



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Mercer County, Missouri

The Office of the State Auditor contracted for an audit of Mercer County's financial statements for the 2 years ended December 31, 2024, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

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

Scott Fitzpatrick  
State Auditor

November 2025  
Report No. 2025-088



**Scott Fitzpatrick**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

### Recommendations in the contracted audit of Mercer County

2024-001

The Public Administrator discontinue the practice of breaking up disbursements into multiple checks and implement procedures to maintain supporting documentation in accordance with state statutes.

ANNUAL FINANCIAL REPORT

**MERCER COUNTY, MISSOURI**

For the Years Ended  
December 31, 2024 and 2023

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# MERCER COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

MERCER COUNTY, MISSOURI  
List of Elected Officials 2023-2024

*County Commission*

Presiding Commissioner – Jerry D. Allen

Commissioner, First District – Cheston G. Easter

Commissioner, Second District – Zachary W. Martin

*Other Elected Officials*

Assessor – Dana Widner

Circuit Clerk/ex officio Recorder of Deeds – Tammy Crouse

Collector/Treasurer – Susan Moore

County Clerk – Judy Hamilton

Coroner – Douglas Priest

Prosecuting Attorney – Pamela Blevins

Public Administrator – Kelli Judd

Sheriff – Jeff Spencer

## **FINANCIAL SECTION**

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

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**CERTIFIED PUBLIC ACCOUNTANTS**

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

To the County Commission and  
Officeholders of Mercer County, Missouri

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

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

We have audited the accompanying financial statements of Mercer 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 Mercer 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 Mercer 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 Mercer 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 Mercer 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 Mercer County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mercer 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 Mercer County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2025, on our consideration of Mercer 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 Mercer 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 Mercer County, Missouri's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 9, 2025

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

Fund	Cash and Investments January 1, 2023	Receipts 2023	Disbursements 2023	Cash and Investments December 31, 2023	Receipts 2024	Disbursements 2024	Cash and Investments December 31, 2024
General Revenue	\$ 1,706,266	\$ 1,056,564	\$ 942,925	\$ 1,819,905	\$ 1,235,148	\$ 1,093,645	\$ 1,961,408
Special Road and Bridge	460,219	2,062,717	1,604,431	918,505	1,657,161	1,626,472	949,194
Assessment	49,006	140,287	156,780	32,513	166,960	165,557	33,916
Prosecuting Attorney Training	2,479	413	2,093	799	307	1,028	78
Law Enforcement Training	2,842	1,250	4,039	53	829	779	103
Recorder's Special	10,998	4,622	2,502	13,118	5,234	5,019	13,333
Coronavirus Relief	388,918	4,250	393,168	-	-	-	-
Recorder's Trust	9	150	159	-	133	133	-
Prosecuting Attorney Admin Handling Cost	2,988	1,104	780	3,312	813	55	4,070
Sheriff's Civil Process	4,759	4,670	3,328	6,101	4,827	3,467	7,461
Tax Maintenance	18,285	17,512	14,958	20,839	15,890	15,079	21,650
Sheriff's Revolving	2,929	1,396	627	3,698	1,823	1,339	4,182
Law Enforcement Sales Tax	47,305	352,783	357,616	42,472	379,183	375,814	45,841
HAVA	16,702	50	16,752	-	11,393	4,735	6,658
Restitution	6,415	6,240	941	11,714	21,321	11,865	21,170
Recreational	128,894	170,909	229,597	70,206	170,467	183,206	57,467
Local Election Authority	29,028	2,852	24,137	7,743	12,065	6,649	13,159
Lindley Township	-	79,747	77,968	1,779	84,838	85,645	972
Local Emergency Planning Committee	19,753	900	1,125	19,528	-	6,592	12,936
Deputy Sheriff	-	3,579	3,579	-	4,330	4,330	-
Senior Citizens	16,381	35,858	46,004	6,235	45,707	48,402	3,540
Inmate Security	84	-	-	84	2,957	-	3,041
Use Tax	535,370	246,299	159,857	621,812	292,239	129,239	784,812
Jail Commissary	1,312	3,800	2,312	2,800	570	3,370	-
Total	<u>\$ 3,450,942</u>	<u>\$ 4,197,952</u>	<u>\$ 4,045,678</u>	<u>\$ 3,603,216</u>	<u>\$ 4,114,195</u>	<u>\$ 3,772,420</u>	<u>\$ 3,944,991</u>

