



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Gentry County, Missouri

The Office of the State Auditor contracted for an audit of Gentry County's financial statements for the 2 years ended December 31, 2024, 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 "S. Fitzpatrick". The signature is stylized, with the first name "S." and the last name "Fitzpatrick" written in a cursive script.

Scott Fitzpatrick
State Auditor

October 2025
Report No. 2025-059



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Gentry County

2024-001	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.
Budgetary Compliance	The County Commission adopt a formal budget for all county funds each year. Further, we recommend that the county refrain from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to fund the current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

ANNUAL FINANCIAL REPORT

GENTRY COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

GENTRY COUNTY, MISSOURI

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INTRODUCTORY SECTION

GENTRY COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – Mike Sager

Commissioner, First District – Randy Cline

Commissioner, Second District – Gary Carlson

Other Elected Officials

Assessor – Penny Woods

Circuit Clerk/Recorder of Deeds – Janet Parsons

Collector/Treasurer – Linda Combs

County Clerk – Shelia Clark

Coroner – Andrew Lindner

Prosecuting Attorney – Jessica J. Jones

Public Administrator – Vicky Fish

Sheriff – Tim Davis

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Gentry County, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Gentry 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, 2023 and 2024, 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 Gentry County, Missouri, as of December 31, 2023 and 2024, 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 Gentry County, Missouri, as of December 31, 2023 and 2024, 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 August 28, 2025, on our consideration of Gentry 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 Gentry 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 Gentry County, Missouri’s internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2025

GENTRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund	Cash and Investments January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Investments December 31, 2024
General Revenue	\$ 2,603,574	\$ 2,066,055	\$ 1,634,206	\$ 3,035,423	\$ 2,578,840	\$ 1,714,695	\$ 3,899,568
Special Road & Bridge	229,224	960,290	743,161	446,353	1,653,002	1,647,636	451,719
Assessment	24,954	204,263	208,503	20,714	209,512	210,942	19,284
Emergency Management Preparedness	2,374	11,880	12,296	1,958	11,078	11,045	1,991
Administrative Handling Fees	11,524	2,913	7,816	6,621	1,980	4,303	4,298
Prosecuting Attorney Training	4,603	763	-	5,366	616	-	5,982
Law Enforcement Training	217	604	-	821	492	475	838
Prosecuting Attorney Tax Collection	6,321	-	-	6,321	-	-	6,321
Peace Officer Standards and Training Commission	19	500	500	19	500	500	19
Emergency	502,344	66,489	-	568,833	86,061	-	654,894
Sheriff's Civil Fees	39,160	7,254	9,871	36,543	8,698	9,068	36,173
Recorder User Fees	5,035	5,483	4,756	5,762	7,167	4,382	8,547
Recorder Technology	12,389	1,484	769	13,104	1,626	436	14,294
Special Election	-	19,000	19,000	-	20,465	20,465	-
Tax Maintenance	26,427	15,238	15,353	26,312	17,303	16,174	27,441
Sheriff's Revolving	8,920	780	3,790	5,910	2,410	3,779	4,541
Law Enforcement Restitution	9,814	2,694	3,491	9,017	4,800	6,364	7,453
War Memorial	2,057	103	25	2,135	97	24	2,208
Senior Citizens Services	13,521	61,405	54,203	20,723	60,259	60,300	20,682
Levee Restoration	2,252	112	25	2,339	107	24	2,422
Local Emergency Planning Commission	1,347	863	1,541	669	-	-	669
County Clerk's Election Services	20,342	2,760	3,818	19,284	4,398	444	23,238
Community Development Block Grant	3,537	27,599	30,924	212	-	-	212
Genevieve Dierenfeldt Trust	50,164	2,479	1,500	51,143	1,697	1,500	51,340
Dissolution Copy Fees	6,824	619	-	7,443	522	-	7,965
CARES/ARPA	971,861	43,247	210,736	804,372	35,656	840,028	-
Modex	963	-	-	963	-	-	963
LATF	-	103,223	-	103,223	5,074	1,000	107,297
Total	<u>\$ 4,559,767</u>	<u>\$ 3,608,100</u>	<u>\$ 2,966,284</u>	<u>\$ 5,201,583</u>	<u>\$ 4,712,360</u>	<u>\$ 4,553,584</u>	<u>\$ 5,360,359</u>

