022 and 2023, 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 October 7, 2024.

Report on 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) as a basis for designing 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-001.

Caldwell County, Missouri's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Caldwell County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Caldwell County, Missouri's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 7, 2024

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

Opinion on Each Major Federal Program

We have audited Caldwell County, Missouri's compliance with the types of compliance requirements identified as subject to audit 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, 2022 and 2023. 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.

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, 2022 and 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Caldwell County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Caldwell County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Caldwell County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Caldwell County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Caldwell County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Caldwell County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Caldwell County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Caldwell County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Caldwell County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Caldwell County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
October 7, 2024

CALDWELL COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

| Federal Assistance Listing Number | Federal Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Federal Expenditures | |
|-----------------------------------|---|--|-------------------------|--------------|
| | | | Year Ended December 31, | |
| | | | 2022 | 2023 |
| | U. S. DEPARTMENT OF AGRICULTURE | | | |
| | Direct Program - | | | |
| 10.904 | Watershed Protection and Flood Prevention | NR206424XXXXC080 | \$ 4,349,081 | \$ 3,418,558 |
| | U. S. DEPARTMENT OF JUSTICE | | | |
| | Passed through Missouri Department of Public Safety - | | | |
| 16.575 | Crime Victim Assistance | ER130200072 | 41,106 | 44,722 |
| 16.607 | Bulletproof Vest Partnership Program | 2020BUBX2002120 | - | 1,399 |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant | 2020-MU-BX-K001 | - | 11,683 |
| | U. S. DEPARTMENT OF TRANSPORTATION | | | |
| | Passed through Missouri Department of Transportation - | | | |
| 20.205 | Highway Planning and Construction (Cluster) | BRO-B013(40) | 1,027,795 | - |
| | | BRO-R013(41) | - | 24,163 |
| | | BRO-R013(42) | - | 6,120 |
| | | BRO-R013(43) | - | 5,225 |
| | Total 20.205 | | \$ 1,027,795 | \$ 35,508 |
| | U. S. DEPARTMENT OF THE TREASURY | | | |
| | Direct Program - | | | |
| 21.027 | COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | | 803,357 | 681,259 |
| | ELECTION ASSISTANCE COMMISSION | | | |
| | Passed through Missouri Secretary of State - | | | |
| 90.401 | Help America Vote Act Requirement Payments | N/A | - | 13,247 |
| | U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| | Passed through Missouri Department of Social Services - | | | |
| 93.563 | Child Support Enforcement | ER10220C010 | 120,996 | 123,163 |
| | U.S. DEPARTMENT OF HOMELAND SECURITY | | | |
| | Passed through Missouri Department of Public Safety - | | | |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 4612-DR-MO | 77,506 | 45,118 |
| 97.042 | Emergency Management Performance Grants | EMK-2020-EP-0004-SL04 | 49,336 | - |
| | | EMK-2021-EP-0006-18 | 14,063 | - |
| | | EMK-2022-EP-0004-16 | 15,786 | 10,729 |
| | | EMK-2022-EP-0004-SL02 | - | 21,199 |
| | | EMK-2023-EP-0004-15 | - | 50,000 |
| | Total 97.042 | | \$ 79,185 | \$ 81,928 |
| | Total Expenditures of Federal Awards | | \$ 6,499,026 | \$ 4,456,585 |

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, 2022 AND 2023

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, 2023 and 2022. 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 minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2023 and 2022.

CALDWELL COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2022 AND 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X 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>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------------------|---|
| 10.904 | Watershed Protection and Flood Prevention |
| 20.205 | Highway Planning and Construction |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |

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

None reported

ITEMS OF NONCOMPLIANCE

2023-001: Budgetary Compliance

Criteria: Section 50.740, RSMo prohibits expenditures in excess of the approved budget.

Condition: Actual expenditures exceeded budgeted expenditures for the Assessment, License Office, Law Enforcement Sales Tax, Inmate Detainee, and Local Emergency Planning Commission Funds in 2022.

Cause: The County did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts during 2022.

Effect: Budgetary controls are significant to the proper management and custodianship of County funds. Compliance with statutory requirements related to budgets will improve controls over County funds and help maintain the integrity of the budget process.

Recommendation: We recommend the County implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget.