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

MERCER 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
<b>RECEIPTS</b>				
Property taxes	\$ 211,510	\$ 162,264	\$ 200,000	\$ 199,683
Sales taxes	385,000	389,159	392,000	399,161
Intergovernmental	128,280	72,462	80,775	64,091
Charges for services	305,295	345,432	313,050	416,247
Interest	20,000	46,251	47,000	75,764
Other	57,480	996	66,862	5,202
Transfers in	40,000	40,000	75,000	75,000
Total Receipts	<u>\$ 1,147,565</u>	<u>\$ 1,056,564</u>	<u>\$ 1,174,687</u>	<u>\$ 1,235,148</u>
<b>DISBURSEMENTS</b>				
County Commission	\$ 114,871	\$ 114,458	\$ 121,581	\$ 121,320
County Clerk	135,943	100,670	128,698	108,233
Elections	19,790	12,822	49,140	39,665
Buildings and grounds	114,668	92,926	128,218	76,266
Employee fringe benefits	142,000	126,080	216,900	198,546
Treasurer	96,987	81,961	103,602	90,237
Circuit Clerk	24,150	13,549	24,850	13,319
Court administration	16,733	6,465	14,733	7,382
Public Administrator	38,376	38,327	40,840	39,296
Sheriff	160,265	145,687	167,039	162,327
Prosecuting Attorney	109,098	109,081	117,969	116,553
Juvenile Officer	17,376	3,759	17,376	3,501
Coroner	16,446	16,202	17,651	17,651
Court Reporter	780	89	780	86
Other County government	93,678	76,147	116,769	99,263
Transfers out	4,702	4,702	-	-
Emergency fund	34,427	-	35,241	-
Total Disbursements	<u>\$ 1,140,290</u>	<u>\$ 942,925</u>	<u>\$ 1,301,387</u>	<u>\$ 1,093,645</u>
<b>RECEIPTS OVER (UNDER)</b>				
DISBURSEMENTS	\$ 7,275	\$ 113,639	\$ (126,700)	\$ 141,503
<b>CASH AND INVESTMENTS,</b>				
<b>JANUARY 1</b>	<u>1,706,266</u>	<u>1,706,266</u>	<u>1,819,905</u>	<u>1,819,905</u>
<b>CASH AND INVESTMENTS,</b>				
<b>DECEMBER 31</b>	<u><u>\$ 1,713,541</u></u>	<u><u>\$ 1,819,905</u></u>	<u><u>\$ 1,693,205</u></u>	<u><u>\$ 1,961,408</u></u>

