



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Daviess County, Missouri

The Office of the State Auditor contracted for an audit of Daviess 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 a large "S" and a cursive "Fitzpatrick".

Scott Fitzpatrick
State Auditor

November 2025
Report No. 2025-087



Recommendations in the contracted audit of Daviess County

2024-001	The Prosecuting Attorney's office implement internal controls to ensure that incompatible duties are properly segregated, that bank reconciliations are properly performed each month, that a proper accounting ledger showing a running total of the cash balance is maintained, and that funds held in a fiduciary capacity are disbursed to the proper entities in a timely manner.
2024-002	The Public Administrator implement procedures to ensure that supporting documentation is maintained to support the transactions and balances for all wards.
2024-003	The county adhere to authorized spending limits as documented in the adopted county budget, and that the county refrain from budgeting negative (deficit) fund balances for county funds.
Sheriff's Internal Control over Cash	The Sheriff's office implement procedures to properly segregate duties related to the physical control over assets from the reconciliation procedures, or implement procedures requiring the Sheriff's review and documented approval of the monthly bank reconciliations.

ANNUAL FINANCIAL REPORT

DAVIESS COUNTY, MISSOURI

For the Years Ended
December 31, 2024 and 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

DAVIESS COUNTY, MISSOURI
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INTRODUCTORY SECTION

DAVIESS COUNTY, MISSOURI
List of Elected Officials 2023-2024

County Commission

Presiding Commissioner – James Ruse
Commissioner, District 1 – David Cox
Commissioner, District 2 – Wayne Uthe

Other Elected Officials

Assessor – Aaron Piburn
Circuit Clerk – Sandy Dustman
Collector/Treasurer – Lacey Corwin
County Clerk – Rachel Taylor
Coroner – David Jason Smith
Prosecuting Attorney – Andrea (Annie) Gibson
Public Administrator – Tammy Huffman
Recorder – Tiffany Tadlock
Sheriff – Larry Adams

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Daviess County, Missouri

Report on the Audit of the Financial Statements

Opinion

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2025, on our consideration of Daviess 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 Daviess 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 Daviess County, Missouri's internal control over financial reporting and compliance.

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

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

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

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2023			December 31, 2023			December 31, 2024
General Revenue	\$ 2,238,204	\$ 1,834,777	\$ 1,626,029	\$ 2,446,952	\$ 2,124,506	\$ 1,847,360	\$ 2,724,098
Special Road & Bridge	242,358	1,954,226	1,292,065	904,519	3,075,847	2,960,687	1,019,679
Law Enforcement Sales Tax	395,775	825,302	592,248	628,829	822,673	751,804	699,698
Assessment	335,843	295,823	285,754	345,912	306,983	249,177	403,718
Prosecuting Attorney Training	9,723	3,077	-	12,800	2,987	-	15,787
Law Enforcement Training	1,093	3,020	4,414	(301)	2,328	3,038	(1,011)
Law Enforcement Civil	6,227	6,870	4,723	8,374	6,488	13,055	1,807
Election Services	435	3,060	1,962	1,533	3,094	1,200	3,427
Tax Maintenance	36,874	19,786	13,092	43,568	23,041	9,104	57,505
Frazier Trust	16,476	167	-	16,643	566	-	17,209
Mays Estate Trust	20,598	74	-	20,672	113	20,663	122
Recorder User Fee	24,182	4,569	3,544	25,207	8,124	5,214	28,117
Care Center	442,691	89,754	106,858	425,587	64,387	81,754	408,220
Domestic Violence	1,793	466	-	2,259	424	-	2,683
Jackson Township	60,752	11,132	-	71,884	7,254	53,789	25,349
Local Emergency Planning Commission	3,391	2,476	2,108	3,759	3,386	2,108	5,037
Capital Improvements	37,788	609	-	38,397	782	-	39,179
Recorder Technology	1,382	2,721	326	3,777	2,648	339	6,086
Prosecuting Attorney Admin Handling	21,703	253	200	21,756	120	-	21,876
Law Enforcement POST Grant	4,473	872	-	5,345	1,168	-	6,513
Law Enforcement Federal Grants	(1,720)	4,938	3,493	(275)	4,300	4,392	(367)
Veterans Memorial	14,551	245	174	14,622	480	307	14,795
Senior Services Board	18,334	81,779	75,500	24,613	79,382	81,881	22,114
Inmate Security	8,814	7,432	9,883	6,363	7,151	4,632	8,882
Sheriff Revolving	12,374	2,049	445	13,978	3,714	6,578	11,114
Nitro	554	2	-	556	3	-	559
Emergency Management	4,981	13,345	15,883	2,443	12,022	14,834	(369)
CARES Act	159,412	172	136,171	23,413	12,846	36,259	-
Senate Bill 40 Board	261,115	193,252	208,593	245,774	192,344	175,403	262,715
Election Equipment Purchase	32,458	5,800	31,765	6,493	14,839	7,626	13,706
Local Assistance and Tribal Consistency	-	50,000	-	50,000	50,000	100,000	-
Total	<u>\$ 4,412,634</u>	<u>\$ 5,418,048</u>	<u>\$ 4,415,230</u>	<u>\$ 5,415,452</u>	<u>\$ 6,834,000</u>	<u>\$ 6,431,204</u>	<u>\$ 5,818,248</u>