County's Response: The County Commission works hard to manage existing funds available and expected revenues when calculating the numerous budgets for the county. As the County Commission uses the best information available to calculate all of their responsible budgets, there are sometimes unexpected grants, repairs, and expenses that cannot be accounted for when preparing the budget in January.

The County will work to implement procedures to help ensure compliance with state statutes or if unexpected grants, repairs or expenditures occur, the county will follow the appropriate procedures to amend the budget.

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

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-002: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Agriculture (USDA), U.S. Department of Housing and Urban Development (HUD), U.S. Department of Justice (DOJ), U.S. Department of the Treasury (Treasury),

U.S. Department of Health and Human Services (HHS), and U.S. Department of Homeland Security (DHS)

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

Federal Assistance Listing Number: 10.904, 14.225, 16.575, 16.738, 21.027, 93.563, 97.036, 97.042, 97.067

Program Title: Watershed Protection and Flood Prevention, Community Development Block Grants, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant, Coronavirus State and Local Fiscal Recovery Funds, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters), Emergency Management Performance Grants, Homeland Security Grant Program

Pass-through Entity Identifying Number: NR206424XXXXC080, 2017-PF-33, ER130200072, 2020-MU-BX-K001, ER10220C010, 4612-DR-MO, EMK-2020-EP-0004-SL04, EMK-2021-EP-0006-18, EMK-2022-EP-0004-16, EMK-2022-EP-0004-SL02, EMK-2023-EP-0004-15

Award Year: 2022 and 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) 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, 2021 and 2020 as item 2021-002.

Condition: The SEFA reported by the County in the 2024 and 2023 annual budget documents contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2023 SEFA and amount supported by underlying accounting records are summarized as follows:

| Federal Agency | ALN | Program | Original SEFA | Supported | Difference |
|-----------------------|------------|---|----------------------|------------------|-------------------|
| USDA | 10.904 | Watershed Protection and Flood Prevention | 3,784,250 | 3,418,558 | 365,692 |
| HUD | 14.225 | Community Development Block Grants | 79,093 | - | 79,093 |
| DOJ | 16.575 | Crime Victim Assistance | 24,766 | 44,722 | (19,956) |
| DOJ | 16.738 | Edward Byrne Memorial Justice Assistance Grant | 25,836 | 11,683 | 14,153 |
| Treasury | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 142,739 | 681,259 | (538,520) |
| DHS | 97.042 | Emergency Management Performance Grants | 73,100 | 81,928 | (8,828) |

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

| Federal Agency | ALN | Program | Original SEFA | Supported | Difference |
|-----------------------|------------|---|----------------------|------------------|-------------------|
| USDA | 10.904 | Watershed Protection and Flood Prevention | 3,961,138 | 4,349,081 | (387,943) |
| DOJ | 16.575 | Crime Victim Assistance | 44,093 | 41,106 | 2,987 |
| Treasury | 21.027 | Coronavirus State and Local Fiscal Recovery Funds | 876,015 | 803,357 | 72,658 |
| HHS | 93.563 | Child Support Enforcement | 31,247 | 120,996 | (89,749) |
| DHS | 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | - | 77,506 | (77,506) |
| DHS | 97.042 | Emergency Management Performance Grants | 102,687 | 79,185 | 23,502 |
| DHS | 97.067 | Homeland Security Grant Program | 56,314 | - | 56,314 |

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

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, 2023 and 2022.

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.

County's Response: I was a newly elected official in 2023 with no prior training in the County Clerk's

office. I had no knowledge of how SEFA monies were to be reported. After this finding was brought to my attention, internal controls were implemented. A process/procedure was put into place where all grants received are tracked, as are the expenditures for each grant. The clerk and deputy clerk are now involved in the grant tracking procedure as well as reviewing the SEFA report for accuracy after it is prepared.

In January 2025 a Grant Policy was adopted by the Caldwell County Commission to make all county employees aware of the process for reporting and tracking grants received. The Grant Expenditures and Reimbursements Tracking Procedures were also revised. The procedure now involves not only the county clerk and deputy clerk, but also the grant applicant, accounts payable clerk, and the county Collector/Treasurer. The SEFA report will be reviewed by all involved to help ensure accuracy.