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

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

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 140,500	\$ 109,125	\$ 129,500	\$ 135,333	\$ -	\$ -	\$ -	\$ -
Sales taxes	96,000	97,286	98,000	99,791	-	-	-	-
Intergovernmental	1,369,793	1,487,203	3,006,425	1,316,969	18,147	18,352	18,503	17,938
Charges for services	14,275	31,872	17,274	35,700	142,562	120,331	132,300	147,259
Interest	1,000	15,923	15,800	32,242	200	1,604	1,500	1,763
Other	136,435	9,843	86,435	37,126	-	-	-	-
Transfers in	75,360	311,465	-	-	-	-	-	-
Total Receipts	<u>\$ 1,833,363</u>	<u>\$ 2,062,717</u>	<u>\$ 3,353,434</u>	<u>\$ 1,657,161</u>	<u>\$ 160,909</u>	<u>\$ 140,287</u>	<u>\$ 152,303</u>	<u>\$ 166,960</u>
DISBURSEMENTS								
Salaries	\$ 152,093	\$ 135,707	\$ 160,144	\$ 143,632	\$ 104,194	\$ 98,202	\$ 110,446	\$ 105,273
Employee fringe benefits	58,750	57,174	79,500	74,189	29,985	29,437	37,034	33,151
Materials and supplies	64,395	46,485	61,100	16,406	6,568	6,284	5,242	4,622
Services and other	123,248	81,484	100,753	100,115	27,104	19,957	26,829	22,511
Capital outlay	100,000	-	100,000	60,179	2,900	2,900	-	-
Construction	1,520,209	1,243,581	3,257,814	1,156,951	-	-	-	-
Transfers out	40,000	40,000	75,000	75,000	-	-	-	-
Total Disbursements	<u>\$ 2,058,695</u>	<u>\$ 1,604,431</u>	<u>\$ 3,834,311</u>	<u>\$ 1,626,472</u>	<u>\$ 170,751</u>	<u>\$ 156,780</u>	<u>\$ 179,551</u>	<u>\$ 165,557</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (225,332)	\$ 458,286	\$ (480,877)	\$ 30,689	\$ (9,842)	\$ (16,493)	\$ (27,248)	\$ 1,403
CASH AND INVESTMENTS, JANUARY 1	<u>460,219</u>	<u>460,219</u>	<u>918,505</u>	<u>918,505</u>	<u>49,006</u>	<u>49,006</u>	<u>32,513</u>	<u>32,513</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 234,887</u>	<u>\$ 918,505</u>	<u>\$ 437,628</u>	<u>\$ 949,194</u>	<u>\$ 39,164</u>	<u>\$ 32,513</u>	<u>\$ 5,265</u>	<u>\$ 33,916</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	750	500	500	500
Charges for services	420	361	420	291	2,400	707	1,500	321
Interest	5	52	60	16	10	43	50	8
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 425</u>	<u>\$ 413</u>	<u>\$ 480</u>	<u>\$ 307</u>	<u>\$ 3,160</u>	<u>\$ 1,250</u>	<u>\$ 2,050</u>	<u>\$ 829</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,904	2,093	1,279	1,028	6,002	4,039	2,103	779
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,904</u>	<u>\$ 2,093</u>	<u>\$ 1,279</u>	<u>\$ 1,028</u>	<u>\$ 6,002</u>	<u>\$ 4,039</u>	<u>\$ 2,103</u>	<u>\$ 779</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,479)	\$ (1,680)	\$ (799)	\$ (721)	\$ (2,842)	\$ (2,789)	\$ (53)	\$ 50
CASH AND INVESTMENTS, JANUARY 1	<u>2,479</u>	<u>2,479</u>	<u>799</u>	<u>799</u>	<u>2,842</u>	<u>2,842</u>	<u>53</u>	<u>53</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 799</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ 103</u>

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

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

	RECORDER'S SPECIAL FUND				CORONAVIRUS RELIEF 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	10,000	4,314	10,000	4,739	-	-	-	-
Interest	50	308	325	495	4,250	4,250	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,050</u>	<u>\$ 4,622</u>	<u>\$ 10,325</u>	<u>\$ 5,234</u>	<u>\$ 4,250</u>	<u>\$ 4,250</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	-	500	332	-	-	-	-
Services and other	4,800	2,502	4,800	4,687	393,168	81,703	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	311,465	-	-
Total Disbursements	<u>\$ 5,300</u>	<u>\$ 2,502</u>	<u>\$ 5,300</u>	<u>\$ 5,019</u>	<u>\$ 393,168</u>	<u>\$ 393,168</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 4,750	\$ 2,120	\$ 5,025	\$ 215	\$ (388,918)	\$ (388,918)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>10,998</u>	<u>10,998</u>	<u>13,118</u>	<u>13,118</u>	<u>388,918</u>	<u>388,918</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 15,748</u>	<u>\$ 13,118</u>	<u>\$ 18,143</u>	<u>\$ 13,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	RECORDER'S TRUST FUND				PROSECUTING ATTORNEY ADMIN HANDLING COST 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	-	-	-	-	650	135	150	50
Charges for services	240	150	250	133	5,240	892	1,000	625
Interest	-	-	-	-	25	77	80	138
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 240</u>	<u>\$ 150</u>	<u>\$ 250</u>	<u>\$ 133</u>	<u>\$ 5,915</u>	<u>\$ 1,104</u>	<u>\$ 1,230</u>	<u>\$ 813</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	249	159	250	133	8,903	780	4,542	55
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 249</u>	<u>\$ 159</u>	<u>\$ 250</u>	<u>\$ 133</u>	<u>\$ 8,903</u>	<u>\$ 780</u>	<u>\$ 4,542</u>	<u>\$ 55</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9)	\$ (9)	\$ -	\$ -	\$ (2,988)	\$ 324	\$ (3,312)	\$ 758
CASH AND INVESTMENTS, JANUARY 1	<u>9</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>2,988</u>	<u>2,988</u>	<u>3,312</u>	<u>3,312</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,312</u>	<u>\$ -</u>	<u>\$ 4,070</u>