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

DAVIESS 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	\$ 475,250	\$ 451,119	\$ 476,025	\$ 469,535
Sales taxes	750,000	744,331	770,000	796,143
Intergovernmental	73,835	66,197	80,100	145,030
Charges for services	544,600	531,411	557,500	549,326
Interest	20,000	40,610	40,000	49,984
Other	1,500	1,109	1,600	14,488
Transfers in	-	-	212,000	100,000
Total Receipts	<u>\$ 1,865,185</u>	<u>\$ 1,834,777</u>	<u>\$ 2,137,225</u>	<u>\$ 2,124,506</u>
DISBURSEMENTS				
Other County Government	\$ 566,402	\$ 467,945	\$ 559,636	\$ 553,150
Building	99,887	130,832	105,156	127,792
County Commission	111,678	104,737	114,746	109,683
County Clerk	125,624	123,492	165,672	141,651
Elections	22,050	25,003	79,550	68,046
Collector/Treasurer	121,174	118,915	154,624	138,628
Jury & Circuit Court	39,300	22,654	7,500	23,222
Courts	22,066	9,459	22,300	9,436
Juvenile Officer	39,444	31,000	39,444	33,851
Coroner	45,203	32,417	45,584	35,598
Prosecuting Attorney	264,500	241,266	273,932	268,670
Public Administrator	40,110	34,880	40,984	36,467
Recorder	93,074	92,013	102,637	100,503
Emergency Management	10,875	10,125	2,300	100
Law Enforcement	85,000	41,141	60,000	51,018
Court Security	65,926	78,597	79,736	65,839
Transfers Out	61,553	61,553	68,576	83,706
Total Disbursements	<u>\$ 1,813,866</u>	<u>\$ 1,626,029</u>	<u>\$ 1,922,377</u>	<u>\$ 1,847,360</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ 51,319	\$ 208,748	\$ 214,848	\$ 277,146
CASH AND INVESTMENTS, JANUARY 1	<u>2,238,204</u>	<u>2,238,204</u>	<u>2,446,952</u>	<u>2,446,952</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 2,289,523</u></u>	<u><u>\$ 2,446,952</u></u>	<u><u>\$ 2,661,800</u></u>	<u><u>\$ 2,724,098</u></u>

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

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

	SPECIAL ROAD & BRIDGE FUND				LAW ENFORCEMENT SALES 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	-	-	-	-	692,000	744,331	760,000	796,143
Intergovernmental	2,680,000	1,938,152	4,531,000	3,068,889	155,630	75,377	169,900	8,319
Charges for services	4,000	5,536	4,000	1,650	6,000	3,772	6,000	15,315
Interest	1,000	3,409	3,000	5,308	250	1,822	1,000	2,831
Other	-	7,129	-	-	-	-	-	65
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,685,000</u>	<u>\$ 1,954,226</u>	<u>\$ 4,538,000</u>	<u>\$ 3,075,847</u>	<u>\$ 853,880</u>	<u>\$ 825,302</u>	<u>\$ 936,900</u>	<u>\$ 822,673</u>
DISBURSEMENTS								
Salaries	\$ 135,000	\$ 127,916	\$ 129,290	\$ 131,105	\$ 428,966	\$ 375,483	\$ 448,876	\$ 461,932
Employee fringe benefits	45,769	38,492	44,489	31,287	106,429	78,490	113,628	78,079
Materials and supplies	21,300	19,716	22,300	26,443	63,700	40,558	67,700	46,550
Services and other	18,350	19,505	20,680	13,409	68,120	56,503	69,100	60,737
Capital outlay	110,500	61,317	30,000	10,234	52,000	41,214	110,000	104,506
Construction	2,213,000	1,025,119	4,037,000	2,748,209	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,543,919</u>	<u>\$ 1,292,065</u>	<u>\$ 4,283,759</u>	<u>\$ 2,960,687</u>	<u>\$ 719,215</u>	<u>\$ 592,248</u>	<u>\$ 809,304</u>	<u>\$ 751,804</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 141,081	\$ 662,161	\$ 254,241	\$ 115,160	\$ 134,665	\$ 233,054	\$ 127,596	\$ 70,869
CASH AND INVESTMENTS, JANUARY 1	<u>242,358</u>	<u>242,358</u>	<u>904,519</u>	<u>904,519</u>	<u>395,775</u>	<u>395,775</u>	<u>628,829</u>	<u>628,829</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 383,439</u>	<u>\$ 904,519</u>	<u>\$ 1,158,760</u>	<u>\$ 1,019,679</u>	<u>\$ 530,440</u>	<u>\$ 628,829</u>	<u>\$ 756,425</u>	<u>\$ 699,698</u>

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

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

	ASSESSMENT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	35,154	36,828	35,305	35,177	-	-	-	-
Charges for services	197,420	196,069	215,906	208,544	2,500	3,027	3,000	2,908
Interest	240	1,373	500	1,586	10	50	20	79
Other	-	-	2,050	-	-	-	-	-
Transfers in	61,553	61,553	61,676	61,676	-	-	-	-
Total Receipts	<u>\$ 294,367</u>	<u>\$ 295,823</u>	<u>\$ 315,437</u>	<u>\$ 306,983</u>	<u>\$ 2,510</u>	<u>\$ 3,077</u>	<u>\$ 3,020</u>	<u>\$ 2,987</u>
DISBURSEMENTS								
Salaries	\$ 158,674	\$ 133,285	\$ 156,150	\$ 134,190	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	30,033	23,522	50,490	27,730	-	-	-	-
Materials and supplies	12,925	12,040	22,453	24,517	-	-	-	-
Services and other	68,445	74,111	82,800	60,568	2,500	-	2,500	-
Capital outlay	32,000	42,796	3,500	2,172	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 302,077</u>	<u>\$ 285,754</u>	<u>\$ 315,393</u>	<u>\$ 249,177</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,710)	\$ 10,069	\$ 44	\$ 57,806	\$ 10	\$ 3,077	\$ 520	\$ 2,987
CASH AND INVESTMENTS, JANUARY 1	<u>335,843</u>	<u>335,843</u>	<u>345,912</u>	<u>345,912</u>	<u>9,723</u>	<u>9,723</u>	<u>12,800</u>	<u>12,800</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 328,133</u>	<u>\$ 345,912</u>	<u>\$ 345,956</u>	<u>\$ 403,718</u>	<u>\$ 9,733</u>	<u>\$ 12,800</u>	<u>\$ 13,320</u>	<u>\$ 15,787</u>