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

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

GENERAL REVENUE FUND				
Year Ended December 31,				
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 640,000	\$ 676,882	\$ 700,000	\$ 665,484
Sales taxes	517,000	567,063	570,000	619,545
Intergovernmental	192,554	207,712	209,272	232,642
Charges for services	413,103	414,431	384,608	408,685
Interest	10,000	144,470	100,000	172,407
Other	18,862	55,497	62,165	39,010
Transfers in	-	-	-	441,067
Total Receipts	<u>\$ 1,791,519</u>	<u>\$ 2,066,055</u>	<u>\$ 2,026,045</u>	<u>\$ 2,578,840</u>
DISBURSEMENTS				
County Commission	\$ 108,200	\$ 106,439	\$ 113,013	\$ 110,136
County Clerk	132,590	115,140	136,142	120,078
Elections	54,100	12,452	68,250	46,708
Buildings and grounds	98,750	76,070	108,390	71,716
Employee fringe benefits	286,100	254,340	299,100	268,237
Treasurer	94,721	90,991	126,225	93,489
Circuit Clerk	30,350	23,989	30,000	25,648
Court administration	9,000	6,982	9,000	3,528
Public Administrator	87,930	87,715	90,210	90,247
Sheriff	505,735	505,734	543,460	496,107
Prosecuting Attorney	114,983	107,134	113,348	109,945
Juvenile Officer	14,000	11,892	15,100	11,942
Coroner	24,677	19,021	24,145	16,701
Other County government	182,439	136,778	207,650	170,143
Health and welfare	17,400	15,111	13,800	10,400
Transfers Out	6,667	64,418	8,889	69,670
Emergency fund	50,000	-	61,000	-
Total Disbursements	<u>\$ 1,817,642</u>	<u>\$ 1,634,206</u>	<u>\$ 1,967,722</u>	<u>\$ 1,714,695</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (26,123)	\$ 431,849	\$ 58,323	\$ 864,145
CASH AND INVESTMENTS, JANUARY 1	<u>2,603,574</u>	<u>2,603,574</u>	<u>3,035,423</u>	<u>3,035,423</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,577,451</u>	<u>\$ 3,035,423</u>	<u>\$ 3,093,746</u>	<u>\$ 3,899,568</u>

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

GENTRY 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,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 15,600	\$ 15,555	\$ 16,000	\$ 15,512	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,594,500	861,664	1,175,450	1,583,504	32,000	30,800	30,600	30,817
Charges for services	-	-	5,000	1,327	160,000	165,026	178,000	168,095
Interest	100	19,640	5,000	26,500	50	1,760	1,000	1,711
Other	47,250	63,431	30,100	26,159	-	9	200	-
Transfers in	-	-	-	-	6,667	6,668	8,889	8,889
Total Receipts	<u>\$ 1,657,450</u>	<u>\$ 960,290</u>	<u>\$ 1,231,550</u>	<u>\$ 1,653,002</u>	<u>\$ 198,717</u>	<u>\$ 204,263</u>	<u>\$ 218,689</u>	<u>\$ 209,512</u>
DISBURSEMENTS								
Salaries	\$ 158,000	\$ 133,022	\$ 145,235	\$ 91,878	\$ 115,312	\$ 115,312	\$ 118,771	\$ 119,297
Employee fringe benefits	66,600	53,005	72,300	47,498	51,127	50,845	57,303	54,598
Materials and supplies	417,000	394,018	458,000	497,411	6,700	6,621	5,100	3,244
Services and other	31,500	15,823	32,800	32,319	20,700	20,500	21,965	18,403
Capital outlay	20,000	-	30,000	2,096	15,225	15,225	17,000	15,400
Construction	853,000	147,293	505,000	976,434	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,546,100</u>	<u>\$ 743,161</u>	<u>\$ 1,243,335</u>	<u>\$ 1,647,636</u>	<u>\$ 209,064</u>	<u>\$ 208,503</u>	<u>\$ 220,139</u>	<u>\$ 210,942</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 111,350	\$ 217,129	\$ (11,785)	\$ 5,366	\$ (10,347)	\$ (4,240)	\$ (1,450)	\$ (1,430)
CASH AND INVESTMENTS, JANUARY 1	<u>229,224</u>	<u>229,224</u>	<u>446,353</u>	<u>446,353</u>	<u>24,954</u>	<u>24,954</u>	<u>20,714</u>	<u>20,714</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 340,574</u>	<u>\$ 446,353</u>	<u>\$ 434,568</u>	<u>\$ 451,719</u>	<u>\$ 14,607</u>	<u>\$ 20,714</u>	<u>\$ 19,264</u>	<u>\$ 19,284</u>