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

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

	SHERIFF'S CIVIL PROCESS 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	-	-	-	-	-	-	-	-
Charges for services	7,000	4,528	6,000	4,556	16,300	16,976	15,500	12,223
Interest	20	142	150	271	200	536	575	977
Other	-	-	-	-	-	-	1,700	2,690
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,020</u>	<u>\$ 4,670</u>	<u>\$ 6,150</u>	<u>\$ 4,827</u>	<u>\$ 16,500</u>	<u>\$ 17,512</u>	<u>\$ 17,775</u>	<u>\$ 15,890</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,450	6,975	7,650	7,051
Services and other	11,779	3,328	12,251	3,467	8,200	7,499	8,700	8,028
Capital outlay	-	-	-	-	2,500	484	2,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,779</u>	<u>\$ 3,328</u>	<u>\$ 12,251</u>	<u>\$ 3,467</u>	<u>\$ 18,150</u>	<u>\$ 14,958</u>	<u>\$ 18,850</u>	<u>\$ 15,079</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,759)	\$ 1,342	\$ (6,101)	\$ 1,360	\$ (1,650)	\$ 2,554	\$ (1,075)	\$ 811
CASH AND INVESTMENTS, JANUARY 1	<u>4,759</u>	<u>4,759</u>	<u>6,101</u>	<u>6,101</u>	<u>18,285</u>	<u>18,285</u>	<u>20,839</u>	<u>20,839</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 6,101</u>	<u>\$ -</u>	<u>\$ 7,461</u>	<u>\$ 16,635</u>	<u>\$ 20,839</u>	<u>\$ 19,764</u>	<u>\$ 21,650</u>

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

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

	SHERIFF'S REVOLVING 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	-	-	-	-	330,000	335,975	340,000	339,689
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	5,000	1,320	1,500	1,670	11,700	11,095	19,483	37,880
Interest	20	76	80	153	2,000	1,011	1,100	1,614
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	4,702	4,702	104,000	-
Total Receipts	<u>\$ 5,020</u>	<u>\$ 1,396</u>	<u>\$ 1,580</u>	<u>\$ 1,823</u>	<u>\$ 348,402</u>	<u>\$ 352,783</u>	<u>\$ 464,583</u>	<u>\$ 379,183</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 239,726	\$ 257,653	\$ 105,655	\$ 117,541
Employee fringe benefits	-	-	-	-	83,500	51,183	48,400	18,567
Materials and supplies	-	-	-	-	550	550	-	-
Services and other	7,949	627	5,278	1,339	70,200	47,913	351,600	239,416
Capital outlay	-	-	-	-	1,200	317	1,400	290
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,949</u>	<u>\$ 627</u>	<u>\$ 5,278</u>	<u>\$ 1,339</u>	<u>\$ 395,176</u>	<u>\$ 357,616</u>	<u>\$ 507,055</u>	<u>\$ 375,814</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,929)	\$ 769	\$ (3,698)	\$ 484	\$ (46,774)	\$ (4,833)	\$ (42,472)	\$ 3,369
CASH AND INVESTMENTS, JANUARY 1	<u>2,929</u>	<u>2,929</u>	<u>3,698</u>	<u>3,698</u>	<u>47,305</u>	<u>47,305</u>	<u>42,472</u>	<u>42,472</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 3,698</u>	<u>\$ -</u>	<u>\$ 4,182</u>	<u>\$ 531</u>	<u>\$ 42,472</u>	<u>\$ -</u>	<u>\$ 45,841</u>

