



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Bollinger County, Missouri

The Office of the State Auditor contracted for an audit of Bollinger 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. 2025-063



Recommendations in the contracted audit of Bollinger County

2024-001	The county implement procedures to ensure that supervisor approval is documented on employee timesheets and that current pay rate information is maintained in employee personnel files.
2024-002	The Sheriff's office implement procedures and training at the jail to ensure that receipts are issued to payors in sequential order.
Treasurer Bank Reconciliations	The Treasurer resolve the "Other" outstanding items on the bank reconciliations and investigate the reason for the increasing number of such transactions to prevent them from occurring on future reconciliations.
Public Administrator Ward Expense Documentation	The Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.
Sheriff's Office Bank Reconciliations	The Sheriff's office ensure that bank reconciliations are comparing the bank and book balances as of the same date in order to be properly performed. The Sheriff's office implement procedures to ensure that activity recorded in Turnkey matches the actual bank activity and that the bank balance per the Turnkey reconciliations agrees to the actual bank balance.
Prosecuting Attorney Bank Reconciliations	The Prosecuting Attorney's office implement procedures to perform formal reconciliations of the bank and book balances each month.

ANNUAL FINANCIAL REPORT

BOLLINGER COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

BOLLINGER COUNTY, MISSOURI

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INTRODUCTORY SECTION

BOLLINGER COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – Leo Arnzen

Commissioner, First District – Tim Shelby

Commissioner, Second District – Chad Hulvey

Other Elected Officials

Assessor – Ronda Elfrink

Circuit Clerk – Dana Mayfield

Collector – Nonie Cowell

County Clerk – Megan Jo Hill

Coroner – Calvin Troxell

Prosecuting Attorney – Stephen Gray

Public Administrator – Melissa Finley

Recorder – Dana Fulbright

Sheriff – Casey Graham

Treasurer – Scott Minson

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Bollinger County, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 27, 2025, on our consideration of Bollinger 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 Bollinger 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 Bollinger 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 27, 2025

BOLLINGER 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 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
General Revenue	\$ 425,784	\$ 3,118,477	\$ 2,677,945	\$ 866,316	\$ 8,331,096	\$ 8,310,276	\$ 887,136
Special Road and Bridge	125,549	1,480,982	1,298,922	307,609	1,833,994	1,708,969	432,634
Assessment	52,326	226,405	246,520	32,211	224,808	236,774	20,245
Bad Check	3,918	933	50	4,801	3,799	350	8,250
Law Enforcement Training	3,109	943	1,345	2,707	608	-	3,315
Prosecuting Attorney Training	2,779	787	-	3,566	779	-	4,345
Recorder User Fees	7,592	4,349	3,960	7,981	5,325	5,808	7,498
Sheriff Civil Fee	2,532	6,350	7,449	1,433	5,627	6,517	543
Sheriff Restitution	7,518	2,505	-	10,023	4,234	-	14,257
Sheriff Concealed Carry Weapon	-	671	671	-	2,080	2,080	-
Election Service	10,400	2,368	3,383	9,385	1,536	341	10,580
Prosecuting Attorney Delinquent Tax	1,238	33	-	1,271	44	-	1,315
Recorder Technology	6,001	3,161	4,506	4,656	4,197	2,268	6,585
Domestic Relations	-	1,158	-	1,158	1,024	1,158	1,024
Collector's Tax Maintenance	38,726	24,179	11,988	50,917	24,678	17,227	58,368
Archive	2,626	549	118	3,057	672	183	3,546
Senior Citizens Service Board	-	145,543	145,541	2	160,468	160,470	-
Inmate Security	1,667	1,422	-	3,089	1,350	-	4,439
Sheriff K-9	6,028	1,642	3,206	4,464	725	1,578	3,611
Sheriff Drug Forfeiture	1,038	28	-	1,066	31	260	837
Sheriff Escrow	3,452	1,529	4,901	80	2,281	1,701	660
Sheriff Block Grant	-	-	-	-	-	-	-
911 Service	14,247	9,157	17,761	5,643	5,898	2,574	8,967
American Rescue Plan Act	1,333,917	64,428	953,027	445,318	10,067	257,459	197,926
Inmate Personal Hygiene	701	426	702	425	429	264	590
Q POST	502	518	-	1,020	540	-	1,560
Sheriff Tax	2,878	371,849	263,643	111,084	402,112	351,141	162,055
Senate Bill 40 Board	436,345	174,408	171,039	439,714	171,950	183,471	428,193
Total	<u>\$ 2,490,873</u>	<u>\$ 5,644,800</u>	<u>\$ 5,816,677</u>	<u>\$ 2,318,996</u>	<u>\$ 11,200,352</u>	<u>\$ 11,250,869</u>	<u>\$ 2,268,479</u>