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

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

	EMERGENCY MANAGEMENT PREPAREDNESS FUND				ADMINISTRATIVE HANDLING FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	10,880	8,880	10,880	11,078	-	-	-	-
Charges for services	-	-	-	-	1,150	2,913	3,000	1,980
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	3,000	-	-	-	-	-	-
Total Receipts	\$ 10,880	\$ 11,880	\$ 10,880	\$ 11,078	\$ 1,150	\$ 2,913	\$ 3,000	\$ 1,980
DISBURSEMENTS								
Salaries	\$ 10,300	\$ 5,150	\$ -	\$ -	\$ 2,900	\$ 5,608	\$ 3,200	\$ 2,908
Employee fringe benefits	890	485	-	-	-	-	-	-
Materials and supplies	100	-	100	100	350	-	150	-
Services and other	1,350	6,661	12,309	10,945	5,200	2,208	3,000	1,395
Capital outlay	300	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 12,940	\$ 12,296	\$ 12,409	\$ 11,045	\$ 8,450	\$ 7,816	\$ 6,350	\$ 4,303
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,060)	\$ (416)	\$ (1,529)	\$ 33	\$ (7,300)	\$ (4,903)	\$ (3,350)	\$ (2,323)
CASH AND INVESTMENTS, JANUARY 1	2,374	2,374	1,958	1,958	11,524	11,524	6,621	6,621
CASH AND INVESTMENTS, DECEMBER 31	\$ 314	\$ 1,958	\$ 429	\$ 1,991	\$ 4,224	\$ 6,621	\$ 3,271	\$ 4,298

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

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

	PROSECUTING ATTORNEY TRAINING FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	600	763	600	616	425	604	425	492
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 600</u>	<u>\$ 763</u>	<u>\$ 600</u>	<u>\$ 616</u>	<u>\$ 425</u>	<u>\$ 604</u>	<u>\$ 425</u>	<u>\$ 492</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	700	-	900	-	600	-	600	475
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 475</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (100)	\$ 763	\$ (300)	\$ 616	\$ (175)	\$ 604	\$ (175)	\$ 17
CASH AND INVESTMENTS, JANUARY 1	<u>4,603</u>	<u>4,603</u>	<u>5,366</u>	<u>5,366</u>	<u>217</u>	<u>217</u>	<u>821</u>	<u>821</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,503</u>	<u>\$ 5,366</u>	<u>\$ 5,066</u>	<u>\$ 5,982</u>	<u>\$ 42</u>	<u>\$ 821</u>	<u>\$ 646</u>	<u>\$ 838</u>

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

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

	PROSECUTING ATTORNEY TAX COLLECTION FUND				PEACE OFFICER STANDARDS AND TRAINING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	500	500	500	500
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	500	500	500	500
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 6,321</u></u>	<u><u>\$ 6,321</u></u>	<u><u>\$ 6,321</u></u>	<u><u>\$ 6,321</u></u>	<u><u>\$ 19</u></u>	<u><u>\$ 19</u></u>	<u><u>\$ 19</u></u>	<u><u>\$ 19</u></u>

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

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

	EMERGENCY FUND				SHERIFF'S CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,000	7,254	6,000	8,698
Interest	100	16,489	13,000	25,280	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	47,800	50,000	75,000	60,781	-	-	-	-
Total Receipts	<u>\$ 47,900</u>	<u>\$ 66,489</u>	<u>\$ 88,000</u>	<u>\$ 86,061</u>	<u>\$ 9,000</u>	<u>\$ 7,254</u>	<u>\$ 6,000</u>	<u>\$ 8,698</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,000	1,918	3,000	870
Services and other	200,000	-	200,000	-	5,000	2,612	5,000	3,563
Capital outlay	-	-	-	-	22,000	5,341	22,000	4,635
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 9,871</u>	<u>\$ 30,000</u>	<u>\$ 9,068</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (152,100)	\$ 66,489	\$ (112,000)	\$ 86,061	\$ (21,000)	\$ (2,617)	\$ (24,000)	\$ (370)
CASH AND INVESTMENTS, JANUARY 1	<u>502,344</u>	<u>502,344</u>	<u>568,833</u>	<u>568,833</u>	<u>39,160</u>	<u>39,160</u>	<u>36,543</u>	<u>36,543</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 350,244</u>	<u>\$ 568,833</u>	<u>\$ 456,833</u>	<u>\$ 654,894</u>	<u>\$ 18,160</u>	<u>\$ 36,543</u>	<u>\$ 12,543</u>	<u>\$ 36,173</u>