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

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

	HAVA FUND				RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	5,000	11,350	-	-	-	-
Charges for services	-	-	-	-	13,300	5,992	7,000	20,600
Interest	50	50	15	43	45	248	250	721
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 5,015</u>	<u>\$ 11,393</u>	<u>\$ 13,345</u>	<u>\$ 6,240</u>	<u>\$ 7,250</u>	<u>\$ 21,321</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	16,752	16,752	5,015	4,735	19,760	941	18,964	11,865
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,752</u>	<u>\$ 16,752</u>	<u>\$ 5,015</u>	<u>\$ 4,735</u>	<u>\$ 19,760</u>	<u>\$ 941</u>	<u>\$ 18,964</u>	<u>\$ 11,865</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (16,702)	\$ (16,702)	\$ -	\$ 6,658	\$ (6,415)	\$ 5,299	\$ (11,714)	\$ 9,456
CASH AND INVESTMENTS, JANUARY 1	<u>16,702</u>	<u>16,702</u>	<u>-</u>	<u>-</u>	<u>6,415</u>	<u>6,415</u>	<u>11,714</u>	<u>11,714</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,658</u>	<u>\$ -</u>	<u>\$ 11,714</u>	<u>\$ -</u>	<u>\$ 21,170</u>

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

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

	RECREATIONAL FUND				LOCAL ELECTION AUTHORITY 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	175,000	168,316	170,000	170,221	-	-	-	-
Intergovernmental	-	-	-	-	3,000	352	3,000	6,275
Charges for services	-	-	-	-	2,700	1,763	5,700	5,431
Interest	-	-	-	-	75	737	600	359
Other	9,000	2,593	4,000	246	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 184,000</u>	<u>\$ 170,909</u>	<u>\$ 174,000</u>	<u>\$ 170,467</u>	<u>\$ 5,775</u>	<u>\$ 2,852</u>	<u>\$ 9,300</u>	<u>\$ 12,065</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	312,894	229,597	244,206	183,206	4,000	2,026	8,493	6,547
Capital outlay	-	-	-	-	30,803	22,111	8,550	102
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 312,894</u>	<u>\$ 229,597</u>	<u>\$ 244,206</u>	<u>\$ 183,206</u>	<u>\$ 34,803</u>	<u>\$ 24,137</u>	<u>\$ 17,043</u>	<u>\$ 6,649</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (128,894)	\$ (58,688)	\$ (70,206)	\$ (12,739)	\$ (29,028)	\$ (21,285)	\$ (7,743)	\$ 5,416
CASH AND INVESTMENTS, JANUARY 1	<u>128,894</u>	<u>128,894</u>	<u>70,206</u>	<u>70,206</u>	<u>29,028</u>	<u>29,028</u>	<u>7,743</u>	<u>7,743</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 70,206</u>	<u>\$ -</u>	<u>\$ 57,467</u>	<u>\$ -</u>	<u>\$ 7,743</u>	<u>\$ -</u>	<u>\$ 13,159</u>

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

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

	LINDLEY TOWNSHIP FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 32,000	\$ 30,873	\$ 32,700	\$ 34,166	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	45,969	48,874	51,166	50,672	5,000	-	-	-
Charges for services	-	-	-	-	-	900	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 77,969</u>	<u>\$ 79,747</u>	<u>\$ 83,866</u>	<u>\$ 84,838</u>	<u>\$ 5,000</u>	<u>\$ 900</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	15,325	15,324	18,324	19,084	24,753	1,125	19,528	6,592
Capital outlay	-	-	-	-	-	-	-	-
Construction	62,644	62,644	67,321	66,561	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 77,969</u>	<u>\$ 77,968</u>	<u>\$ 85,645</u>	<u>\$ 85,645</u>	<u>\$ 24,753</u>	<u>\$ 1,125</u>	<u>\$ 19,528</u>	<u>\$ 6,592</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 1,779	\$ (1,779)	\$ (807)	\$ (19,753)	\$ (225)	\$ (19,528)	\$ (6,592)
CASH AND INVESTMENTS, JANUARY 1	-	-	1,779	1,779	19,753	19,753	19,528	19,528
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,779</u>	<u>\$ -</u>	<u>\$ 972</u>	<u>\$ -</u>	<u>\$ 19,528</u>	<u>\$ -</u>	<u>\$ 12,936</u>