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

BOLLINGER 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	\$ 399,500	\$ 396,713	\$ 412,000	\$ 395,037
Sales taxes	1,440,000	1,746,512	1,490,000	1,925,611
Intergovernmental	141,339	193,474	5,411,674	5,180,708
Charges for services	297,037	415,564	355,175	347,822
Interest	4,800	11,046	10,000	30,296
Other	31,467	48,549	34,150	50,481
Transfers in	289,043	306,619	409,406	401,141
Total Receipts	<u>\$ 2,603,186</u>	<u>\$ 3,118,477</u>	<u>\$ 8,122,405</u>	<u>\$ 8,331,096</u>
DISBURSEMENTS				
County Commission	\$ 87,183	\$ 86,742	\$ 91,415	\$ 91,279
County Clerk	78,150	78,095	82,903	82,106
Elections	50,340	50,369	106,732	107,824
Buildings and grounds	193,160	225,641	565,798	239,547
Employee fringe benefits	381,000	391,979	470,000	377,139
Treasurer	49,350	45,976	51,502	48,801
Collector	100,708	100,850	107,679	105,557
Recorder of Deeds	75,930	71,210	80,167	75,496
Circuit Clerk	16,268	16,164	17,000	13,415
Court administration	15,000	11,444	15,000	19,630
Public Administrator	49,750	47,643	52,632	47,144
Sheriff	971,057	974,230	1,316,227	1,323,123
Jail	197,869	195,143	217,883	224,883
Prosecuting Attorney	113,579	100,731	117,054	136,428
Juvenile Officer	55,000	50,714	55,000	46,711
Coroner	38,400	42,174	37,350	46,674
Other County government	401,130	138,173	5,336,576	5,266,256
Health and welfare	-	-	-	-
Transfers out	50,667	50,667	58,263	58,263
Emergency fund	100,000	-	200,000	-
Total Disbursements	<u>\$ 3,024,541</u>	<u>\$ 2,677,945</u>	<u>\$ 8,979,181</u>	<u>\$ 8,310,276</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (421,355)	\$ 440,532	\$ (856,776)	\$ 20,820
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>425,784</u>	<u>425,784</u>	<u>866,316</u>	<u>866,316</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 4,429</u>	<u>\$ 866,316</u>	<u>\$ 9,540</u>	<u>\$ 887,136</u>

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

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

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 442,000	\$ 457,904	\$ 482,000	\$ 451,040	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	40,280	300,000	380,244	-	-	-	-
Intergovernmental	726,500	840,885	854,200	924,639	38,726	38,798	38,798	22,287
Charges for services	-	-	-	-	131,200	136,250	136,000	142,337
Interest	2,000	3,693	3,000	11,030	457	673	573	1,063
Other	143,078	85,682	31,035	67,041	-	17	-	858
Transfers in	-	52,538	-	-	50,667	50,667	58,263	58,263
Total Receipts	<u>\$ 1,313,578</u>	<u>\$ 1,480,982</u>	<u>\$ 1,670,235</u>	<u>\$ 1,833,994</u>	<u>\$ 221,050</u>	<u>\$ 226,405</u>	<u>\$ 233,634</u>	<u>\$ 224,808</u>
DISBURSEMENTS								
Salaries	\$ 436,400	\$ 411,140	\$ 556,000	\$ 528,984	\$ 181,015	\$ 141,992	\$ 161,856	\$ 157,248
Employee fringe benefits	202,300	184,637	250,200	208,585	18,650	17,679	20,850	19,712
Materials and supplies	426,000	362,947	456,000	359,109	17,000	20,619	19,200	10,651
Services and other	255,550	219,662	300,130	259,472	49,375	66,230	51,545	49,163
Capital outlay	52,538	52,538	300,000	213,595	-	-	-	-
Construction	35,000	37,998	55,000	89,224	-	-	-	-
Transfers out	30,000	30,000	50,000	50,000	-	-	-	-
Total Disbursements	<u>\$ 1,437,788</u>	<u>\$ 1,298,922</u>	<u>\$ 1,967,330</u>	<u>\$ 1,708,969</u>	<u>\$ 266,040</u>	<u>\$ 246,520</u>	<u>\$ 253,451</u>	<u>\$ 236,774</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (124,210)	\$ 182,060	\$ (297,095)	\$ 125,025	\$ (44,990)	\$ (20,115)	\$ (19,817)	\$ (11,966)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>125,549</u>	<u>125,549</u>	<u>307,609</u>	<u>307,609</u>	<u>52,326</u>	<u>52,326</u>	<u>32,211</u>	<u>32,211</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 1,339</u>	<u>\$ 307,609</u>	<u>\$ 10,514</u>	<u>\$ 432,634</u>	<u>\$ 7,336</u>	<u>\$ 32,211</u>	<u>\$ 12,394</u>	<u>\$ 20,245</u>

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

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

	BAD CHECK 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	5,000	820	1,200	3,575	2,000	866	1,200	505
Interest	-	113	-	224	-	77	-	103
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 933</u>	<u>\$ 1,200</u>	<u>\$ 3,799</u>	<u>\$ 2,000</u>	<u>\$ 943</u>	<u>\$ 1,200</u>	<u>\$ 608</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	8,918	50	6,001	350	5,109	1,345	3,907	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,918</u>	<u>\$ 50</u>	<u>\$ 6,001</u>	<u>\$ 350</u>	<u>\$ 5,109</u>	<u>\$ 1,345</u>	<u>\$ 3,907</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,918)	\$ 883	\$ (4,801)	\$ 3,449	\$ (3,109)	\$ (402)	\$ (2,707)	\$ 608
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>3,918</u>	<u>3,918</u>	<u>4,801</u>	<u>4,801</u>	<u>3,109</u>	<u>3,109</u>	<u>2,707</u>	<u>2,707</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 4,801</u>	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ -</u>	<u>\$ 2,707</u>	<u>\$ -</u>	<u>\$ 3,315</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				RECORDER USER 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	2,000	700	1,000	643	7,000	4,170	6,000	5,094
Interest	-	87	-	136	-	179	-	231
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 787</u>	<u>\$ 1,000</u>	<u>\$ 779</u>	<u>\$ 7,000</u>	<u>\$ 4,349</u>	<u>\$ 6,000</u>	<u>\$ 5,325</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,779	-	4,566	-	14,592	3,960	13,981	5,808
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,779</u>	<u>\$ -</u>	<u>\$ 4,566</u>	<u>\$ -</u>	<u>\$ 14,592</u>	<u>\$ 3,960</u>	<u>\$ 13,981</u>	<u>\$ 5,808</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,779)	\$ 787	\$ (3,566)	\$ 779	\$ (7,592)	\$ 389	\$ (7,981)	\$ (483)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,779</u>	<u>2,779</u>	<u>3,566</u>	<u>3,566</u>	<u>7,592</u>	<u>7,592</u>	<u>7,981</u>	<u>7,981</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 3,566</u>	<u>\$ -</u>	<u>\$ 4,345</u>	<u>\$ -</u>	<u>\$ 7,981</u>	<u>\$ -</u>	<u>\$ 7,498</u>

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

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

	SHERIFF CIVIL FEE FUND				SHERIFF 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	6,500	6,320	8,000	5,608	4,000	2,260	5,000	3,813
Interest	-	30	-	19	-	245	-	421
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,500</u>	<u>\$ 6,350</u>	<u>\$ 8,000</u>	<u>\$ 5,627</u>	<u>\$ 4,000</u>	<u>\$ 2,505</u>	<u>\$ 5,000</u>	<u>\$ 4,234</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	2,082	9,433	3,371	-	-	-	-
Services and other	9,032	5,367	-	3,146	11,518	-	15,023	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,032</u>	<u>\$ 7,449</u>	<u>\$ 9,433</u>	<u>\$ 6,517</u>	<u>\$ 11,518</u>	<u>\$ -</u>	<u>\$ 15,023</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,532)	\$ (1,099)	\$ (1,433)	\$ (890)	\$ (7,518)	\$ 2,505	\$ (10,023)	\$ 4,234
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>2,532</u>	<u>2,532</u>	<u>1,433</u>	<u>1,433</u>	<u>7,518</u>	<u>7,518</u>	<u>10,023</u>	<u>10,023</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,433</u>	<u>\$ -</u>	<u>\$ 543</u>	<u>\$ -</u>	<u>\$ 10,023</u>	<u>\$ -</u>	<u>\$ 14,257</u>

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

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

	SHERIFF CONCEALED CARRY WEAPON FUND				ELECTION SERVICE 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	12,000	656	5,000	2,070	6,000	2,083	10,000	1,192
Interest	-	15	-	10	-	285	-	344
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 12,000</u>	<u>\$ 671</u>	<u>\$ 5,000</u>	<u>\$ 2,080</u>	<u>\$ 6,000</u>	<u>\$ 2,368</u>	<u>\$ 10,000</u>	<u>\$ 1,536</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	677	-	447	-	341
Services and other	12,000	671	5,000	1,403	16,400	2,936	19,385	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,000</u>	<u>\$ 671</u>	<u>\$ 5,000</u>	<u>\$ 2,080</u>	<u>\$ 16,400</u>	<u>\$ 3,383</u>	<u>\$ 19,385</u>	<u>\$ 341</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (10,400)	\$ (1,015)	\$ (9,385)	\$ 1,195
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,400</u>	<u>10,400</u>	<u>9,385</u>	<u>9,385</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,385</u>	<u>\$ -</u>	<u>\$ 10,580</u>

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

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

	PROSECUTING ATTORNEY DELINQUENT TAX 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	300	-	1,000	-	6,000	3,041	7,000	4,024
Interest	-	33	-	44	-	120	-	173
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 300</u>	<u>\$ 33</u>	<u>\$ 1,000</u>	<u>\$ 44</u>	<u>\$ 6,000</u>	<u>\$ 3,161</u>	<u>\$ 7,000</u>	<u>\$ 4,197</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	52	-	48
Services and other	1,538	-	2,271	-	12,001	4,454	11,656	2,220
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ 2,271</u>	<u>\$ -</u>	<u>\$ 12,001</u>	<u>\$ 4,506</u>	<u>\$ 11,656</u>	<u>\$ 2,268</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,238)	\$ 33	\$ (1,271)	\$ 44	\$ (6,001)	\$ (1,345)	\$ (4,656)	\$ 1,929
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,238</u>	<u>1,238</u>	<u>1,271</u>	<u>1,271</u>	<u>6,001</u>	<u>6,001</u>	<u>4,656</u>	<u>4,656</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,271</u>	<u>\$ -</u>	<u>\$ 1,315</u>	<u>\$ -</u>	<u>\$ 4,656</u>	<u>\$ -</u>	<u>\$ 6,585</u>

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

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

	DOMESTIC RELATIONS FUND				COLLECTOR'S 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	-	-	-	-	-	-	-	-
Charges for services	5,000	1,148	3,000	1,007	23,000	22,866	35,000	22,735
Interest	-	10	-	17	-	1,313	-	1,943
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,000</u>	<u>\$ 1,158</u>	<u>\$ 3,000</u>	<u>\$ 1,024</u>	<u>\$ 23,000</u>	<u>\$ 24,179</u>	<u>\$ 35,000</u>	<u>\$ 24,678</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	2,499
Services and other	5,000	-	3,000	1,158	61,726	11,988	85,917	14,728
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 1,158</u>	<u>\$ 61,726</u>	<u>\$ 11,988</u>	<u>\$ 85,917</u>	<u>\$ 17,227</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 1,158	\$ -	\$ (134)	\$ (38,726)	\$ 12,191	\$ (50,917)	\$ 7,451
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>1,158</u>	<u>1,158</u>	<u>38,726</u>	<u>38,726</u>	<u>50,917</u>	<u>50,917</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,158</u>	<u>\$ 1,158</u>	<u>\$ 1,024</u>	<u>\$ -</u>	<u>\$ 50,917</u>	<u>\$ -</u>	<u>\$ 58,368</u>

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

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

	ARCHIVE FUND				SENIOR CITIZENS SERVICE BOARD 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	-	-	-	-	150,000	145,543	160,000	160,468
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,000	474	2,000	560	-	-	-	-
Interest	-	75	-	112	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 2,000	\$ 549	\$ 2,000	\$ 672	\$ 150,000	\$ 145,543	\$ 160,000	\$ 160,468
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,626	118	5,057	183	-	-	-	-
Services and other	-	-	-	-	150,000	145,541	160,002	160,470
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 4,626	\$ 118	\$ 5,057	\$ 183	\$ 150,000	\$ 145,541	\$ 160,002	\$ 160,470
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,626)	\$ 431	\$ (3,057)	\$ 489	\$ -	\$ 2	\$ (2)	\$ (2)
CASH AND CASH EQUIVALENTS, JANUARY 1	2,626	2,626	3,057	3,057	-	-	2	2
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ -	\$ 3,057	\$ -	\$ 3,546	\$ -	\$ 2	\$ -	\$ -

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

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

	INMATE SECURITY FUND				SHERIFF K-9 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	2,000	1,354	2,000	1,219	15,000	1,500	3,000	600
Interest	-	68	-	131	-	142	-	125
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,000</u>	<u>\$ 1,422</u>	<u>\$ 2,000</u>	<u>\$ 1,350</u>	<u>\$ 15,000</u>	<u>\$ 1,642</u>	<u>\$ 3,000</u>	<u>\$ 725</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	402	-	672
Services and other	3,667	-	5,089	-	21,028	2,804	7,464	906
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,667</u>	<u>\$ -</u>	<u>\$ 5,089</u>	<u>\$ -</u>	<u>\$ 21,028</u>	<u>\$ 3,206</u>	<u>\$ 7,464</u>	<u>\$ 1,578</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,667)	\$ 1,422	\$ (3,089)	\$ 1,350	\$ (6,028)	\$ (1,564)	\$ (4,464)	\$ (853)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,667</u>	<u>1,667</u>	<u>3,089</u>	<u>3,089</u>	<u>6,028</u>	<u>6,028</u>	<u>4,464</u>	<u>4,464</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ -</u>	<u>\$ 4,439</u>	<u>\$ -</u>	<u>\$ 4,464</u>	<u>\$ -</u>	<u>\$ 3,611</u>

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

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

	SHERIFF DRUG FORFEITURE FUND				SHERIFF ESCROW 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	-	-	-	-	4,000	1,479	5,000	2,256
Interest	1,000	28	100	31	-	50	-	25
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 28</u>	<u>\$ 100</u>	<u>\$ 31</u>	<u>\$ 4,000</u>	<u>\$ 1,529</u>	<u>\$ 5,000</u>	<u>\$ 2,281</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,452	3,522	5,080	1,534
Services and other	2,038	-	1,166	260	-	1,379	-	167
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,038</u>	<u>\$ -</u>	<u>\$ 1,166</u>	<u>\$ 260</u>	<u>\$ 7,452</u>	<u>\$ 4,901</u>	<u>\$ 5,080</u>	<u>\$ 1,701</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,038)	\$ 28	\$ (1,066)	\$ (229)	\$ (3,452)	\$ (3,372)	\$ (80)	\$ 580
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,038</u>	<u>1,038</u>	<u>1,066</u>	<u>1,066</u>	<u>3,452</u>	<u>3,452</u>	<u>80</u>	<u>80</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,066</u>	<u>\$ -</u>	<u>\$ 837</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ 660</u>