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

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

	RECORDER USER FEES FUND				RECORDER TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,000	5,483	5,000	7,167	1,500	1,484	1,500	1,626
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 5,483</u>	<u>\$ 5,000</u>	<u>\$ 7,167</u>	<u>\$ 1,500</u>	<u>\$ 1,484</u>	<u>\$ 1,500</u>	<u>\$ 1,626</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,000	769	3,000	436
Services and other	5,200	4,756	5,200	4,382	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,200</u>	<u>\$ 4,756</u>	<u>\$ 5,200</u>	<u>\$ 4,382</u>	<u>\$ 3,000</u>	<u>\$ 769</u>	<u>\$ 3,000</u>	<u>\$ 436</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (200)	\$ 727	\$ (200)	\$ 2,785	\$ (1,500)	\$ 715	\$ (1,500)	\$ 1,190
CASH AND INVESTMENTS, JANUARY 1	<u>5,035</u>	<u>5,035</u>	<u>5,762</u>	<u>5,762</u>	<u>12,389</u>	<u>12,389</u>	<u>13,104</u>	<u>13,104</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,835</u>	<u>\$ 5,762</u>	<u>\$ 5,562</u>	<u>\$ 8,547</u>	<u>\$ 10,889</u>	<u>\$ 13,104</u>	<u>\$ 11,604</u>	<u>\$ 14,294</u>

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

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

	SPECIAL ELECTION FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	22,000	14,250	23,000	20,465	-	-	-	-
Charges for services	-	-	-	-	14,000	15,238	15,000	17,303
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	4,750	-	-	-	-	-	-
Total Receipts	<u>\$ 22,000</u>	<u>\$ 19,000</u>	<u>\$ 23,000</u>	<u>\$ 20,465</u>	<u>\$ 14,000</u>	<u>\$ 15,238</u>	<u>\$ 15,000</u>	<u>\$ 17,303</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	854	1,000	624	8,400	4,271	4,500	4,553
Services and other	22,000	18,146	22,000	19,841	16,000	9,482	16,200	11,621
Capital outlay	-	-	-	-	3,900	1,600	7,800	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 22,000</u>	<u>\$ 19,000</u>	<u>\$ 23,000</u>	<u>\$ 20,465</u>	<u>\$ 28,300</u>	<u>\$ 15,353</u>	<u>\$ 28,500</u>	<u>\$ 16,174</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (14,300)	\$ (115)	\$ (13,500)	\$ 1,129
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,427</u>	<u>26,427</u>	<u>26,312</u>	<u>26,312</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,127</u>	<u>\$ 26,312</u>	<u>\$ 12,812</u>	<u>\$ 27,441</u>

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

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

	SHERIFF'S REVOLVING FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,500	780	800	2,410	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,200	2,694	3,000	4,800
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,500</u>	<u>\$ 780</u>	<u>\$ 800</u>	<u>\$ 2,410</u>	<u>\$ 1,200</u>	<u>\$ 2,694</u>	<u>\$ 3,000</u>	<u>\$ 4,800</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 2,873
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,900	2,606	4,550	2,595	-	-	-	-
Capital outlay	1,200	1,184	1,200	1,184	3,500	3,491	3,500	3,491
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,100</u>	<u>\$ 3,790</u>	<u>\$ 5,750</u>	<u>\$ 3,779</u>	<u>\$ 3,500</u>	<u>\$ 3,491</u>	<u>\$ 6,700</u>	<u>\$ 6,364</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (4,600)	\$ (3,010)	\$ (4,950)	\$ (1,369)	\$ (2,300)	\$ (797)	\$ (3,700)	\$ (1,564)
CASH AND INVESTMENTS, JANUARY 1	<u>8,920</u>	<u>8,920</u>	<u>5,910</u>	<u>5,910</u>	<u>9,814</u>	<u>9,814</u>	<u>9,017</u>	<u>9,017</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,320</u>	<u>\$ 5,910</u>	<u>\$ 960</u>	<u>\$ 4,541</u>	<u>\$ 7,514</u>	<u>\$ 9,017</u>	<u>\$ 5,317</u>	<u>\$ 7,453</u>

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

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

	WAR MEMORIAL FUND				SENIOR CITIZENS SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ 60,250	\$ 60,500	\$ 58,866
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1	103	50	97	40	1,152	500	1,375
Other	-	-	-	-	15	3	5	18
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1</u>	<u>\$ 103</u>	<u>\$ 50</u>	<u>\$ 97</u>	<u>\$ 53,055</u>	<u>\$ 61,405</u>	<u>\$ 61,005</u>	<u>\$ 60,259</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	100	-	100	-
Services and other	1,000	25	1,000	24	54,500	54,203	75,500	60,300
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ 25</u>	<u>\$ 1,000</u>	<u>\$ 24</u>	<u>\$ 54,600</u>	<u>\$ 54,203</u>	<u>\$ 75,600</u>	<u>\$ 60,300</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (999)	\$ 78	\$ (950)	\$ 73	\$ (1,545)	\$ 7,202	\$ (14,595)	\$ (41)
CASH AND INVESTMENTS, JANUARY 1	<u>2,057</u>	<u>2,057</u>	<u>2,135</u>	<u>2,135</u>	<u>13,521</u>	<u>13,521</u>	<u>20,723</u>	<u>20,723</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,058</u>	<u>\$ 2,135</u>	<u>\$ 1,185</u>	<u>\$ 2,208</u>	<u>\$ 11,976</u>	<u>\$ 20,723</u>	<u>\$ 6,128</u>	<u>\$ 20,682</u>

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

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

	LEVEE RESTORATION FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,547	863	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	30	111	50	107	-	-	-	-
Other	1	1	1	-	-	-	500	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 31</u>	<u>\$ 112</u>	<u>\$ 51</u>	<u>\$ 107</u>	<u>\$ 1,547</u>	<u>\$ 863</u>	<u>\$ 500</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	24	25	100	24	1,700	1,541	669	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 24</u>	<u>\$ 25</u>	<u>\$ 100</u>	<u>\$ 24</u>	<u>\$ 1,700</u>	<u>\$ 1,541</u>	<u>\$ 669</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 7	\$ 87	\$ (49)	\$ 83	\$ (153)	\$ (678)	\$ (169)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>2,252</u>	<u>2,252</u>	<u>2,339</u>	<u>2,339</u>	<u>1,347</u>	<u>1,347</u>	<u>669</u>	<u>669</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,259</u>	<u>\$ 2,339</u>	<u>\$ 2,290</u>	<u>\$ 2,422</u>	<u>\$ 1,194</u>	<u>\$ 669</u>	<u>\$ 500</u>	<u>\$ 669</u>

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

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

	COUNTY CLERK'S ELECTION SERVICES FUND				COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	86	-	1,500	1,855	-	27,599	2,500	-
Charges for services	900	1,100	1,200	1,530	-	-	-	-
Interest	200	1,660	1,000	1,013	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,186</u>	<u>\$ 2,760</u>	<u>\$ 3,700</u>	<u>\$ 4,398</u>	<u>\$ -</u>	<u>\$ 27,599</u>	<u>\$ 2,500</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	400	60	400	-	-	-	-	-
Services and other	1,600	3,758	3,150	444	-	-	-	-
Capital outlay	3,200	-	3,200	-	-	-	-	-
Construction	-	-	-	-	-	30,924	211	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,200</u>	<u>\$ 3,818</u>	<u>\$ 6,750</u>	<u>\$ 444</u>	<u>\$ -</u>	<u>\$ 30,924</u>	<u>\$ 211</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (4,014)</u>	<u>\$ (1,058)</u>	<u>\$ (3,050)</u>	<u>\$ 3,954</u>	<u>\$ -</u>	<u>\$ (3,325)</u>	<u>\$ 2,289</u>	<u>\$ -</u>
CASH AND INVESTMENTS, JANUARY 1	<u>20,342</u>	<u>20,342</u>	<u>19,284</u>	<u>19,284</u>	<u>3,537</u>	<u>3,537</u>	<u>212</u>	<u>212</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 16,328</u>	<u>\$ 19,284</u>	<u>\$ 16,234</u>	<u>\$ 23,238</u>	<u>\$ 3,537</u>	<u>\$ 212</u>	<u>\$ 2,501</u>	<u>\$ 212</u>

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

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

	GENEVIEVE DIERENFELDT TRUST FUND				DISSOLUTION COPY FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	650	619	650	522
Interest	2	61	30	68	-	-	-	-
Other	1,600	2,418	2,370	1,629	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,602</u>	<u>\$ 2,479</u>	<u>\$ 2,400</u>	<u>\$ 1,697</u>	<u>\$ 650</u>	<u>\$ 619</u>	<u>\$ 650</u>	<u>\$ 522</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,500	1,500	1,500	1,500	600	-	600	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 102	\$ 979	\$ 900	\$ 197	\$ 50	\$ 619	\$ 50	\$ 522
CASH AND INVESTMENTS, JANUARY 1	<u>50,164</u>	<u>50,164</u>	<u>51,143</u>	<u>51,143</u>	<u>6,824</u>	<u>6,824</u>	<u>7,443</u>	<u>7,443</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 50,266</u>	<u>\$ 51,143</u>	<u>\$ 52,043</u>	<u>\$ 51,340</u>	<u>\$ 6,874</u>	<u>\$ 7,443</u>	<u>\$ 7,493</u>	<u>\$ 7,965</u>

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

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

	CARES/ARPA FUND				MODEX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	500	43,247	10,000	35,656	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 500</u>	<u>\$ 43,247</u>	<u>\$ 10,000</u>	<u>\$ 35,656</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	638,008	210,736	400,000	398,961	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	441,067	-	-	-	-
Total Disbursements	<u>\$ 638,008</u>	<u>\$ 210,736</u>	<u>\$ 400,000</u>	<u>\$ 840,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (637,508)	\$ (167,489)	\$ (390,000)	\$ (804,372)	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>971,861</u>	<u>971,861</u>	<u>804,372</u>	<u>804,372</u>	<u>963</u>	<u>963</u>	<u>963</u>	<u>963</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 334,353</u>	<u>\$ 804,372</u>	<u>\$ 414,372</u>	<u>\$ -</u>	<u>\$ 963</u>	<u>\$ 963</u>	<u>\$ 963</u>	<u>\$ 963</u>

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

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

	LATF FUND			
	Year Ended December 31,			
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	100,000	-	-
Charges for services	-	-	-	-
Interest	-	3,223	4,000	5,074
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 103,223</u>	<u>\$ 4,000</u>	<u>\$ 5,074</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	1,000	1,000
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 103,223	\$ 3,000	\$ 4,074
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>103,223</u>	<u>103,223</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 103,223</u>	<u>\$ 106,223</u>	<u>\$ 107,297</u>

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

GENTRY COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2023 AND 2024

Fund/Account	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2023	2023	2023	December 31, 2023	2024	2024	December 31, 2024
Treasurer School	\$ 29,565	\$ 34,777	\$ 29,565	\$ 34,777	\$ 26,833	\$ 34,777	\$ 26,833
Treasurer Medical Reimbursement	2,738	1,275	1,404	2,609	1,200	1,443	2,366
Treasurer CERF	4,005	125,676	125,539	4,142	132,594	131,869	4,867
Treasurer Children's Trust Fund	383	442	383	442	451	442	451
Treasurer Surplus Tax Sales	267	-	-	267	-	-	267
Treasurer Victims Advocate	2,393	-	-	2,393	-	-	2,393
Treasurer MOPS	-	80	25	55	25	80	-
Treasurer Interest	13,309	28,671	22,192	19,788	28,911	40,400	8,299
Treasurer Unclaimed Funds	240	-	-	240	294	240	294
Treasurer DePriest Cemetery	1,632	6	-	1,638	23	-	1,661
Treasurer Deputy Sheriff's Salary Supplementation	298	2,740	2,740	298	3,180	2,990	488
Collector Main Account	6,529,308	9,811,617	10,009,710	6,331,215	11,731,083	11,191,725	6,870,573
Collector Protested Tax	16,422	815	-	17,237	2,884	890	19,231
Recorder Main Account	-	51,155	51,155	-	57,880	57,880	-
Recorder Interest	1,710	85	-	1,795	92	-	1,887
Sheriff	825	11,427	11,396	856	13,597	14,453	-
Public Administrator	446,457	1,261,443	1,262,209	445,691	1,359,220	1,269,484	535,427
Total	<u>\$ 7,049,552</u>	<u>\$ 11,330,209</u>	<u>\$ 11,516,318</u>	<u>\$ 6,863,443</u>	<u>\$ 13,358,267</u>	<u>\$ 12,746,673</u>	<u>\$ 7,475,037</u>