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

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

	DEPUTY SHERIFF FUND				SENIOR CITIZENS FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ 35,858	\$ 43,700	\$ 44,556
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	5,550	2,529	6,200	3,490	-	-	-	-
Charges for services	2,250	1,050	1,600	840	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,000	-	1,000	1,151
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,800</u>	<u>\$ 3,579</u>	<u>\$ 7,800</u>	<u>\$ 4,330</u>	<u>\$ 47,000</u>	<u>\$ 35,858</u>	<u>\$ 44,700</u>	<u>\$ 45,707</u>
DISBURSEMENTS								
Salaries	\$ 5,000	\$ 2,300	\$ 5,000	\$ 3,150	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	700	212	700	328	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,100	1,067	2,100	852	63,381	46,004	50,935	48,402
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,800</u>	<u>\$ 3,579</u>	<u>\$ 7,800</u>	<u>\$ 4,330</u>	<u>\$ 63,381</u>	<u>\$ 46,004</u>	<u>\$ 50,935</u>	<u>\$ 48,402</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (16,381)	\$ (10,146)	\$ (6,235)	\$ (2,695)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	16,381	16,381	6,235	6,235
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,235</u>	<u>\$ -</u>	<u>\$ 3,540</u>

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

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

	INMATE SECURITY FUND				USE 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	-	-	-	-	182,000	231,963	235,000	265,589
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	340	-	-	-	-	-	-	-
Interest	-	-	-	-	3,000	14,336	15,000	26,050
Other	1,312	-	-	-	1,000	-	-	600
Transfers in	-	-	4,000	2,957	-	-	-	-
Total Receipts	<u>\$ 1,652</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 2,957</u>	<u>\$ 186,000</u>	<u>\$ 246,299</u>	<u>\$ 250,000</u>	<u>\$ 292,239</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	60,000	34,264
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,736	-	4,084	-	209,777	157,322	303,200	94,975
Capital outlay	-	-	-	-	9,000	2,535	143,000	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	104,000	-
Total Disbursements	<u>\$ 1,736</u>	<u>\$ -</u>	<u>\$ 4,084</u>	<u>\$ -</u>	<u>\$ 218,777</u>	<u>\$ 159,857</u>	<u>\$ 610,200</u>	<u>\$ 129,239</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (84)	\$ -	\$ (84)	\$ 2,957	\$ (32,777)	\$ 86,442	\$ (360,200)	\$ 163,000
CASH AND INVESTMENTS, JANUARY 1	<u>84</u>	<u>84</u>	<u>84</u>	<u>84</u>	<u>535,370</u>	<u>535,370</u>	<u>621,812</u>	<u>621,812</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ 3,041</u>	<u>\$ 502,593</u>	<u>\$ 621,812</u>	<u>\$ 261,612</u>	<u>\$ 784,812</u>

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

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

	JAIL COMMISSARY FUND			
	Year Ended December 31,			
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,000	3,800	5,000	570
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 1,000</u>	<u>\$ 3,800</u>	<u>\$ 5,000</u>	<u>\$ 570</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	1,000	2,312	3,800	413
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	1,312	-	4,000	2,957
Total Disbursements	<u>\$ 2,312</u>	<u>\$ 2,312</u>	<u>\$ 7,800</u>	<u>\$ 3,370</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,312)	\$ 1,488	\$ (2,800)	\$ (2,800)
CASH AND INVESTMENTS, JANUARY 1	<u>1,312</u>	<u>1,312</u>	<u>2,800</u>	<u>2,800</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,800</u>	<u>\$ -</u>	<u>\$ -</u>

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

MERCER 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 Juvenile	\$ 2,380	\$ 58	\$ -	\$ 2,438	\$ 94	\$ -	\$ 2,532
Treasurer School Interest	1,453	14,919	14,917	1,455	15,388	16,843	-
Treasurer Surplus Tax	-	803	7	796	30	30	796
Treasurer Criminal Costs	-	-	-	-	19,674	19,674	-
Treasurer State	-	23,965	23,965	-	28,901	28,901	-
Treasurer Unclaimed Funds	279	127		406	111	-	517
Treasurer CERF	320	50,916	50,696	540	46,518	46,718	340
Collector Main	4,479,708	7,635,676	6,607,463	5,507,921	7,234,330	8,194,314	4,547,937
Collector City of Princeton	38,978	92,896	89,363	42,511	93,119	86,725	48,905
Collector Protested Taxes	8,027	4	-	8,031	4	-	8,035
Collector Forte	2	104,937	104,936	3	115,993	115,993	3
Recorder	2	34,029	34,031	-	35,089	35,089	-
Sheriff	701	19,842	19,665	878	11,402	11,447	833
Prosecuting Attorney	-	4,876	4,876	-	15,474	15,473	1
Public Administrator	222,526	270,913	400,873	92,566	334,930	283,774	143,722
Total	<u>\$ 4,754,376</u>	<u>\$ 8,253,961</u>	<u>\$ 7,350,792</u>	<u>\$ 5,657,545</u>	<u>\$ 7,951,057</u>	<u>\$ 8,854,981</u>	<u>\$ 4,753,621</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Mercer County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