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

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

	SHERIFF BLOCK GRANT FUND				911 SERVICE 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	10,000	-	10,000	-	-	-	-	-
Charges for services	-	-	-	-	10,000	8,764	12,000	5,633
Interest	-	-	-	-	-	393	-	265
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 9,157</u>	<u>\$ 12,000</u>	<u>\$ 5,898</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	-	10,000	-	24,247	17,761	17,643	2,574
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 24,247</u>	<u>\$ 17,761</u>	<u>\$ 17,643</u>	<u>\$ 2,574</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (14,247)	\$ (8,604)	\$ (5,643)	\$ 3,324
CASH AND CASH EQUIVALENTS, JANUARY 1	-	-	-	-	14,247	14,247	5,643	5,643
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,643</u>	<u>\$ -</u>	<u>\$ 8,967</u>

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

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

	AMERICAN RESCUE PLAN ACT FUND				INMATE PERSONAL HYGIENE 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	50,000	50,000	-	-	1,000	412	1,000	412
Charges for services	-	-	-	-	-	-	-	-
Interest	-	14,428	25,000	10,067	-	14	-	17
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50,000</u>	<u>\$ 64,428</u>	<u>\$ 25,000</u>	<u>\$ 10,067</u>	<u>\$ 1,000</u>	<u>\$ 426</u>	<u>\$ 1,000</u>	<u>\$ 429</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	1,701	702	1,425	264
Services and other	1,383,917	634,930	470,318	257,459	-	-	-	-
Capital outlay	-	226,603	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	91,494	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,383,917</u>	<u>\$ 953,027</u>	<u>\$ 470,318</u>	<u>\$ 257,459</u>	<u>\$ 1,701</u>	<u>\$ 702</u>	<u>\$ 1,425</u>	<u>\$ 264</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,333,917)	\$ (888,599)	\$ (445,318)	\$ (247,392)	\$ (701)	\$ (276)	\$ (425)	\$ 165
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,333,917</u>	<u>1,333,917</u>	<u>445,318</u>	<u>445,318</u>	<u>701</u>	<u>701</u>	<u>425</u>	<u>425</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 445,318</u>	<u>\$ -</u>	<u>\$ 197,926</u>	<u>\$ -</u>	<u>\$ 425</u>	<u>\$ -</u>	<u>\$ 590</u>

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

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

	Q POST FUND				SHERIFF 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	-	-	-	-	350,000	367,267	400,000	393,228
Intergovernmental	1,500	500	1,000	500	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	18	-	40	-	4,582	-	8,884
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,500</u>	<u>\$ 518</u>	<u>\$ 1,000</u>	<u>\$ 540</u>	<u>\$ 350,000</u>	<u>\$ 371,849</u>	<u>\$ 400,000</u>	<u>\$ 402,112</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,002	-	2,020	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,980	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	302,878	237,663	511,084	351,141
Total Disbursements	<u>\$ 2,002</u>	<u>\$ -</u>	<u>\$ 2,020</u>	<u>\$ -</u>	<u>\$ 302,878</u>	<u>\$ 263,643</u>	<u>\$ 511,084</u>	<u>\$ 351,141</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (502)	\$ 518	\$ (1,020)	\$ 540	\$ 47,122	\$ 108,206	\$ (111,084)	\$ 50,971
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>502</u>	<u>502</u>	<u>1,020</u>	<u>1,020</u>	<u>2,878</u>	<u>2,878</u>	<u>111,084</u>	<u>111,084</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,020</u>	<u>\$ -</u>	<u>\$ 1,560</u>	<u>\$ 50,000</u>	<u>\$ 111,084</u>	<u>\$ -</u>	<u>\$ 162,055</u>

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

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

SENATE BILL 40 BOARD FUND				
Year Ended December 31,				
2023		2024		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ 148,000	\$ 165,169	\$ 202,000	\$ 171,251
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	650	629	700	678
Other	8,300	8,610	8,800	21
Transfers in	-	-	-	-
Total Receipts	<u>\$ 156,950</u>	<u>\$ 174,408</u>	<u>\$ 211,500</u>	<u>\$ 171,950</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	156,950	171,039	211,500	183,471
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 156,950</u>	<u>\$ 171,039</u>	<u>\$ 211,500</u>	<u>\$ 183,471</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ 3,369	\$ -	\$ (11,521)
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>436,345</u>	<u>436,345</u>	<u>439,714</u>	<u>439,714</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 436,345</u></u>	<u><u>\$ 439,714</u></u>	<u><u>\$ 439,714</u></u>	<u><u>\$ 428,193</u></u>

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

BOLLINGER 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 January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Investments December 31, 2024
Treasurer Deputy Sheriff Salary Supplemental	\$ -	\$ 2,563	\$ 2,353	\$ 210	\$ 3,460	\$ 3,670	\$ -
Treasurer Criminal Case Cost	2,917	2,664	-	5,581	2,514	-	8,095
Treasurer CERF	-	144,807	141,459	3,348	144,240	147,588	-
Treasurer Fines	22,887	30,277	24,583	28,581	28,809	28,881	28,509
Treasurer Financial Institution Tax	321	847	325	843	804	898	749
Treasurer Over Surplus	7,820	1,291	-	9,111	1,170	6,410	3,871
Treasurer School	80	5,283,147	5,283,227	-	5,257,691	5,257,691	-
Collector	5,086,065	8,580,998	8,342,255	5,324,808	8,720,707	8,193,077	5,852,438
Collector Protested Tax	103,882	13,861	-	117,743	18,061	8,137	127,667
Recorder	(75)	94,331	94,256	-	90,746	90,738	8
Prosecuting Attorney	2,058	13,989	13,438	2,609	13,765	14,372	2,002
Sheriff General	355	188,664	187,112	1,907	163,270	158,685	6,492
Sheriff Commissary	58,802	43,605	38,381	64,026	93,212	72,020	85,218
Public Administrator	294,537	854,717	416,311	732,943	310,784	402,060	641,667
Total	<u>\$ 5,579,649</u>	<u>\$ 15,255,761</u>	<u>\$ 14,543,700</u>	<u>\$ 6,291,710</u>	<u>\$ 14,849,233</u>	<u>\$ 14,384,227</u>	<u>\$ 6,756,716</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bollinger 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 Bollinger 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:

	2024	2023
Senior Citizens Service Board	✓	N/A
Senate Bill 40 Board	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:

	2024	2023
Real Estate	\$ 125,996,135	\$ 124,473,200
Personal Property	51,844,540	52,504,156
Railroad and Utilities	8,934,874	8,375,382
Total	<u>\$ 186,775,549</u>	<u>\$ 185,352,738</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:

	2024	2023
General Revenue	\$ 0.2200	\$ 0.2200
Special Road and Bridge	0.2546	0.2527
Senate Bill 40 Board	0.0966	0.0959

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	<u>\$ 2,268,479</u>	<u>\$ 2,449,558</u>	<u>\$ 500,000</u>
Cash and Cash Equivalents	\$ 6,562,858	\$ 5,866,644	\$ 788,238
Investments	<u>193,858</u>	<u>193,858</u>	<u>193,858</u>
Total Fiduciary Funds	<u>\$ 6,756,716</u>	<u>\$ 6,060,502</u>	<u>\$ 982,096</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	<u>\$ 2,318,996</u>	<u>\$ 2,364,305</u>	<u>\$ 500,000</u>
Cash and Cash Equivalents	\$ 5,967,995	\$ 4,890,373	\$ 641,233
Investments	<u>323,715</u>	<u>323,715</u>	<u>323,715</u>
Total Fiduciary Funds	<u>\$ 6,291,710</u>	<u>\$ 5,214,088</u>	<u>\$ 964,948</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 \$13,378 and \$104,227 at December 31, 2024 and 2023, respectively, held by the Public Administrator for one ward in one bank in excess of FDIC coverage.

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 \$144,240 and \$144,807, 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 \$4,114 and \$3,647, respectively, for the years ended December 31, 2024 and 2023.

C. Other Retirement Plans

Bollinger County has voluntary 457(b) and 401(a) plans which are 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 to the 457(b) plan by the County for the years ended December 31, 2024 and 2023 were \$52,843 and \$54,150, respectively. Employee contributions collected and remitted to the 401(a) plan by the County for the years ended December 31, 2024 and 2023 were \$14,218 and \$12,246, 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 up to 20 days of vacation leave based on number of years of service as follows: after one year of service – 5 days; after two years of service – 10 days; after five years of service – 15 days; after 15 years of service – 20 days. Unused vacation time will be forfeited if not used by the employee's anniversary date. Any employee leaving the service of the County will be compensated for any unused vacation time.

Full-time regular employees accrue sick leave at the rate of one-half day per month, up to a maximum of 60 days. Accrued sick leave 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.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

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 2018, the County entered into a \$104,762 lease purchase agreement with KS State Bank for the purchase of a 6110M John Deere Tractor with a B-22 Tiger Mower, payable in annual installments of \$17,073 with a final payment due March 27, 2024. The lease agreement carried an interest rate of 4.535%. A final payment was made on February 8, 2023 to pay off the lease.
- B. In 2019, the County entered into a \$235,491 lease purchase agreement with National Cooperative Leasing AOIA for the purchase of two 2021 International Trucks, payable in annual installments of \$52,538 with a final payment due July 12, 2023. The lease agreement carried an interest rate of 5.636%. The final payment was made on May 16, 2023.
- C. In 2022, the County entered into a \$169,900 lease purchase agreement with KS State Bank for the purchase of a Mantis 4142 Tractor, payable in annual installments of \$34,309. The lease agreement carries an interest rate of 5.776%. A payment of \$188,122 was made on July 26, 2023 to pay off the lease.

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

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2022			12/31/2023	Paid
6110M John Deere Tractor	\$ 49,665	\$ -	\$ (49,665)	\$ -	\$2,872
2021 International Trucks	31,760	-	(31,760)	-	1,714
Mantis 4142 Tractor	169,900	-	(169,900)	-	18,222

8. 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 27, 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 Bollinger 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 Bollinger 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 Bollinger County, Missouri's basic financial statements and have issued our report thereon dated August 27, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bollinger 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*.

Bollinger County, Missouri's Responses to Findings

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

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 27, 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 Bollinger County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bollinger 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 Bollinger County, Missouri's major federal programs for the years ended December 31, 2023 and 2024. Bollinger 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, Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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 Bollinger 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
August 27, 2025

BOLLINGER 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		Awards Passed-Through to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2023	2024	2023	2024
	U. S. DEPARTMENT OF AGRICULTURE					
	Passed through Missouri Office of Administration -					
10.665	Schools and Roads - Grants to States	N/A	\$ 2,391	\$ 2,603	\$ 1,793	\$ 1,953
	Direct Program -					
10.923	Emergency Watershed Protection Program	NR246424XXXXC004	-	4,941,264	-	-
	U. S. DEPARTMENT OF THE INTERIOR					
	Direct Program -					
15.226	Payments in Lieu of Taxes	N/A	3,835	4,556	-	-
	Passed through Missouri Office of Administration -					
15.438	National Forest Acquired Lands	N/A	2,658	11,333	1,993	5,665
	U. S. DEPARTMENT OF JUSTICE					
	Passed through Missouri Department of Public Safety -					
16.835	Body Worn Camera Policy and Implementation	2024-LVCP-03	-	13,511	-	-
	U. S. DEPARTMENT OF TRANSPORTATION					
	Passed through Missouri Department of Transportation -					
20.205	Highway Planning and Construction	BRO-R009(010)	13,784	23,711	-	-
	U. S. DEPARTMENT OF THE TREASURY					
	Direct Program -					
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	953,027	257,459	-	-
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
	Passed through Missouri Department of Health and Senior Services -					
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	N/A	-	225,000	-	-
	U. S. DEPARTMENT OF HOMELAND SECURITY					
	Passed through Missouri Department of Public Safety -					
97.067	Homeland Security Grant Program	EMW-2023-SS-00085-35	-	4,854	-	-
	Total Expenditures of Federal Awards		<u>\$ 975,695</u>	<u>\$ 5,484,291</u>	<u>\$ 3,786</u>	<u>\$ 7,618</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

BOLLINGER 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 Bollinger 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.

BOLLINGER 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? X Yes 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>
10.923	Emergency Watershed Protection Program
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

2024-001: Pay Rate and Timesheet Approval and Documentation

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

Condition: It was noted that all timesheets reviewed during the audit did not have evidence of supervisor review and approval to verify the accuracy of the hours worked reported by the employee on the timesheet. All employees of the County, other than elected officials, are paid on an hourly basis. It was also noted that the County did not always maintain documentation to support the current pay rates of hourly employees. The salaries for elected officials are approved through the annual budget documents. Pay rate changes for hourly employees are to be documented in the employee's personnel file, however, there were several instances where the documentation of the most recent pay rate change was not in the file. In our testing of individual payroll transactions, we could not verify the employee's rate of pay to an approved document for 18 out of 25 transactions.

Cause: The County does not have a process in place to ensure that supervisor reviews of timesheets are documented. The County did not maintain documentation of all employees' approved pay rates in the personnel files.

Effect: The lack of approval of hours reported by employees on timesheets by an immediate supervisor with knowledge of hours worked, and the lack of documentation of approved rates of pay could lead to unauthorized or inaccurate payroll expenses.

Recommendation: We recommend that the County implement procedures to ensure that supervisor approval is documented on employee timesheets and that current pay rate information is maintained in employee personnel files.

County's Response: There will be several steps taken to correct this issue. First, it will be enforcing that all elected officials and/or supervisors start to sign off on all timesheets turned in by employees. Each office will be in charge of signing off and approving their own employees time that is being turned in.

Also, I will and have worked hard on getting all the documentation needed in each employee folder and properly document each raise, what the employee was making, and who approved the raise. I know it became a concern when elected officials were also not tracked well through the documentation within the folder, previous administration did track it through Tyler Technologies. We will begin to document it with the folders as well.

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

2024-002: Sheriff's Office Receipts Controls

Criteria: A proper system of internal controls dictates that receipts should be accounted for in sequential order.

Condition: During the audit, it was noted that jail personnel were not issuing receipts to payors in sequential order. The Sheriff's office maintained two separate carbon copy receipt books, one for receipts at the administration building window and one at the jail. One of the transactions selected for testing during the audit was dated October 23, 2024. When locating the receipt in the jail's carbon copy receipt book, it was noted that the receipts on the previous page in the book were from May 2023, and the receipts on the following page were from October and November 2023.

Cause: Employees receiving money at the jail have not placed an emphasis on ensuring that receipts are accounted for in sequential order.

Effect: Accounting for receipts using sequentially ordered prenumbered receipts is an anti-fraud measure that improves the accountability of funds received and helps to ensure that all money received by the jail is recorded and deposited in the bank.

Recommendation: We recommend that the Sheriff's office implement procedures and training at the jail to ensure that receipts are issued to payors in sequential order.

County's Response: In response to this finding, our office has implemented a new system which will streamline and correct the receipt issuing process. Additional receipt books have been removed to avoid confusion and supplemental training has been implemented stressing the importance of sequential integrity in receipt issuance.

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

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

BOLLINGER COUNTY COMMISSION

Leo Arnzen, Presiding Commissioner
Travis Benfield, 1st District Commissioner
Chad Hulvey, 2nd District Commissioner

204 High Street, Suite 5, Marble Hill, MO 63764 • Phone (573) 238-1900 Ex 319 • bococommission@outlook.com

BOLLINGER COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

2021-001: During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. One fund had actual expenditures that exceeded budgeted expenditures. One fund was budgeted with a deficit ending fund balance.

Status: Considered resolved.

2021-002: During the audit, it was noted that the Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's internal controls over SEFA reporting are not sufficient enough to ensure correct reporting.

Status: Considered resolved.

2021-003: During the audit, it was noted that the County did not prepare or submit the applicable reporting as required in Part 2 Section B of the *Compliance and Reporting Guidance*.

Status: Resolved.

Bollinger County Clerk

Election Authority

Megan Jo Hill

Madison Stevens – Deputy Clerk
Michelle Fulbright – Elections Clerk
Bollinger@sos.mo.gov

204 High Street, STE 5
Marble Hill, MO 63764
Phone: 573-238-1900 Ex 5

September 22, 2025

RE: AUDIT FINDING 2024-001

There will be several steps taken to correct this issue. First, it will be enforcing that all elected officials and/or supervisor start to sign off on all timesheets turned in by employees. Each office will be in charge of signing off and approving their own employees time that is being turned in.

Also, I will and have worked hard on getting all the documentation needed in each employee folder and properly document each raise, what the employee was making, and who approved the raise. I know it became a concern when elected officials were also not tracked well through the documentation within the folder, previous administration did track it through Tyler technologies. We will begin to document it within the folders as well.

Thank you,

Megan Jo Hill

Megan Jo Hill
County Clerk

**BOLLINGER COUNTY, MISSOURI
CORRECTIVE ACTION PLAN**

Finding Reference Number: 2024-002

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: Stanley Petton, Jr., Sheriff

Views of Responsible Individuals:

In response to this finding, our office has implemented a new system which will streamline and correct the receipt issuing process. Additional receipt books have been removed to avoid confusion and supplemental training has been implemented stressing the importance of sequential integrity in receipt issuance.

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E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 27, 2025

To the County Commission
Bollinger County, Missouri

We have audited the regulatory basis financial statements of Bollinger 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 April 17, 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 Bollinger 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 27, 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 Bollinger 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 27, 2025. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Treasurer Bank Reconciliations

The Treasurer maintains two main county bank accounts, the General County Funds account which houses the activity of the General Revenue, Special Road and Bridge, and Assessment Funds, and a Treasurer Account which houses the activity of all other county Funds. The bank reconciliations of the General County Funds and Treasurer Account bank accounts included as reconciling items several transactions for transfers between the two accounts which did not appear on the bank statements for either account. These transactions were listed as “Other” outstanding items on the bank reconciliations, and the amounts were offset by an equal and opposite reconciling item on the other account. The majority of the transactions were for CERF transfers from the General to the Treasurer account. The number of these “Other” outstanding items increased throughout the audit period. We recommend that the Treasurer resolve the “Other” outstanding items on the bank reconciliations and investigate the reason for the increasing number of such transactions to prevent them from occurring on future reconciliations.

Public Administrator Ward Expense Documentation

During our audit, we selected a sample of 25 disbursements by the Public Administrator out of the accounts of five different wards. We noted eight instances where an invoice could not be provided to support disbursements for items other than ward personal spending. Most of the disbursements were recurring payments for room and board expenses. The current Public Administrator was not in place during the audit period and had to look through the files of the previous Public Administrator for the requested documentation during the audit. Proper documentation, including invoices, court orders, and/or rental agreements, is necessary to support the validity of disbursements made by the Public Administrator out of ward accounts. We recommend that the Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

Sheriff's Office Bank Reconciliations

When performing the reconciliations of the Office General Account, the bank balance at month end is compared to the book balance on the date of the reconciliation. The reconciliation of the December 2023 bank statement included three outstanding checks that were written between January 8 and January 11, 2024. The reconciliation of the December 2024 bank statement included as outstanding one check that was written on January 15, 2025. We recommend that the Sheriff's office ensure that bank reconciliations are comparing the bank and book balances as of the same date in order to be properly performed.

The bank reconciliations of the Inmate Commissary account are performed using the Turnkey software. However, the bank balances on the reconciliations performed in Turnkey for December 2022, 2023, and 2024 did not agree to the actual bank balances on the bank statements. The actual bank balances exceeded the bank balances per the Turnkey reconciliations by \$2,952, \$3,664, and \$7,951 for the months of December 2022, 2023, and 2024, respectively. We noted transactions involving interest and deposits in both 2023 and 2024 that occurred per the bank statement but were not recorded in Turnkey or vice versa. We recommend that the Sheriff's office implement procedures to ensure that activity recorded in Turnkey matches the actual bank activity and that the bank balance per the Turnkey reconciliations agrees to the actual bank balance.

Prosecuting Attorney Bank Reconciliations

It was noted during the audit that the Prosecuting Attorney's office does not perform formal bank reconciliations each month. We recommend that the Prosecuting Attorney's office implement procedures to perform formal reconciliations of the bank and book balances each month.

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 Bollinger 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