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

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

	LAW ENFORCEMENT TRAINING FUND				LAW ENFORCEMENT CIVIL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,000	3,019	3,000	2,328	10,000	6,839	7,000	6,460
Interest	1	1	2	-	2	31	20	28
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,001</u>	<u>\$ 3,020</u>	<u>\$ 3,002</u>	<u>\$ 2,328</u>	<u>\$ 10,002</u>	<u>\$ 6,870</u>	<u>\$ 7,020</u>	<u>\$ 6,488</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	650	-	650	300
Services and other	3,000	4,414	3,000	3,038	2,300	2,099	2,300	3,122
Capital outlay	-	-	-	-	6,950	2,624	6,950	9,633
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 4,414</u>	<u>\$ 3,000</u>	<u>\$ 3,038</u>	<u>\$ 9,900</u>	<u>\$ 4,723</u>	<u>\$ 9,900</u>	<u>\$ 13,055</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1	\$ (1,394)	\$ 2	\$ (710)	\$ 102	\$ 2,147	\$ (2,880)	\$ (6,567)
CASH AND INVESTMENTS, JANUARY 1	<u>1,093</u>	<u>1,093</u>	<u>(301)</u>	<u>(301)</u>	<u>6,227</u>	<u>6,227</u>	<u>8,374</u>	<u>8,374</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,094</u>	<u>\$ (301)</u>	<u>\$ (299)</u>	<u>\$ (1,011)</u>	<u>\$ 6,329</u>	<u>\$ 8,374</u>	<u>\$ 5,494</u>	<u>\$ 1,807</u>

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

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

	ELECTION SERVICES FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,000	3,057	1,200	3,087	-	-	-	-
Charges for services	-	-	-	-	21,000	19,557	21,000	22,666
Interest	1	3	1	7	35	229	100	375
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,001</u>	<u>\$ 3,060</u>	<u>\$ 1,201</u>	<u>\$ 3,094</u>	<u>\$ 21,035</u>	<u>\$ 19,786</u>	<u>\$ 21,100</u>	<u>\$ 23,041</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	87	-	-	500	1,114	500	-
Services and other	1,200	1,200	1,200	1,200	8,700	11,978	11,700	9,104
Capital outlay	1,000	675	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,700</u>	<u>\$ 1,962</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 11,700</u>	<u>\$ 13,092</u>	<u>\$ 14,700</u>	<u>\$ 9,104</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (699)	\$ 1,098	\$ 1	\$ 1,894	\$ 9,335	\$ 6,694	\$ 6,400	\$ 13,937
CASH AND INVESTMENTS, JANUARY 1	<u>435</u>	<u>435</u>	<u>1,533</u>	<u>1,533</u>	<u>36,874</u>	<u>36,874</u>	<u>43,568</u>	<u>43,568</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ (264)</u>	<u>\$ 1,533</u>	<u>\$ 1,534</u>	<u>\$ 3,427</u>	<u>\$ 46,209</u>	<u>\$ 43,568</u>	<u>\$ 49,968</u>	<u>\$ 57,505</u>

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

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

	FRAZIER TRUST FUND				MAYS ESTATE TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	100	167	100	566	15	74	-	113
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 100</u>	<u>\$ 167</u>	<u>\$ 100</u>	<u>\$ 566</u>	<u>\$ 15</u>	<u>\$ 74</u>	<u>\$ -</u>	<u>\$ 113</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,250	-	1,250	-	20,598	-	20,663	20,663
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 20,598</u>	<u>\$ -</u>	<u>\$ 20,663</u>	<u>\$ 20,663</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,150)	\$ 167	\$ (1,150)	\$ 566	\$ (20,583)	\$ 74	\$ (20,663)	\$ (20,550)
CASH AND INVESTMENTS, JANUARY 1	<u>16,476</u>	<u>16,476</u>	<u>16,643</u>	<u>16,643</u>	<u>20,598</u>	<u>20,598</u>	<u>20,672</u>	<u>20,672</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 15,326</u>	<u>\$ 16,643</u>	<u>\$ 15,493</u>	<u>\$ 17,209</u>	<u>\$ 15</u>	<u>\$ 20,672</u>	<u>\$ 9</u>	<u>\$ 122</u>

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

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

	RECORDER USER FEE FUND				CARE CENTER 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	4,258	5,000	7,708	75,600	88,200	75,600	63,000
Interest	100	311	200	416	350	1,554	350	1,387
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,100</u>	<u>\$ 4,569</u>	<u>\$ 5,200</u>	<u>\$ 8,124</u>	<u>\$ 75,950</u>	<u>\$ 89,754</u>	<u>\$ 75,950</u>	<u>\$ 64,387</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	4,500	1,796	4,500	2,360	-	-	-	-
Services and other	150	77	150	-	60,000	-	50,000	-
Capital outlay	2,500	1,671	4,000	2,854	150,000	106,858	100,000	81,754
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,150</u>	<u>\$ 3,544</u>	<u>\$ 8,650</u>	<u>\$ 5,214</u>	<u>\$ 210,000</u>	<u>\$ 106,858</u>	<u>\$ 150,000</u>	<u>\$ 81,754</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,050)	\$ 1,025	\$ (3,450)	\$ 2,910	\$ (134,050)	\$ (17,104)	\$ (74,050)	\$ (17,367)
CASH AND INVESTMENTS, JANUARY 1	<u>24,182</u>	<u>24,182</u>	<u>25,207</u>	<u>25,207</u>	<u>442,691</u>	<u>442,691</u>	<u>425,587</u>	<u>425,587</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 22,132</u>	<u>\$ 25,207</u>	<u>\$ 21,757</u>	<u>\$ 28,117</u>	<u>\$ 308,641</u>	<u>\$ 425,587</u>	<u>\$ 351,537</u>	<u>\$ 408,220</u>

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

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

	DOMESTIC VIOLENCE FUND				JACKSON TOWNSHIP 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	-	-	-	-	5,890	4,910	5,890	4,980
Charges for services	450	458	450	410	6,000	6,000	6,000	1,960
Interest	-	8	5	14	45	222	100	314
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 450</u>	<u>\$ 466</u>	<u>\$ 455</u>	<u>\$ 424</u>	<u>\$ 11,935</u>	<u>\$ 11,132</u>	<u>\$ 11,990</u>	<u>\$ 7,254</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	500	-	-	-	5,000	-	5,000	53,789
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 53,789</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (50)	\$ 466	\$ 455	\$ 424	\$ 6,935	\$ 11,132	\$ 6,990	\$ (46,535)
CASH AND INVESTMENTS, JANUARY 1	<u>1,793</u>	<u>1,793</u>	<u>2,259</u>	<u>2,259</u>	<u>60,752</u>	<u>60,752</u>	<u>71,884</u>	<u>71,884</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,743</u>	<u>\$ 2,259</u>	<u>\$ 2,714</u>	<u>\$ 2,683</u>	<u>\$ 67,687</u>	<u>\$ 71,884</u>	<u>\$ 78,874</u>	<u>\$ 25,349</u>

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

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

	LOCAL EMERGENCY PLANNING COMMISSION FUND				CAPITAL IMPROVEMENTS 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	2,000	2,476	2,476	3,386	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	100	609	100	782
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 2,000	\$ 2,476	\$ 2,476	\$ 3,386	\$ 100	\$ 609	\$ 100	\$ 782
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,108	2,108	2,108	2,108	-	-	-	-
Capital outlay	-	-	-	-	37,500	-	12,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 3,108	\$ 2,108	\$ 2,108	\$ 2,108	\$ 37,500	\$ -	\$ 12,000	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,108)	\$ 368	\$ 368	\$ 1,278	\$ (37,400)	\$ 609	\$ (11,900)	\$ 782
CASH AND INVESTMENTS, JANUARY 1	3,391	3,391	3,759	3,759	37,788	37,788	38,397	38,397
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,283	\$ 3,759	\$ 4,127	\$ 5,037	\$ 388	\$ 38,397	\$ 26,497	\$ 39,179

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

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

	RECORDER TECHNOLOGY FUND				PROSECUTING ATTORNEY ADMIN HANDLING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,100	2,711	2,500	2,621	3,800	-	-	-
Interest	-	10	5	27	-	253	45	120
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,100</u>	<u>\$ 2,721</u>	<u>\$ 2,505</u>	<u>\$ 2,648</u>	<u>\$ 3,800</u>	<u>\$ 253</u>	<u>\$ 45</u>	<u>\$ 120</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,950	326	2,000	339	20,600	200	17,000	-
Capital outlay	-	-	-	-	1,000	-	1,200	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,950</u>	<u>\$ 326</u>	<u>\$ 2,000</u>	<u>\$ 339</u>	<u>\$ 24,600</u>	<u>\$ 200</u>	<u>\$ 21,200</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,150	\$ 2,395	\$ 505	\$ 2,309	\$ (20,800)	\$ 53	\$ (21,155)	\$ 120
CASH AND INVESTMENTS, JANUARY 1	<u>1,382</u>	<u>1,382</u>	<u>3,777</u>	<u>3,777</u>	<u>21,703</u>	<u>21,703</u>	<u>21,756</u>	<u>21,756</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,532</u>	<u>\$ 3,777</u>	<u>\$ 4,282</u>	<u>\$ 6,086</u>	<u>\$ 903</u>	<u>\$ 21,756</u>	<u>\$ 601</u>	<u>\$ 21,876</u>

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

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

	LAW ENFORCEMENT POST GRANT FUND				LAW ENFORCEMENT FEDERAL GRANTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,000	841	1,000	1,129	4,300	4,938	4,800	4,300
Charges for services	-	-	-	-	-	-	-	-
Interest	15	31	15	39	3	-	3	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,015</u>	<u>\$ 872</u>	<u>\$ 1,015</u>	<u>\$ 1,168</u>	<u>\$ 4,303</u>	<u>\$ 4,938</u>	<u>\$ 4,803</u>	<u>\$ 4,300</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,000	-	1,000	-	4,800	3,493	4,800	4,392
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 4,800</u>	<u>\$ 3,493</u>	<u>\$ 4,800</u>	<u>\$ 4,392</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 15	\$ 872	\$ 15	\$ 1,168	\$ (497)	\$ 1,445	\$ 3	\$ (92)
CASH AND INVESTMENTS, JANUARY 1	<u>4,473</u>	<u>4,473</u>	<u>5,345</u>	<u>5,345</u>	<u>(1,720)</u>	<u>(1,720)</u>	<u>(275)</u>	<u>(275)</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 4,488</u>	<u>\$ 5,345</u>	<u>\$ 5,360</u>	<u>\$ 6,513</u>	<u>\$ (2,217)</u>	<u>\$ (275)</u>	<u>\$ (272)</u>	<u>\$ (367)</u>

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

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

	VETERANS MEMORIAL FUND				SENIOR SERVICES 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	\$ -	\$ -	\$ -	\$ -	\$ 76,050	\$ 80,994	\$ 76,010	\$ 79,280
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	100	112	100	39	-	-	-	-
Interest	300	133	50	441	10	40	25	102
Other	-	-	-	-	5	745	5	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 400</u>	<u>\$ 245</u>	<u>\$ 150</u>	<u>\$ 480</u>	<u>\$ 76,065</u>	<u>\$ 81,779</u>	<u>\$ 76,040</u>	<u>\$ 79,382</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,500	174	1,000	307	76,000	75,500	82,000	81,881
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ 174</u>	<u>\$ 1,000</u>	<u>\$ 307</u>	<u>\$ 76,000</u>	<u>\$ 75,500</u>	<u>\$ 82,000</u>	<u>\$ 81,881</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,100)	\$ 71	\$ (850)	\$ 173	\$ 65	\$ 6,279	\$ (5,960)	\$ (2,499)
CASH AND INVESTMENTS, JANUARY 1	<u>14,551</u>	<u>14,551</u>	<u>14,622</u>	<u>14,622</u>	<u>18,334</u>	<u>18,334</u>	<u>24,613</u>	<u>24,613</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13,451</u>	<u>\$ 14,622</u>	<u>\$ 13,772</u>	<u>\$ 14,795</u>	<u>\$ 18,399</u>	<u>\$ 24,613</u>	<u>\$ 18,653</u>	<u>\$ 22,114</u>

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

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

	INMATE SECURITY FUND				SHERIFF REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	6,000	-	-	-	-	-
Charges for services	6,000	7,350	6,000	7,108	10,000	2,000	1,500	3,655
Interest	6	82	15	43	10	49	20	59
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,006</u>	<u>\$ 7,432</u>	<u>\$ 12,015</u>	<u>\$ 7,151</u>	<u>\$ 10,010</u>	<u>\$ 2,049</u>	<u>\$ 1,520</u>	<u>\$ 3,714</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	1,000	-	1,500	-	1,000	-	1,500	1,223
Services and other	-	-	-	-	1,200	155	1,200	355
Capital outlay	5,500	9,883	10,500	4,632	6,000	290	5,000	5,000
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,500</u>	<u>\$ 9,883</u>	<u>\$ 12,000</u>	<u>\$ 4,632</u>	<u>\$ 8,200</u>	<u>\$ 445</u>	<u>\$ 7,700</u>	<u>\$ 6,578</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (494)	\$ (2,451)	\$ 15	\$ 2,519	\$ 1,810	\$ 1,604	\$ (6,180)	\$ (2,864)
CASH AND INVESTMENTS, JANUARY 1	<u>8,814</u>	<u>8,814</u>	<u>6,363</u>	<u>6,363</u>	<u>12,374</u>	<u>12,374</u>	<u>13,978</u>	<u>13,978</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,320</u>	<u>\$ 6,363</u>	<u>\$ 6,378</u>	<u>\$ 8,882</u>	<u>\$ 14,184</u>	<u>\$ 13,978</u>	<u>\$ 7,798</u>	<u>\$ 11,114</u>

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

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

	NITRO FUND				EMERGENCY MANAGEMENT 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	-	-	-	-	20,250	13,345	6,900	2,822
Charges for services	-	-	-	-	-	-	-	-
Interest	1	2	-	3	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	9,200	9,200
Total Receipts	\$ 1	\$ 2	\$ -	\$ 3	\$ 20,250	\$ 13,345	\$ 16,100	\$ 12,022
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	450	100	200	-
Services and other	-	-	-	-	17,200	15,783	15,900	14,834
Capital outlay	533	-	-	-	2,600	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 533	\$ -	\$ -	\$ -	\$ 20,250	\$ 15,883	\$ 16,100	\$ 14,834
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (532)	\$ 2	\$ -	\$ 3	\$ -	\$ (2,538)	\$ -	\$ (2,812)
CASH AND INVESTMENTS, JANUARY 1	554	554	556	556	4,981	4,981	2,443	2,443
CASH AND INVESTMENTS, DECEMBER 31	\$ 22	\$ 556	\$ 556	\$ 559	\$ 4,981	\$ 2,443	\$ 2,443	\$ (369)

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

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

	CARES ACT FUND				SENATE BILL 40 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	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 150,638	\$ 160,000	\$ 147,388
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	30,000	35,605	40,000	33,160
Charges for services	-	-	-	-	-	-	-	-
Interest	-	172	-	16	2,500	7,009	8,082	11,546
Other	-	-	-	-	-	-	-	250
Transfers in	-	-	-	12,830	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ -</u>	<u>\$ 12,846</u>	<u>\$ 172,500</u>	<u>\$ 193,252</u>	<u>\$ 208,082</u>	<u>\$ 192,344</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 69,053	\$ 85,000	\$ 66,798
Employee fringe benefits	-	-	-	-	1,500	9,027	1,500	6,052
Materials and supplies	-	-	-	-	15,000	-	17,000	-
Services and other	159,000	136,171	23,413	36,259	119,302	130,513	119,302	102,553
Capital outlay	-	-	-	-	1,000	-	1,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 159,000</u>	<u>\$ 136,171</u>	<u>\$ 23,413</u>	<u>\$ 36,259</u>	<u>\$ 216,802</u>	<u>\$ 208,593</u>	<u>\$ 223,802</u>	<u>\$ 175,403</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (159,000)	\$ (135,999)	\$ (23,413)	\$ (23,413)	\$ (44,302)	\$ (15,341)	\$ (15,720)	\$ 16,941
CASH AND INVESTMENTS, JANUARY 1	<u>159,412</u>	<u>159,412</u>	<u>23,413</u>	<u>23,413</u>	<u>261,115</u>	<u>261,115</u>	<u>245,774</u>	<u>245,774</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 412</u>	<u>\$ 23,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,813</u>	<u>\$ 245,774</u>	<u>\$ 230,054</u>	<u>\$ 262,715</u>

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

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

	ELECTION EQUIPMENT PURCHASE FUND				LOCAL ASSISTANCE AND TRIBAL CONSISTENCY 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	5,085	5,800	11,740	14,839	100,000	50,000	50,000	50,000
Charges for services	-	-	-	-	-	-	-	-
Interest	5	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,090</u>	<u>\$ 5,800</u>	<u>\$ 11,740</u>	<u>\$ 14,839</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	100,000	-	-	-
Capital outlay	7,625	31,765	7,626	7,626	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	100,000	100,000
Total Disbursements	<u>\$ 7,625</u>	<u>\$ 31,765</u>	<u>\$ 7,626</u>	<u>\$ 7,626</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,535)	\$ (25,965)	\$ 4,114	\$ 7,213	\$ -	\$ 50,000	\$ (50,000)	\$ (50,000)
CASH AND INVESTMENTS, JANUARY 1	<u>32,458</u>	<u>32,458</u>	<u>6,493</u>	<u>6,493</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 29,923</u>	<u>\$ 6,493</u>	<u>\$ 10,607</u>	<u>\$ 13,706</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Fund/Account	Cash and Cash Equivalents January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Cash Equivalents December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Cash Equivalents December 31, 2024
Treasurer Ex-Officio	\$ (1)	\$ 9,816	\$ 9,815	\$ -	\$ 8,496	\$ 8,004	\$ 492
Treasurer Fines	164,677	121,418	215,827	70,268	123,837	160,175	33,930
Treasurer Criminal Costs	60	292,068	292,050	78	226,936	226,954	60
Treasurer Unclaimed Fees	2,513	-	-	2,513	-	-	2,513
Treasurer Overplus	37,026	426	-	37,452	27,770	-	65,222
Treasurer CERF	8,283	117,305	116,557	9,031	128,622	136,518	1,135
Treasurer CDES	-	744,331	744,321	10	796,143	796,153	-
Treasurer PACA Retirement	-	3,366	3,366	-	-	-	-
Treasurer PA Delinquent Tax	2	-	-	2	-	-	2
Treasurer PA Forfeiture	351	5	-	356	7	-	363
Treasurer Bond Forfeiture	16,567	5,273	-	21,840	18,760	-	40,600
Treasurer Deputy Sheriff Supplement	-	2,880	2,880	-	10,913	10,913	-
Collector	6,838,387	12,855,245	12,081,462	7,612,170	11,346,285	12,047,329	6,911,126
Recorder	-	94,258	94,258	-	103,992	103,992	-
Sheriff	2,733	285,886	287,686	933	147,212	144,403	3,742
Prosecuting Attorney	19,305	17,804	5,005	32,104	11,793	8,839	35,058
Public Administrator	76,757	368,933	283,912	161,778	299,559	336,176	125,161
Total	<u>\$ 7,166,660</u>	<u>\$ 14,919,014</u>	<u>\$ 14,137,139</u>	<u>\$ 7,948,535</u>	<u>\$ 13,250,325</u>	<u>\$ 13,979,456</u>	<u>\$ 7,219,404</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Daviess 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. However, the County budgeted a negative ending fund balance for the Law Enforcement Training Fund in 2024, Election Services Fund in 2023, and Law Enforcement Federal Grants Fund in 2023 and 2024. Also, the Law Enforcement Training and Law Enforcement Federal Grants Funds in 2023 and 2024 and the Emergency Management Fund in 2024 had actual expenditures that exceeded actual revenues plus beginning fund balances.
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:

Fund	2024	2023
Law Enforcement Training	✓	✓
Law Enforcement Civil	✓	N/A
Tax Maintenance	N/A	✓
Jackson Township	✓	N/A
Inmate Security	N/A	✓
Cares Act	✓	N/A

The expenditures of the Election Equipment Purchase Fund in 2023 exceeded the budgeted amount due to a \$26,000 adjustment related to a timing difference between the general ledger and the Treasurer's Settlements.

- 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	\$ 108,300,634	\$ 105,752,140
Personal Property	48,049,386	48,078,015
Railroad and Utilities	14,131,199	13,883,986
Total	<u>\$ 170,481,219</u>	<u>\$ 167,714,141</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	\$ 0.3604	\$ 0.2717
Senior Services Board	0.0500	0.0500
Senate Bill 40 Board	0.0930	0.0930

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States,

other interest-bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and investment balances are presented in Note 2.

G. Interfund Activity

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

2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2024, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 3,008,324	\$ 3,078,122	\$ 295,044
Investments	<u>2,809,924</u>	<u>2,809,924</u>	<u>467,946</u>
Total Governmental Funds	<u>\$ 5,818,248</u>	<u>\$ 5,888,046</u>	<u>\$ 762,990</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 7,219,404</u>	<u>\$ 7,171,075</u>	<u>\$ 426,554</u>

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

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents	\$ 3,802,946	\$ 3,785,919	\$ 288,345
Investments	<u>1,612,506</u>	<u>1,612,506</u>	<u>458,283</u>
Total Governmental Funds	<u>\$ 5,415,452</u>	<u>\$ 5,398,425</u>	<u>\$ 746,628</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 7,948,535</u>	<u>\$ 6,594,014</u>	<u>\$ 454,380</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

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

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$136,518 and \$116,557, 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 \$0 and \$3,366, respectively, for the years ended December 31, 2024 and 2023.

C. Other Retirement Plan

Daviess County has a mandatory 401(a) plan and a voluntary 457(b) plan administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from employee's salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. For the years ended December 31, 2024, and 2023, the County collected and remitted 401(a) contributions of \$8,796 and \$8,175, respectively, and 457(b) contributions of \$54,351 and \$47,764, 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 ten hours of personal leave for each completed calendar month of employment. Upon termination, employees will not be compensated for any unused personal time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for full-time employees with one year of service; ten days for employees with two to four years of service; 15 days for employees with five to nine years of service; and 20 days for employees with 10 or more years of service. Vacation leave must be used in its entirety before the employee's anniversary date or it will be forfeited. Upon termination, employees are compensated for any unused vacation time.

Full-time employees earn overtime or compensatory time credits based on department assignment. Overtime and Compensatory Time credits are earned at 1.5 times the regular hourly rate of the employee for work hours accumulated over 40 hours in a work week and 80 hours in a two-week pay period. Employees are not allowed to accrue more than 240 hours of compensatory time, except for law enforcement employees, who may accumulate up to 480 hours. Upon termination, employees are compensated for any compensatory time credits.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

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

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2024:

- A. On May 22, 2019, the County entered into a lease purchase agreement for a 2019 Dodge Durango for \$30,183. The agreement required four annual payments of \$8,175, which included interest payable at 3.75%. The final payment was made on May 22, 2023.
- B. On May 22, 2019, the County entered into a lease purchase agreement for a second 2019 Dodge Durango for \$28,574. The agreement required four annual payments of \$7,739, which included interest payable at 3.75%. The final payment was made on May 22, 2023.

- C. On May 22, 2019, the County entered into a lease purchase agreement for a third 2019 Dodge Durango for \$29,683. The agreement required four annual payments of \$8,040, which included interest payable at 3.75%. The final payment was made on May 22, 2023.
- D. On October 2, 2019, the County entered into a lease purchase agreement for a 2019 Dodge Ram for \$32,226. The agreement required four annual payments of \$8,612, which included interest payable at 3.75%. The final payment was made on October 2, 2023.
- E. On July 28, 2021, the County entered into a lease purchase agreement for a 2021 Chevy Silverado for \$32,124. The agreement requires four annual payments of \$8,539, which includes interest payable at 2.50%. The agreement matures on July 28, 2025.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 8,332	\$ 207	\$ 8,539

- F. On June 18, 2024, the County entered into a lease purchase agreement for three 2024 Chevy Tahoes for \$153,054. The agreement requires four annual payments of \$42,951, which includes interest payable at 5.25%. The agreement matures on April 1, 2028.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 36,634	\$ 6,317	\$ 42,951
2026	36,839	6,112	42,951
2027	38,773	4,178	42,951
2028	40,808	2,143	42,951
Totals	<u>\$ 153,054</u>	<u>\$ 18,750</u>	<u>\$ 171,804</u>

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

Description	Balance 12/31/2023	Additions	Payments	Balance 12/31/2024	Interest Paid
Chevy Silverado	\$ 16,459	\$ -	\$ (8,127)	\$ 8,332	\$ 412
Chevy Tahoes	-	153,054	-	153,054	-

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

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
Dodge Durango	\$ 7,880	\$ -	\$ (7,880)	\$ -	\$ 295
Dodge Durango	7,460	-	(7,460)	-	279
Dodge Durango	7,749	-	(7,749)	-	291
Dodge Ram	8,301	-	(8,301)	-	311
Chevy Silverado	24,388	-	(7,929)	16,459	610

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

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Daviess 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 Daviess County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Daviess 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 Daviess County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-003.

Daviess County, Missouri's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Daviess County, Missouri's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Daviess 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
September 5, 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 Daviess County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

Auditor's Responsibilities for 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 Daviess 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 Daviess 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 Daviess 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 Daviess 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 Daviess County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

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

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

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

DAVIESS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2023	2024
U. S. DEPARTMENT OF JUSTICE				
16.575	Passed through Missouri Association of Prosecuting Attorneys - Crime Victim Assistance	N/A	\$ 40,532	\$ 44,340
U. S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-B031(38)	384,644	-
		BRO-B031(39)	24,156	237,158
		BRO-B031(40)	24,319	10,012
		BRO-B031(41)	32,772	1,238,806
		BRO-B031(42)	65,884	482,955
		BRO-R031(001)	-	25,831
		BRO-R031(002)	-	28,329
	Total 20.205		<u>\$ 531,775</u>	<u>\$ 2,023,091</u>
U. S. DEPARTMENT OF THE TREASURY				
21.027	Direct program - COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	136,171	23,429
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	-	100,000
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.323	Passed through Missouri Department of Health and Senior Services - Epidemiology and Laboratory Capacity for Infectious Diseases	WB22RESRVE2121	-	67,523
U. S. DEPARTMENT OF HOMELAND SECURITY				
97.036	Passed through Missouri Department of Public Safety - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	4451-DR-MO	342,202	-
		4612-DR-MO	38,235	-
	Total 97.036		<u>\$ 380,437</u>	<u>\$ -</u>
97.042	Emergency Management Performance Grants	EMK-2022-EP-0004-035	10,125	-
		EMK-2023-EP-0004-035	-	5,684
	Total 97.042		<u>\$ 10,125</u>	<u>\$ 5,684</u>
	Total Expenditures of Federal Awards		<u><u>\$ 1,099,040</u></u>	<u><u>\$ 2,264,067</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Daviess County, Missouri for the years ended December 31, 2024 and 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2024 and 2023.

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

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

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

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

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

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway, Planning, and Construction

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2024-001: Prosecuting Attorney Internal Controls

Criteria: A proper system of internal control requires reconciliations between bank statements and accounting ledgers. A proper accounting ledger should include a cash account showing the running balance of cash after each receipt or disbursement of funds.

Furthermore, Section 50.370, RSMo, states, “every county officer who receives any fees or other remuneration for official services which is payable to the county...shall at the end of each month...pay over to the county treasurer all fees and other moneys collected by him which belong to the county...”

Condition: There was no evidence of bank reconciliations being performed monthly or that the bank statements had been reviewed. A proper accounting ledger showing a running total of the cash balance on hand for the Office that can be reconciled to the monthly bank statement balances is not maintained. All accounting functions, including receipt of payments, bank deposits, and preparation of checks, are performed by one clerical employee in the Prosecuting Attorney’s office.

As of December 31, 2024, the Prosecuting Attorney’s bank account balance was \$35,058 for which the intended use of the funds is unknown. A review of the bank statements during the period noted that disbursements only occurred during the months of June, July, and September 2023, and during the months of June, November and December 2024. Further, there were no disbursements for the turnover of funds to the Treasurer during the audit period.

Cause: The accounting function has not been consistently performed and proper segregation of duties has not been implemented.

Effect: The lack of a proper accounting function, monthly bank account reconciliations, monthly turnovers to the Treasurer and supervisory oversight of the accounting function increase the likelihood that accounting errors or a misappropriation of funds would not be detected in a timely manner.

Recommendation: We recommend the Prosecuting Attorney’s office implement internal controls to ensure that incompatible duties are properly segregated, that bank reconciliations are properly performed each month, that a proper accounting ledger showing a running total of the cash balance is maintained, and that funds held in a fiduciary capacity are disbursed to the proper entities in a timely manner.

County’s Response: No response was provided by the Prosecuting Attorney.

2024-002: Public Administrator’s Internal Controls

Criteria: A proper system of internal controls requires that adequate documentation be maintained to support balances and transactions recorded in the accounting records.

Condition: There were three wards for which some or all of the bank statements during the audit period could not be provided. In one instance, only the 2024 bank statements for a ward could be provided. For another ward, only some of the 2024 bank statements could be provided. The third instance involved a Certificate of Deposit account for which no statements showing the balances and activity during the audit period could be provided.

We selected 40 disbursements for testing and noted 14 instances where supporting documentation for the payments were not maintained or could not be provided. The total of the 14 transactions was \$6,602, and seven of the transactions were for items that were not recurring room and board expenditures.

Cause: There was a change in officeholders during the audit period. The Public Administrator who took over during the audit period did not utilize the EMS accounting system like their predecessor, instead, the officeholder decided to utilize a manual accounting system. Certain accounting records could not be located by the current Public Administrator upon request.

Effect: Maintaining proper documentation ensures a proper audit trail to support amounts reported in the County's financial statement and in the wards annual settlements.

Recommendation: We recommend that the Public Administrator implement procedures to ensure that supporting documentation is maintained to support the transactions and balances for all wards.

County's Response: Previous Public Administrator, Tammy Huffman, resigned at the end of 2024. The Daviess County Commission appointed a new Public Administrator, who is experienced with the duties and responsibilities required of a Public Administrator. She is very conscientious and has already cleaned up, updated, and organized all the Public Administrator's wards' paperwork. She also did her best to comply with this audit, when she wasn't the one responsible for the past issues, and she also had just been appointed and was still trying to meet the County's wards and learn the duties of her position. Daviess County is confident that the past situation that caused the audit findings will no longer be an issue.

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

ITEMS OF NONCOMPLIANCE

2024-003: Budgetary Compliance

Criteria: State statutes prohibit expenditures in excess of approved budgets. Funds should not be budgeted to have a negative (deficit) ending balance (appropriations exceeding the beginning balance plus anticipated revenues).

Condition: Actual expenditures exceeded budgeted appropriations for four funds in 2024 and three funds in 2023. The detailed list of funds can be found in Note 1.D.10 to the financial statements. Additionally, the County budgeted a negative ending balance for the Law Enforcement Training fund in 2024, the Election Services Fund in 2023, and the Law Enforcement Federal Grants Fund in 2023 and 2024.

Cause: Expenditures were approved in excess of budgeted amounts, and expenditures were budgeted

for certain funds in excess of their beginning available balance plus anticipated revenues.

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

Recommendation: We recommend that the County adhere to authorized spending limits as documented in the adopted County budget, and that the County refrain from budgeting negative (deficit) fund balances for county funds.

County's Response: The Daviess County Commission and County Clerk have been advised by legal counsel that Missouri State Statutes do not allow third-class counties to amend their budgets only for exceeding budgeted appropriations. The County does not agree with this audit finding. The Commission and County Clerk have always followed the County's policy that the budget's expenses cannot exceed the year's budgeted revenue. This can result in actual expenses being higher than budgeted. The Commission and County Clerk received direction from the State Auditor's Office that budget expenses can exceed revenue as long as the expenses do not exceed the fund reserves. The County will adopt this policy going forward. This new policy will allow for more accurate budgeting and forecasting of the County's expenses. The issue of exceeding budgeted appropriations will no longer be an issue.

Auditor's Evaluation: Budgeted expenditures can exceed budgeted revenues, but cannot exceed budgeted revenues plus the beginning fund balance. Expenditure budgets should be adhered to unless unforeseen additional sources of funds are received, in which case budgets can be amended.

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**

Daviess County Commission

Jim Ruse

Presiding Commissioner

David Cox

Commissioner, First District

Wayne Uthe

Commissioner, Second District

Rachel Taylor

County Clerk



DAVIESS COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

2022-001: The County budgets, financial statements, general ledgers, and Treasurer Settlements were not in agreement during the calendar years ended December 31, 2022 and 2021.

Status: Resolved.

2022-002: The Prosecuting Attorney does not maintain a complete accounting ledger showing the running balance of cash after each transaction. Separate ledgers of receipts and disbursements are maintained using different software programs. The Prosecuting Attorney does not perform proper monthly bank reconciliations or otherwise track outstanding items which have not cleared the bank. Virtually all accounting functions are performed by one clerical employee in the Prosecuting Attorney's office. The Prosecuting Attorney did not provide the escrow bank statements for the months of January, February, April, and May 2021, and November 2022. Additionally, turnover of funds to the Treasurer was performed twice during the two-year audit period.

Status: Not resolved, see finding 2024-001.

2022-003: Expenditures exceeded budgeted appropriations for five funds in 2022 and six funds in 2021. Additionally, a formal budget was not adopted for the Election Equipment Purchase Fund in 2022, and the County budgeted a negative ending balance for the Special Road & Bridge Fund in 2022.

Status: Not resolved, see finding 2024-003.

2022-004: The schedule of expenditures of federal awards reported by the County in the 2021 and 2022 annual budget documents contained errors in the amounts of federal expenditures reported.

Status: Resolved.

Jim Ruse, Presiding Commissioner

David Cox, First District

Wayne Uthe, Second District

Daviess County Commission

Jim Ruse

Presiding Commissioner

David Cox

Commissioner, First District

Wayne Uthe

Commissioner, Second District

Rachel Taylor

County Clerk



DAVIESS COUNTY, MISSOURI
CORRECTIVE ACTION PLAN

Finding Reference Number: 2024-001

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: Annie Gibson, Prosecuting Attorney

Views of Responsible Individuals: Annie Gibson, Prosecuting Attorney

Finding Reference Number: 2024-002

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: Tammy Huffman, Public Administrator

Views of Responsible Individuals: County Commission

Daviess County Commission

Jim Ruse

Presiding Commissioner

David Cox

Commissioner, First District

Wayne Uthe

Commissioner, Second District

Rachel Taylor

County Clerk



Previous Public Administrator, Tammy Huffman, resigned at the end of 2024. The Daviess County Commission appointed a new Public Administrator, who is experienced with the duties and responsibilities required of a Public Administrator. She is very conscientious and has already cleaned up, updated, and organized all the Public Administrator's wards' paperwork. She also did her best to comply with this audit, when she wasn't the one responsible for the past issues, and she also had just been appointed and was still trying to meet the County's wards and learn the duties of her position. Daviess County is confident that the past situation that caused the audit findings will no longer be an issue.

Finding Reference Number: 2024-003

Federal Agency: N/A

Program Name: N/A

Assistance Listing Number: N/A

Responsible Official: County Commission

Views of Responsible Individuals: County Commission, County Clerk

The Daviess County Commission and County Clerk have been advised by legal counsel that Missouri State Statutes do not allow third-class counties to amend their budgets ONLY for exceeding budgeted appropriations. The County does not agree with this audit finding. The Commission and County Clerk have always followed the County's policy that the budget's expenses cannot exceed the year's budgeted revenue. This can result in actual expenses being higher than budgeted. The Commission and County Clerk received direction from the State Auditor's Office that budget expenses can exceed revenue as long as the expenses do not exceed the fund reserves. The County will adopt this policy going forward. This new policy will allow for more accurate budgeting and forecasting of the County's expenses. The issue of exceeding budgeted appropriations will no longer be an issue.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

September 5, 2025

To the County Commission
Daviess County, Missouri

We have audited the regulatory basis financial statements of Daviess County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 11, 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 Daviess 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 September 5, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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 Daviess 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 September 5, 2025. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Sheriff's Internal Control over Cash

We reviewed the Sheriff's office 2023 and 2024 bank statements and reconciliations noting that the Sheriff did not document any evidence of his review onto the bank reconciliations. Upon inquiry, a Sheriff's deputy is responsible for collecting receipts, depositing receipts, and performing the bank reconciliations. An adequate system of internal control dictates that either a proper segregation of duties must be in place in order to safeguard assets, or a review process must be in place when segregation of duties is not feasible. We recommend the Sheriff's office implement procedures to properly segregate duties related to the physical control over assets from the reconciliation procedures, or implement procedures requiring the Sheriff's review and documented approval of the monthly bank reconciliations.

Other Matters

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

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Daviess 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