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**

DALE AKEY
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 Tuesday in January, April,
July and October

Jamy Aubrey
Clerk to the Commission

Regular meeting: Tuesdays

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, 2021 and 2020.

2021-001: A formal assessment of the risks of fraud within the County has not been performed.

Status: Considered resolved.

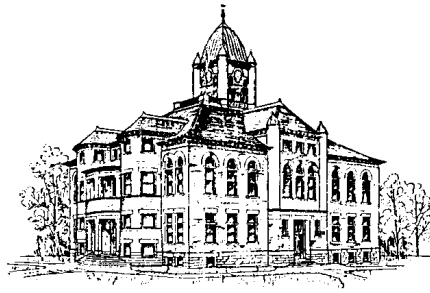
2021-002: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2021 and 2022 annual budget documents contained errors in amounts of federal expenditures reported.

Status: Not resolved, see finding 2023-002.

DALE AKEY
Presiding Commissioner
Hamilton, MO 64644

RANDY HOWELL
Eastern District Commissioner
Polo, MO 64671

REX HIBLER
Western District Commissioner
Cameron, MO 64429



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

Jamy Aubrey
Clerk to the Commission

Regular meeting: Tuesdays

CALDWELL COUNTY COMMISSION

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

January 30, 2025

CALDWELL COUNTY, MISSOURI **AMENDED CORRECTIVE ACTION PLAN**

Re: Amended Corrective Action Plan for Finding Reference Number: 2023-002
To include date of completion per 2 CFR 200.511(c)

Finding Reference Number: 2023-001
Federal Agency: N/A
Program Name: N/A
Assistance Listing Number: N/A
Responsible Official: County Commission

Views of Responsible Individuals: The county commission works hard to manage existing funds available and expected revenues when calculating the numerous budgets for the county. As the county commission uses the best information available to calculate all their responsible budgets, there are sometimes unexpected grants, repairs, and expenses that cannot be accounted for when preparing the budget in January.

The County will work to implement procedures to help ensure compliance with state statutes or if unexpected grants, repairs or expenditures occur, the county will follow the appropriate procedures to amend the budget.

Finding Reference Number: 2023-002

Federal Agency: U.S. Department of Agriculture (USDA), U.S. Department of Housing and Urban Development (HUD), U.S. Department of Justice (DOJ), U.S.

Department of the Treasury (Treasury), U.S. Department of Health and Human Services (HHS), and U.S. Department of Homeland Security (DHS)

Program Name: Watershed Protection and Flood Prevention, Community Development Block Grants, Crime Victim Assistance, Edward Byrne Memorial Justice Assistance Grant, Coronavirus State and Local Fiscal Recovery Funds, Child Support Enforcement, Disaster Grants – Public Assistance (Presidentially Declared Disasters), Emergency Management Performance Grants, Homeland Security Grant Program

Assistance Listing Number: 10.904, 14.225, 16.575, 16.738, 21.027, 93.563, 97.036, 97.042, 97.067

Responsible Official: Jamy Aubrey, County Clerk

Views of Responsible Individuals: **I was a newly elected official in 2023 with no prior training in the County Clerk's office. I had no knowledge of how SEFA monies were to be reported. After this audit finding was brought to my attention, internal controls were implemented. A process/procedure was put into place where all grants received are tracked, as are the expenditures for each grant. The clerk and deputy clerk are now involved in the grant tracking procedure as well as reviewing the SEFA report for accuracy after it is prepared.**

In January 2025 a Grant Policy was adopted by the Caldwell County Commission to make all county employees aware of the process for reporting and tracking grants received. The Grant Expenditures and Reimbursements Tracking Procedures were also revised. The procedure now involves not only the county clerk and deputy clerk, but also the grant applicant, accounts payable clerk, and the county collector/treasurer. The SEFA report will be reviewed by all involved to help ensure accuracy.

Anticipated Completion Date: **It is anticipated that the 2025 SEFA grant reporting will be much more accurate than in previous years. However, considering the new Grant Policy and the revised Grant Expenditure and Reimbursement Tracking Procedures were not in place until January 2025, it is anticipated that the date of completion will be January 2026.**

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
F: (816) 221.4563
E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

October 7, 2024

To the County Commission
Caldwell County, Missouri

We have audited the regulatory basis financial statements of Caldwell County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Caldwell County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected during the audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 7, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Caldwell County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC