



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Shelby County, Missouri

The Office of the State Auditor contracted for an audit of Shelby 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 "Scott Fitzpatrick". The signature is stylized, with the first letters of the first and last names being large and prominent.

Scott Fitzpatrick  
State Auditor

October 2025  
Report No. 2025-062

ANNUAL FINANCIAL REPORT

**SHELBY COUNTY, MISSOURI**

For the Years Ended  
December 31, 2024 and 2023

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# SHELBY COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

SHELBY COUNTY, MISSOURI  
List of Elected Officials 2023-2024

*County Commission*

Presiding Commissioner – Terry Helmick

Commissioner, Western District – Terry Mefford

Commissioner, Eastern District – Tom Shively

*Other Elected Officials*

Assessor – Liz Miles

Circuit Clerk – Tammy Snider

Collector – John K. Chinn

County Clerk – Stephanie Bender

Coroner – Corey Eagan

Prosecuting Attorney – Jordan Force

Public Administrator – Susan C. Wilt

Recorder – Audrey Grawe Buzzard

Sheriff – Arron Fredrickson

Treasurer – Tracy Smith

## **FINANCIAL SECTION**

## **McBRIDE, LOCK & ASSOCIATES, LLC**

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**CERTIFIED PUBLIC ACCOUNTANTS**

### **INDEPENDENT AUDITOR'S REPORT**

To the County Commission and  
Officeholders of Shelby County, Missouri

#### **Report on the Audit of the Financial Statements**

##### ***Opinion***

We have audited the accompanying financial statements of Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 Shelby 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 September 5, 2025, on our consideration of Shelby 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 Shelby 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 Shelby County, Missouri's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
September 5, 2025

SHELBY 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 Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents	Receipts	Disbursements	Cash and Cash Equivalents
	January 1, 2023			December 31, 2023			December 31, 2024
General Revenue	\$ 698,944	\$ 1,799,121	\$ 1,741,239	\$ 756,826	\$ 2,330,110	\$ 1,972,440	\$ 1,114,496
Special Road & Bridge	553,991	1,535,837	1,252,397	837,431	2,400,009	2,183,071	1,054,369
Assessment	182,962	197,889	205,955	174,896	205,278	197,930	182,244
911	438,402	348,837	373,697	413,542	389,102	476,040	326,604
Prosecuting Attorney Training	6,792	3,448	674	9,566	3,294	20	12,840
Prosecuting Attorney Bad Check	2,600	731	61	3,270	671	2,354	1,587
Prosecuting Attorney Income Tax	1,076	62	26	1,112	64	21	1,155
Jail Sunset	-	25,853	950	24,903	321,810	229,067	117,646
Jail No Sunset	-	25,853	-	25,853	320,777	241,484	105,146
Opioid	-	18,019	3,000	15,019	36,069	8,927	42,161
Children's Trust	938	188	23	1,103	287	171	1,219
Chemical Emergency Preparedness	11	1,936	-	1,947	5,403	7,350	-
Election Services	10,587	1,939	481	12,045	1,615	2,412	11,248
DARE	6,098	6,530	2,235	10,393	5,500	5,013	10,880
Recorder's Preservation	15,686	3,299	-	18,985	3,712	8,398	14,299
Recorder's Technology	7,615	1,431	1,096	7,950	1,373	3,610	5,713
Sheriff Civil	13,761	6,228	2,019	17,970	5,746	4,696	19,020
Law Enforcement Training	1,870	2,454	2,985	1,339	2,170	1,702	1,807
Law Enforcement Restitution	47,376	36,175	16,462	67,089	37,224	34,788	69,525
Safe Return	340	17	23	334	17	21	330
Inmate Security	27,997	28,506	4,279	52,224	36,495	28,611	60,108
Tax Maintenance	60,318	11,822	7,542	64,598	13,586	1,009	77,175
Sheriff Revolving	11,639	1,278	1,925	10,992	1,730	195	12,527
American Rescue Plan Act	293,175	113,806	174,946	232,035	11,410	38,739	204,706
Total	<u>\$ 2,382,178</u>	<u>\$ 4,171,259</u>	<u>\$ 3,792,015</u>	<u>\$ 2,761,422</u>	<u>\$ 6,133,452</u>	<u>\$ 5,448,069</u>	<u>\$ 3,446,805</u>

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

SHELBY 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	\$ 675,543	\$ 735,242	\$ 740,000	\$ 763,367
Sales taxes	510,000	723,780	530,000	992,326
Intergovernmental	226,430	115,538	375,491	243,321
Charges for services	58,100	109,710	44,500	125,514
Interest	30,000	49,607	40,000	64,943
Other	163,795	65,244	209,685	140,639
Transfers in	2,000	-	102,000	-
Total Receipts	<u>\$ 1,665,868</u>	<u>\$ 1,799,121</u>	<u>\$ 2,041,676</u>	<u>\$ 2,330,110</u>
DISBURSEMENTS				
County Commission	\$ 110,015	\$ 109,587	\$ 128,471	\$ 151,044
County Clerk	112,810	108,128	114,669	104,718
Elections	36,804	31,802	99,000	54,123
Buildings and grounds	103,484	84,018	199,304	95,581
Employee fringe benefits	153,880	138,927	157,514	144,899
Treasurer	57,722	56,859	58,716	56,754
Collector	104,219	103,203	115,843	113,130
Recorder of Deeds	70,583	69,814	71,377	70,315
Circuit Clerk	47,080	36,098	50,080	36,292
Court administration	7,950	1,729	5,850	2,943
Public Administrator	27,896	27,726	28,352	28,599
Sheriff	420,165	397,701	595,018	534,141
Jail	166,500	158,570	86,000	92,562
Prosecuting Attorney	152,157	151,887	164,755	163,417
Juvenile Officer	71,500	65,721	73,564	69,185
Coroner	24,845	22,689	25,092	21,556
Other	147,624	157,827	182,674	164,232
Health and welfare	-	-	-	-
Transfers out	38,953	18,953	88,949	68,949
Emergency fund	49,976	-	-	-
Total Disbursements	<u>\$ 1,904,163</u>	<u>\$ 1,741,239</u>	<u>\$ 2,245,228</u>	<u>\$ 1,972,440</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (238,295)	\$ 57,882	\$ (203,552)	\$ 357,670
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>698,944</u>	<u>698,944</u>	<u>756,826</u>	<u>756,826</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 460,649</u></u>	<u><u>\$ 756,826</u></u>	<u><u>\$ 553,274</u></u>	<u><u>\$ 1,114,496</u></u>

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

SHELBY 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	\$ 430,000	\$ 458,095	\$ 430,000	\$ 448,387	\$ -	\$ -	\$ -	\$ -
Sales taxes	130,000	129,228	130,000	132,829	-	-	-	-
Intergovernmental	1,880,100	802,651	2,005,100	1,667,392	22,384	22,466	22,466	22,822
Charges for services	35,000	45,163	50,000	51,820	135,000	143,798	140,000	150,060
Interest	20,000	48,300	50,000	61,632	3,000	11,857	7,000	12,351
Other	103,000	52,400	41,700	22,949	1,000	815	1,000	1,096
Transfers in	15,000	-	15,000	15,000	18,953	18,953	18,949	18,949
Total Receipts	<u>\$ 2,613,100</u>	<u>\$ 1,535,837</u>	<u>\$ 2,721,800</u>	<u>\$ 2,400,009</u>	<u>\$ 180,337</u>	<u>\$ 197,889</u>	<u>\$ 189,415</u>	<u>\$ 205,278</u>
DISBURSEMENTS								
Salaries	\$ 218,996	\$ 231,821	\$ 341,715	\$ 236,584	\$ 113,365	\$ 113,211	\$ 117,221	\$ 117,221
Employee fringe benefits	30,143	31,912	46,770	37,868	25,664	25,322	27,110	27,746
Materials and supplies	1,984,500	675,944	1,868,300	612,850	8,000	6,947	7,500	6,250
Services and other	46,350	49,253	50,000	50,815	68,505	57,430	52,182	44,887
Capital outlay	285,000	253,429	330,000	371,320	10,000	3,045	10,000	1,826
Construction	26,000	10,038	21,000	873,634	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,590,989</u>	<u>\$ 1,252,397</u>	<u>\$ 2,657,785</u>	<u>\$ 2,183,071</u>	<u>\$ 225,534</u>	<u>\$ 205,955</u>	<u>\$ 214,013</u>	<u>\$ 197,930</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 22,111	\$ 283,440	\$ 64,015	\$ 216,938	\$ (45,197)	\$ (8,066)	\$ (24,598)	\$ 7,348
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>553,991</u>	<u>553,991</u>	<u>837,431</u>	<u>837,431</u>	<u>182,962</u>	<u>182,962</u>	<u>174,896</u>	<u>174,896</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 576,102</u>	<u>\$ 837,431</u>	<u>\$ 901,446</u>	<u>\$ 1,054,369</u>	<u>\$ 137,765</u>	<u>\$ 174,896</u>	<u>\$ 150,298</u>	<u>\$ 182,244</u>

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

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

	911 FUND				PROSECUTING ATTORNEY 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	302,000	323,071	330,000	332,073	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,000	3,004	2,000	2,660
Interest	8,000	23,950	20,000	20,933	150	444	350	634
Other	1,450	1,816	500	1,096	-	-	-	-
Transfers in	42,000	-	35,000	35,000	-	-	-	-
Total Receipts	<u>\$ 353,450</u>	<u>\$ 348,837</u>	<u>\$ 385,500</u>	<u>\$ 389,102</u>	<u>\$ 2,150</u>	<u>\$ 3,448</u>	<u>\$ 2,350</u>	<u>\$ 3,294</u>
DISBURSEMENTS								
Salaries	\$ 265,520	\$ 277,301	\$ 327,000	\$ 388,648	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	36,436	38,400	46,500	50,398	-	-	-	-
Materials and supplies	2,800	2,001	2,500	1,805	-	-	-	-
Services and other	57,506	41,082	37,960	30,862	750	674	750	20
Capital outlay	19,350	14,913	17,000	4,327	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 381,612</u>	<u>\$ 373,697</u>	<u>\$ 430,960</u>	<u>\$ 476,040</u>	<u>\$ 750</u>	<u>\$ 674</u>	<u>\$ 750</u>	<u>\$ 20</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (28,162)	\$ (24,860)	\$ (45,460)	\$ (86,938)	\$ 1,400	\$ 2,774	\$ 1,600	\$ 3,274
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>438,402</u>	<u>438,402</u>	<u>413,542</u>	<u>413,542</u>	<u>6,792</u>	<u>6,792</u>	<u>9,566</u>	<u>9,566</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 410,240</u>	<u>\$ 413,542</u>	<u>\$ 368,082</u>	<u>\$ 326,604</u>	<u>\$ 8,192</u>	<u>\$ 9,566</u>	<u>\$ 11,166</u>	<u>\$ 12,840</u>

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

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

	PROSECUTING ATTORNEY BAD CHECK FUND				PROSECUTING ATTORNEY INCOME TAX 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	965	569	600	525	-	-	-	-
Interest	80	162	100	146	15	62	50	64
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,045</u>	<u>\$ 731</u>	<u>\$ 700</u>	<u>\$ 671</u>	<u>\$ 15</u>	<u>\$ 62</u>	<u>\$ 50</u>	<u>\$ 64</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	35	150	203	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,600	26	120	51	25	26	50	21
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,600</u>	<u>\$ 61</u>	<u>\$ 2,370</u>	<u>\$ 2,354</u>	<u>\$ 25</u>	<u>\$ 26</u>	<u>\$ 50</u>	<u>\$ 21</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (555)	\$ 670	\$ (1,670)	\$ (1,683)	\$ (10)	\$ 36	\$ -	\$ 43
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,600</u>	<u>2,600</u>	<u>3,270</u>	<u>3,270</u>	<u>1,076</u>	<u>1,076</u>	<u>1,112</u>	<u>1,112</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 2,045</u>	<u>\$ 3,270</u>	<u>\$ 1,600</u>	<u>\$ 1,587</u>	<u>\$ 1,066</u>	<u>\$ 1,112</u>	<u>\$ 1,112</u>	<u>\$ 1,155</u>

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

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

	JAIL SUNSET FUND				JAIL NO SUNSET 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	20,672	25,810	300,000	317,554	20,672	25,810	300,000	317,554
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	43	-	4,256	-	43	-	3,223
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 20,672</u>	<u>\$ 25,853</u>	<u>\$ 300,000</u>	<u>\$ 321,810</u>	<u>\$ 20,672</u>	<u>\$ 25,853</u>	<u>\$ 300,000</u>	<u>\$ 320,777</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	20,672	950	300,000	229,067	20,672	-	300,000	241,484
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,672</u>	<u>\$ 950</u>	<u>\$ 300,000</u>	<u>\$ 229,067</u>	<u>\$ 20,672</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 241,484</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 24,903	\$ -	\$ 92,743	\$ -	\$ 25,853	\$ -	\$ 79,293
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>24,903</u>	<u>24,903</u>	<u>-</u>	<u>-</u>	<u>25,853</u>	<u>25,853</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 24,903</u>	<u>\$ 24,903</u>	<u>\$ 117,646</u>	<u>\$ -</u>	<u>\$ 25,853</u>	<u>\$ 25,853</u>	<u>\$ 105,146</u>

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

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

	OPIOID FUND				CHILDREN'S TRUST 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	-	-	-	-	200	130	200	220
Interest	600	696	700	1,242	10	58	45	67
Other	24,000	17,323	17,000	34,827	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 24,600</u>	<u>\$ 18,019</u>	<u>\$ 17,700</u>	<u>\$ 36,069</u>	<u>\$ 210</u>	<u>\$ 188</u>	<u>\$ 245</u>	<u>\$ 287</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,500	3,000	7,500	8,927	500	23	200	171
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,500</u>	<u>\$ 3,000</u>	<u>\$ 7,500</u>	<u>\$ 8,927</u>	<u>\$ 500</u>	<u>\$ 23</u>	<u>\$ 200</u>	<u>\$ 171</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 20,100	\$ 15,019	\$ 10,200	\$ 27,142	\$ (290)	\$ 165	\$ 45	\$ 116
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>15,019</u>	<u>15,019</u>	<u>938</u>	<u>938</u>	<u>1,103</u>	<u>1,103</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 20,100</u>	<u>\$ 15,019</u>	<u>\$ 25,219</u>	<u>\$ 42,161</u>	<u>\$ 648</u>	<u>\$ 1,103</u>	<u>\$ 1,148</u>	<u>\$ 1,219</u>

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



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

	CHEMICAL EMERGENCY PREPAREDNESS FUND				ELECTION 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,800	1,936	2,000	5,403	200	1,302	500	952
Interest	-	-	-	-	50	637	75	663
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,800</u>	<u>\$ 1,936</u>	<u>\$ 2,000</u>	<u>\$ 5,403</u>	<u>\$ 250</u>	<u>\$ 1,939</u>	<u>\$ 575</u>	<u>\$ 1,615</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	250	417	2,000	877
Services and other	-	-	-	-	1,700	64	1,700	1,535
Capital outlay	5,600	-	2,000	7,350	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,600</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 7,350</u>	<u>\$ 1,950</u>	<u>\$ 481</u>	<u>\$ 3,700</u>	<u>\$ 2,412</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 200	\$ 1,936	\$ -	\$ (1,947)	\$ (1,700)	\$ 1,458	\$ (3,125)	\$ (797)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>11</u>	<u>11</u>	<u>1,947</u>	<u>1,947</u>	<u>10,587</u>	<u>10,587</u>	<u>12,045</u>	<u>12,045</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 211</u>	<u>\$ 1,947</u>	<u>\$ 1,947</u>	<u>\$ -</u>	<u>\$ 8,887</u>	<u>\$ 12,045</u>	<u>\$ 8,920</u>	<u>\$ 11,248</u>

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

	DARE FUND				RECORDER'S PRESERVATION 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	2,500	6,480	3,000	500	2,800	2,062	2,600	2,204
Interest	-	-	-	-	40	1,237	1,000	1,508
Other	-	50	-	5,000	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,500</u>	<u>\$ 6,530</u>	<u>\$ 3,000</u>	<u>\$ 5,500</u>	<u>\$ 2,840</u>	<u>\$ 3,299</u>	<u>\$ 3,600</u>	<u>\$ 3,712</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	500	-	500	-
Services and other	5,000	2,235	7,914	5,013	6,000	-	6,500	-
Capital outlay	-	-	-	-	8,500	-	8,000	8,398
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ 2,235</u>	<u>\$ 7,914</u>	<u>\$ 5,013</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 8,398</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,500)	\$ 4,295	\$ (4,914)	\$ 487	\$ (12,160)	\$ 3,299	\$ (11,400)	\$ (4,686)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>6,098</u>	<u>6,098</u>	<u>10,393</u>	<u>10,393</u>	<u>15,686</u>	<u>15,686</u>	<u>18,985</u>	<u>18,985</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 3,598</u>	<u>\$ 10,393</u>	<u>\$ 5,479</u>	<u>\$ 10,880</u>	<u>\$ 3,526</u>	<u>\$ 18,985</u>	<u>\$ 7,585</u>	<u>\$ 14,299</u>

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

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

	RECORDER'S TECHNOLOGY FUND				SHERIFF CIVIL 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	1,700	1,431	1,700	1,373	4,500	5,338	4,500	4,645
Interest	-	-	-	-	300	890	250	1,101
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,700</u>	<u>\$ 1,431</u>	<u>\$ 1,700</u>	<u>\$ 1,373</u>	<u>\$ 4,800</u>	<u>\$ 6,228</u>	<u>\$ 4,750</u>	<u>\$ 5,746</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 299	\$ 2,900	\$ -
Employee fringe benefits	-	-	-	-	-	23	100	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	7,500	1,096	7,000	3,610	1,100	1,323	3,050	2,967
Capital outlay	-	-	-	-	5,000	374	5,000	1,729
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,500</u>	<u>\$ 1,096</u>	<u>\$ 7,000</u>	<u>\$ 3,610</u>	<u>\$ 8,100</u>	<u>\$ 2,019</u>	<u>\$ 11,050</u>	<u>\$ 4,696</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,800)	\$ 335	\$ (5,300)	\$ (2,237)	\$ (3,300)	\$ 4,209	\$ (6,300)	\$ 1,050
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>7,615</u>	<u>7,615</u>	<u>7,950</u>	<u>7,950</u>	<u>13,761</u>	<u>13,761</u>	<u>17,970</u>	<u>17,970</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,815</u>	<u>\$ 7,950</u>	<u>\$ 2,650</u>	<u>\$ 5,713</u>	<u>\$ 10,461</u>	<u>\$ 17,970</u>	<u>\$ 11,670</u>	<u>\$ 19,020</u>

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

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

	LAW ENFORCEMENT TRAINING 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	1,700	2,404	2,000	2,110	30,000	32,901	32,000	33,184
Interest	25	50	25	60	200	3,274	200	4,040
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,725</u>	<u>\$ 2,454</u>	<u>\$ 2,025</u>	<u>\$ 2,170</u>	<u>\$ 30,200</u>	<u>\$ 36,175</u>	<u>\$ 32,200</u>	<u>\$ 37,224</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,050	2,985	3,300	1,702	43,730	16,462	44,000	34,788
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,050</u>	<u>\$ 2,985</u>	<u>\$ 3,300</u>	<u>\$ 1,702</u>	<u>\$ 43,730</u>	<u>\$ 16,462</u>	<u>\$ 44,000</u>	<u>\$ 34,788</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,325)	\$ (531)	\$ (1,275)	\$ 468	\$ (13,530)	\$ 19,713	\$ (11,800)	\$ 2,436
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,870</u>	<u>1,870</u>	<u>1,339</u>	<u>1,339</u>	<u>47,376</u>	<u>47,376</u>	<u>67,089</u>	<u>67,089</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 545</u>	<u>\$ 1,339</u>	<u>\$ 64</u>	<u>\$ 1,807</u>	<u>\$ 33,846</u>	<u>\$ 67,089</u>	<u>\$ 55,289</u>	<u>\$ 69,525</u>

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

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

	SAFE RETURN FUND				INMATE SECURITY 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	-	-	-	-	11,500	26,302	21,500	33,233
Interest	5	17	15	17	1,000	2,204	1,500	3,262
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 5	\$ 17	\$ 15	\$ 17	\$ 12,500	\$ 28,506	\$ 23,000	\$ 36,495
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	30	23	-	21	-	-	-	-
Services and other	-	-	-	-	10,200	4,279	35,000	25,726
Capital outlay	-	-	-	-	10,000	-	10,000	2,885
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 30	\$ 23	\$ -	\$ 21	\$ 20,200	\$ 4,279	\$ 45,000	\$ 28,611
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (25)	\$ (6)	\$ 15	\$ (4)	\$ (7,700)	\$ 24,227	\$ (22,000)	\$ 7,884
CASH AND CASH EQUIVALENTS, JANUARY 1	340	340	334	334	27,997	27,997	52,224	52,224
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 315	\$ 334	\$ 349	\$ 330	\$ 20,297	\$ 52,224	\$ 30,224	\$ 60,108

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

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

	TAX MAINTENANCE FUND				SHERIFF REVOLVING 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	8,500	8,134	10,800	9,475	1,000	670	1,000	1,060
Interest	1,000	3,688	3,690	4,111	400	608	500	670
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9,500	\$ 11,822	\$ 14,490	\$ 13,586	\$ 1,400	\$ 1,278	\$ 1,500	\$ 1,730
DISBURSEMENTS								
Salaries	\$ 3,775	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	320	-	-	-	-	-
Materials and supplies	5,000	493	5,000	974	-	-	-	-
Services and other	3,500	250	4,000	35	4,000	-	2,000	-
Capital outlay	7,500	6,799	7,500	-	5,000	1,925	8,000	195
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 19,775	\$ 7,542	\$ 20,820	\$ 1,009	\$ 9,000	\$ 1,925	\$ 10,000	\$ 195
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (10,275)	\$ 4,280	\$ (6,330)	\$ 12,577	\$ (7,600)	\$ (647)	\$ (8,500)	\$ 1,535
CASH AND CASH EQUIVALENTS, JANUARY 1	60,318	60,318	64,598	64,598	11,639	11,639	10,992	10,992
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 50,043	\$ 64,598	\$ 58,268	\$ 77,175	\$ 4,039	\$ 10,992	\$ 2,492	\$ 12,527

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

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

AMERICAN RESCUE PLAN ACT FUND				
Year Ended December 31,				
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	100,000	-	-
Charges for services	-	-	-	-
Interest	1,000	13,806	6,000	11,410
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 113,806</u>	<u>\$ 6,000</u>	<u>\$ 11,410</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	175,000	174,946	100,000	38,739
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	18,000	-
Total Disbursements	<u>\$ 175,000</u>	<u>\$ 174,946</u>	<u>\$ 118,000</u>	<u>\$ 38,739</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (174,000)	\$ (61,140)	\$ (112,000)	\$ (27,329)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>293,175</u>	<u>293,175</u>	<u>232,035</u>	<u>232,035</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 119,175</u>	<u>\$ 232,035</u>	<u>\$ 120,035</u>	<u>\$ 204,706</u>

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

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

Fund/Account	Cash and Cash Equivalents January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Cash Equivalents December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Cash Equivalents December 31, 2024
Treasurer CERF & Federal Tax Deposit	\$ -	\$ 491,215	\$ 491,215	\$ -	\$ 516,435	\$ 516,435	\$ -
Treasurer POST	-	879	879	-	1,251	1,251	-
Treasurer Deputy Sheriff's Salary Supplemental	-	1,650	1,650	-	1,640	1,640	-
Treasurer Civil and Criminal	-	48,500	48,500	-	99,053	99,053	-
Treasurer Surplus Land	1,538	-	-	1,538	604	-	2,142
Treasurer Unclaimed Fees	178	20	-	198	-	-	198
Treasurer School Fund Principal	63,724	149,149	130,447	82,426	124,653	153,000	54,079
Treasurer Schools	-	6,554,745	6,554,745	-	6,904,409	6,904,409	-
Treasurer Salt River Nursing Home District	-	351,849	351,849	-	370,343	370,343	-
Treasurer Clarence Nursing Home District	-	104,720	104,720	-	105,754	105,754	-
Treasurer Salt River Ambulance District	-	218,829	218,829	-	225,277	225,277	-
Treasurer Monroe City Ambulance District	-	20,467	20,467	-	22,876	22,876	-
Treasurer Shelby County Health Unit District	-	368,320	368,320	-	378,043	378,043	-
Treasurer Shelbina Fire Protection District	-	165,101	165,101	-	180,009	180,009	-
Treasurer Western Lewis County Fire Protection District	-	1,407	1,407	-	2,416	2,416	-
Treasurer Shelbina Special Road District	-	135,177	135,177	-	152,442	152,442	-
Treasurer Cities	-	105,773	105,773	-	117,160	117,160	-
Collector	7,604,607	10,048,419	9,512,025	8,141,001	10,531,608	10,203,313	8,469,296
Recorder	-	42,894	42,894	-	49,285	49,285	-
Sheriff	-	83,126	83,126	-	118,417	118,417	-
Prosecuting Attorney	1,160	15,853	17,012	1	18,869	18,869	1
County Clerk Employee Fund	181	351	303	229	228	410	47
Public Administrator	1,061,557	398,898	351,320	1,109,135	447,084	375,784	1,180,435
Total	<u>\$ 8,732,945</u>	<u>\$ 19,307,342</u>	<u>\$ 18,705,759</u>	<u>\$ 9,334,528</u>	<u>\$ 20,367,856</u>	<u>\$ 19,996,186</u>	<u>\$ 9,706,198</u>

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



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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 Shelby 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>2024</u>	<u>2023</u>
911 Fund	✓	N/A
Prosecuting Attorney Income Tax Fund	N/A	✓
Opioid Fund	✓	N/A
Chemical Emergency Preparedness Fund	✓	N/A
Safe Return Fund	✓	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 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 2024 and 2023 for purposes of taxation were:

	<u>2024</u>	<u>2023</u>
Real Estate	\$ 66,507,985	\$ 65,526,883
Personal Property	41,614,673	42,811,013
Railroad and Utilities	46,687,997	43,155,203
Total	<u>\$ 154,810,655</u>	<u>\$ 151,493,099</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	\$ 0.4100	\$ 0.4100
Special Road & Bridge	0.3440	0.3440

#### F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents 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 cash equivalent 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 CASH EQUIVALENTS

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 Cash Equivalents" caption. Cash and cash equivalents include deposits and short-term investments with maturities that are less 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 cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents			
- Governmental Funds	\$ 3,446,805	\$ 3,486,211	\$ 250,000
Cash and Cash Equivalents	\$ 8,730,932	\$ 6,238,259	\$ 463,960
Investments	<u>975,266</u>	<u>975,266</u>	<u>-</u>
Total Fiduciary Funds	<u>\$ 9,706,198</u>	<u>\$ 7,213,525</u>	<u>\$ 463,960</u>

At December 31, 2023, the County had the following cash and cash equivalent balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents			
- Governmental Funds	\$ 2,761,422	\$ 2,838,351	\$ 250,000
Cash and Cash Equivalents	\$ 8,443,477	\$ 3,253,711	\$ 474,285
Investments	<u>891,051</u>	<u>891,051</u>	<u>-</u>
Total Fiduciary Funds	<u>\$ 9,334,528</u>	<u>\$ 4,144,762</u>	<u>\$ 474,285</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, except for \$975,266 and \$891,051 as of December 31, 2024 and 2023, respectively. The Public Administrator held the balances in non-FDIC eligible investment accounts on behalf of individual wards.

### 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](http://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 of \$87,459 and \$76,642, 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 \$3,366, respectively, for the years ended December 31, 2024 and 2023.

## C. Other Retirement Plan

Shelby 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 \$35,788 and \$35,963, 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 seven or eight hours of sick leave per month depending on their normal day. The County allows employees to carry forward sick leave from one year to the next, but sick leave may not be accrued beyond sixty days in total. Upon termination, employees will not be compensated for any unused sick leave. Paid vacation is accrued for every employee, and accrues at the rate of five days per year up to twenty-two days per year depending on the length of employment. However, employees may not carry over unused vacation from one year to the next. Employees are not compensated for forfeited vacation. Upon termination, employees are compensated for unused vacation.

### 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, 2024:

- A. In July 2022, the County entered into a \$333,270 lease purchase agreement with John Deere Financial for a 2022 772G Motor Grade. The agreement calls for seven annual payments of \$52,368 ending in 2028.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 45,993	\$ 6,375	\$ 52,368
2026	47,510	4,858	52,368
2027	49,077	3,291	52,368
2028	50,696	1,672	52,368
Totals	<u>\$ 193,276</u>	<u>\$ 16,196</u>	<u>\$ 209,472</u>

- B. In July 2024, the County entered into a \$97,434 lease purchase agreement with John Deere Financial for a 2014 444K 4WD Loader. The agreement calls for 5 annual payments of \$21,743 ending in 2028. The County made an additional payment in December 2024, equal to the 2025 and 2026 annual payments combined.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ -	\$ -	\$ -
2026	-	-	-
2027	19,425	2,318	21,743
2028	20,552	1,191	21,743
Totals	<u>\$ 39,977</u>	<u>\$ 3,509</u>	<u>\$ 43,486</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2024:

Description	Balance 12/31/2023	Additions	Payments	Balance 12/31/2024	Interest Paid
2022 John Deere Motor Grader	\$ 237,800	\$ -	\$ (44,524)	\$ 193,276	\$7,844
2014 John Deere 444K Loader	-	97,434	(57,457)	39,977	7,772

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
2022 John Deere Motor Grader	\$ 280,902	\$ -	\$ (43,102)	\$ 237,800	\$ 9,266

## 8. OPERATING LEASES

At December 31, 2024, the County Clerk's office has one non-cancellable 60-month lease for a postage machine through February 23, 2027 with monthly payments of \$136.

Fiscal Year Ending December 31,	Amount
2025	\$ 1,636
2026	1,636
2027	136

## 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 September 5, 2025, the date the financial statements were available to be issued.

In May 2025, the County entered into a \$7,500,000, 19-year Capital Lease Certificates of Participation to build a jail. The lease includes semi-annual interest payments on October 1 and April 1, and annual principal payments due October 1 beginning in 2026. The interest rate varies from 4.00% to 5.00%, with variable payments through the final maturity date of October 1, 2043.



## **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 Shelby 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 Shelby 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 Shelby County, Missouri's basic financial statements and have issued our report thereon dated September 5, 2025.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Shelby 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 Shelby County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Shelby 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 Shelby 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  
September 5, 2025

## **McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

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### **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 Shelby County, Missouri

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

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

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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  
September 5, 2025

SHELBY 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 JUSTICE				
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	N/A	\$ 40,814	\$ 35,243
16.588	Passed through Missouri Department of Public Safety - Violence Against Women Formula Grants	N/A	440	2,640
16.738	Edward Byrne Memorial Justice Assistance Grant Program	N/A	-	9,153
U.S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-R102(24) BRO-R102(001)	28,295 -	811,479 30,501
	Total 20.205		<u>\$ 28,295</u>	<u>\$ 841,980</u>
20.607	Passed through University of Central Missouri - Alcohol Open Container Requirements	24-154-AL-049	-	6,438
20.616	National Priority Safety Programs (Highway Safety Cluster)	24-M2HVE-05-032	-	1,252
ELECTION ASSISTANCE COMMISSION				
90.401	Passed through Missouri Secretary of State - Help America Vote Act Requirements Payments	N/A	16,304	2,006
90.404	HAVA Election Security Grants	N/A	-	944
U.S. DEPARTMENT OF THE TREASURY				
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	174,946	38,739
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.323	Passed through Missouri Department of Health and Senior Services - Epidemiology and Laboratory Capacity for Infectious Diseases	DH240054938	-	54,037
U.S. DEPARTMENT OF HOMELAND SECURITY				
97.067	Passed through Missouri Department of Public Safety - Homeland Security Grant Program	EMW-2023-SS-00085	-	28,229
	Total Expenditures of Federal Awards		<u>\$ 260,799</u>	<u>\$ 1,020,661</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**SHELBY 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 Shelby 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.



SHELBY 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?      Yes   X   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?      Yes   X   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

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**

None

TERRY HELMICK  
Presiding Commissioner

RAY BACON, Bethel  
Commissioner Eastern District

TERRY MEFFORD, Clarence  
Commissioner Western District

**The County Commission  
of Shelby County**  
P.O. Box 186  
Shelbyville, MO 63469

Commission Phone (573) 633-2181  
Monday 8:30am – 2:30pm  
Thursday 8:30am – 12pm

Road Phone (573) 633-2291

County Clerk Phone (573) 633-2181

SHELBY COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

**2022-001:** The county did not adopt a formal budget for the American Rescue Plan Act Fund in 2021. Additionally, the County exceeded budgeted expenditures for six funds in 2021 and two funds in 2022.

Status: Considered resolved.

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Kansas City, Missouri 64116  
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F: (816) 221.4563  
E: [Admin@McBrideLock.com](mailto:Admin@McBrideLock.com)

## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

September 5, 2025

To the County Commission  
Shelby County, Missouri

We have audited the regulatory basis financial statements of Shelby County, Missouri for the years ended December 31, 2023 and 2024. 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 May 14, 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 Shelby 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. 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 September 5, 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.

### 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 Shelby 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