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

GENTRY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gentry County, Missouri (“County”) is governed by a three-member board of commissioners. In addition to the three board members, there are eight elected Constitutional Officers: Assessor, Circuit Clerk/Recorder of Deeds, Collector/Treasurer, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, 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 Gentry 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. However, the County did not adopt a budget for the LATF Fund in 2023.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	<u>2024</u>	<u>2023</u>
Special Road & Bridge	✓	N/A
Levee Restoration	N/A	✓
Community Development Block Grant	N/A	✓
CARES/ARPA	✓	N/A

- 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 October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property included within the County's boundaries for the calendar years 2024 and 2023 for purposes of taxation were:

	<u>2024</u>	<u>2023</u>
Real Estate	\$ 80,482,810	\$ 77,091,100
Personal Property	35,484,993	36,338,371
Railroad and Utilities	6,954,241	6,522,120
Total	<u>\$ 122,922,044</u>	<u>\$ 119,951,591</u>

For calendar years 2024 and 2023, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2024</u>	<u>2023</u>
General Revenue	0.5552	0.5552
Senior Citizens Services	0.0500	0.0500

Additionally, the Special Road & Bridge Fund receives a portion of property tax amounts collected on behalf of township road districts within 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, 2024, 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	\$ 4,646,846	\$ 4,771,960	\$ 328,079
Investments	713,513	713,513	703,854
Total Governmental Funds	<u>\$ 5,360,359</u>	<u>\$ 5,485,473</u>	<u>\$ 1,031,933</u>
Cash and Cash Equivalents	\$ 7,473,376	\$ 4,695,842	\$ 703,367
Investments	1,661	1,661	1,661
Total Fiduciary Funds	<u>\$ 7,475,037</u>	<u>\$ 4,697,503</u>	<u>\$ 705,028</u>

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	\$ 4,704,654	\$ 4,889,170	\$ 331,369
Investments	496,929	496,929	496,929
Total Governmental Funds	<u>\$ 5,201,583</u>	<u>\$ 5,386,099</u>	<u>\$ 828,298</u>
Cash and Cash Equivalents	\$ 6,861,805	\$ 4,952,934	\$ 702,810
Investments	1,638	1,638	1,638
Total Fiduciary Funds	<u>\$ 6,863,443</u>	<u>\$ 4,954,572</u>	<u>\$ 704,448</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 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. 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, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a

contribution of 6% of annual salary is required of employees hired after February 2002. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$131,869 and \$125,539, respectively, for the years then ended

B. 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 \$4,488 and \$3,459, respectively, for the years ended December 31, 2024 and 2023.

C. Other Retirement Plan

Gentry 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, 2024 and 2023 were \$20,775 and \$20,182, 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 one and one-half days of sick leave for each completed calendar month of employment, up to a maximum of 90 days. Upon termination, employees will not be compensated for any unused sick time.

Full-time employees shall earn and accrue paid vacation time at the rate of two weeks per year. After an employee has been employed for 10 years, they will receive an additional day each year up to a maximum of five days. Vacation time should be used within one year of accrual or it will be lost. Upon termination of employment, no more than two weeks of unused vacation shall be paid to an employee.

Overtime is hours worked in excess of an employee's budgeted work hours, which consists of 40 hours per week or 171 hours or more during any one 28 day pay period for law enforcement personnel. Compensatory time is overtime that is accrued and may be taken off at a later date in lieu of monetary payment. Employees should take compensatory time off during the same month in which the overtime hours occurred or no later than two pay periods after the overtime was earned. The maximum balance of compensatory time allowed to accrue is 240 hours or 480 hours for law enforcement personnel. Compensatory time is not paid out upon termination.

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. LEASES

On January 17, 2023, the County signed a three-year contract, expiring on February 28, 2026, with an individual to lease 83.7 acres of tillable agricultural land receivable in annual payments of \$17,200. The schedule of future minimum payments to be received under this contract is listed below:

Fiscal Year Ending	Amount
December 31,	
2025	\$ 17,200

8. OPERATING LEASES

At December 31, 2024, the County has one non-cancellable 60-month lease for a copier located in the Sheriff's office. The lease requires monthly payments of \$175 through February 28, 2025.

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2025	\$ 350

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 28, 2025, 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 Gentry 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 Gentry 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, 2023 and 2024, 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 Gentry County, Missouri's basic financial statements and have issued our report thereon dated August 28, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gentry 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 Gentry County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Gentry 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 Gentry 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
August 28, 2025

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 Gentry County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Gentry 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 Gentry County, Missouri's major federal programs for the years ended December 31, 2023 and 2024. Gentry 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, Gentry 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, 2023 and 2024.

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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 Gentry 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 2024-001 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 Gentry County, Missouri's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Gentry 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
August 28, 2025

GENTRY 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,	
			2023	2024
	U.S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through Missouri Department of Economic Development -			
14.218	Community Development Block Grant	18-PF-05	\$ 30,924	\$ -
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction	BRO-B038(29)	24,705	603,594
		BRO-R038(30)	32,113	29,476
		BRO-R038(31)	34,391	32,509
		BRO-R038(32)	27,836	30,872
		BRO-R038(001)	-	48,533
		BRO-R038(002)	-	52,297
	Total 20.205		<u>\$ 119,045</u>	<u>\$ 797,281</u>
	U. S. DEPARTMENT OF THE TREASURY			
	Direct program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	210,736	840,028
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	-	1,000
	U. S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4741-DR-MO	-	5,496
	Total Expenditures of Federal Awards		<u>\$ 360,705</u>	<u>\$ 1,643,805</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

GENTRY COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2023 AND 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Gentry County, Missouri for the years ended December 31, 2024 and 2023. 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, 2024 and 2023.

GENTRY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2023 AND 2024

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? Yes X 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>
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

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2024-001: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of the Treasury

Federal Assistance Listing Number: 21.027

Program Title: Coronavirus State and Local Fiscal Recovery Funds

Pass-through Entity Identifying Number: N/A

Award Year: 2024

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.

Condition: The 2024 SEFA reported by the County in the 2025 annual budget document did not report expenditures of \$840,028 for the Coronavirus State and Local Fiscal Recovery Funds program.

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 of the SEFA for clerical accuracy after it has been prepared. The discrepancy occurred due to management's oversight.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the year ended December 31, 2024.

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: Mrs. Clark (the County Clerk) didn't realize she hadn't included the number of monies in the SEFA report from ARPA monies. The correction was made when auditors were here.

Auditor's Evaluation: The County should implement procedures to ensure future SEFAs are complete and accurate.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

RANDY CLINE
COMMISSIONER DISTRICT 1

MIKE SAGER
PRESIDING COMMISSIONER

ROGER RICE
COMMISSIONER DISTRICT 2

GENTRY COUNTY COMMISSION

SHELIA CLARK
COUNTY CLERK

COMMISSION MEETS
EVERY MONDAY

CHRISTY ALLEN
DEPUTY CLERK

GENTRY COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Gentry County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2022 and 2021.

2022-001: It was noted that two of the tested payroll periods contained a total of four timesheets that were not appropriately approved by a supervisor or superior. Additionally, the March 2021 payroll register did not contain documented approval from the Commissioners, although the payroll checks were properly approved by the required personnel. Also, one of the employees' files did not contain proper documentation to indicate their approved pay rate.

Status: Resolved.

RANDY CLINE
COMMISSIONER DISTRICT 1

MIKE SAGER
PRESIDING COMMISSIONER

ROGER RICE
COMMISSIONER DISTRICT 2

GENTRY COUNTY COMMISSION

SHELIA CLARK
COUNTY CLERK

COMMISSION MEETS
EVERY MONDAY

CHRISTY ALLEN
DEPUTY CLERK

GENTRY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2024-001

Federal Agency: U.S. Department of the Treasury

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Responsible Official: Shelia Clark, County Clerk

Views of Responsible Individuals:

Mrs. Clark didn't realize she hadn't included the number of monies in the SEFA report from ARPA monies.

The correction was made when auditors were here.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 28, 2025

To the County Commission
Gentry County, Missouri

We have audited the regulatory basis financial statements of Gentry County, Missouri for the years ended December 31, 2024 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 June 16, 2025. 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 Gentry 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 2023 and 2024. 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. The following material misstatements detected as a result of our audit were corrected by management:

- Disbursements of the General Revenue and Emergency Funds were reduced by \$100,000 each in 2024 for amounts moved out of the Treasurer's main account into new certificates of deposit which were recorded as expenses.

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 August 28, 2025.

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.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2023 and 2024, we considered Gentry County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 28, 2025. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Budgetary Compliance

The County did not adopt a formal budget for the LATF Fund. Additionally, the County's actual expenditures exceeded budgeted amounts for the Levee Restoration and Community Development Block Grant Funds in 2023 and the Special Road & Bridge and CARES/ARPA Funds in 2024. State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds. We recommend that the County Commission adopt a formal budget for all County funds each year. Further, we recommend that the County refrain from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to fund the current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany 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 Gentry 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