Governmental Funds – Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, net assets, revenues/receipts and expenditures/disbursements. The County’s funds are governmental funds. Governmental funds are those through which most governmental functions are financed. The County’s expendable financial resources are accounted for through governmental funds.

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

### C. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred.

### D. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

- 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	\$ 44,930,598	\$ 44,178,102
Personal Property	30,263,071	30,665,327
Railroad and Utilities	14,939,937	14,486,483
Total	<u>\$ 90,133,606</u>	<u>\$ 89,329,912</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	\$ 0.2632	\$ 0.2656
Special Road and Bridge	0.1418	0.1418
Senior Citizens	0.0473	0.0473

Lindley Township, which is managed by Mercer County, also receives property taxes based on the assessed valuation of the tangible taxable property included within the Township's boundaries.

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	\$ 944,991	\$ 1,004,967	\$ 672,323
Investments	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Total Governmental Funds	<u>\$ 3,944,991</u>	<u>\$ 4,004,967</u>	<u>\$ 672,323</u>
 Cash and Cash Equivalents - Fiduciary Funds	 <u>\$ 4,753,621</u>	 <u>\$ 4,781,876</u>	 <u>\$ 399,669</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	\$ 603,216	\$ 664,390	\$ 370,963
Investments	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Total Governmental Funds	<u>\$ 3,603,216</u>	<u>\$ 3,664,390</u>	<u>\$ 370,963</u>
 Cash and Cash Equivalents - Fiduciary Funds	 <u>\$ 5,657,545</u>	 <u>\$ 5,405,686</u>	 <u>\$ 347,750</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 and 2023 were covered by pledged collateral securities or other acceptable collateral held by the County or by its safekeeping bank 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](http://www.mocerf.org).

##### 3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2024 and 2023, the County collected and remitted to CERF employee withholdings and fees collected of \$46,718 and \$50,696, respectively for the years then ended.

#### B. 401 (A) Pension Plan

Participation in the plan is mandatory for all employees who have worked over 1,000 hours in a calendar year. The County does not contribute to the plan. Plan participants contribute .7% of earnings to the plan. During 2024 and 2023, the County collected and remitted to the plan employee withholdings of \$5,597 and \$6,342, respectively.

#### C. Deferred 457 Pension Plan

Participation in the plan is voluntary for all full-time employees. Part-time employees are not eligible to participate in the plan. Plan participants can elect to contribute any whole percentage or dollar amount of their earnings to the plan. Fifty cents on the dollar is matched by CERF on the first 6% of an employee's contribution. The County does not contribute to the plan. Employee contributions collected and remitted by the County for the years ended December 31, 2024 and 2023 were \$44,773 and \$48,470, respectively.

#### D. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County contributed \$4,488 and \$3,366, respectively, for the years ended December 31, 2024 and 2023.

### 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 employees with two full weeks of sick leave upon the anniversary of their hire date. After fifteen years of employment, the employee will receive three full weeks of sick leave. Sick leave does not carry over from year to year. Employees who have worked with the County for one full fiscal year or longer will be reimbursed for unused sick leave at the rate of 50% at the end of every year.

The County provides regular full-time employees who have completed one year of employment with two full weeks of vacation time. After fifteen years of employment, the employee will receive three full weeks of vacation time. Vacation leave must be used in the year it is earned. Upon termination of employment, employees are paid for unused vacation time earned during the year.

## B. Federal and State Assisted Programs

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

## 6. RISK MANAGEMENT

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

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

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

## 7. LONG-TERM DEBT

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

- A. In January 2020, the County entered into a \$128,000, five-year non-cancellable lease agreement for a 2014 CAT road grader with an interest rate of 3.99%, under which the County can purchase the grader at the end of the lease for \$1. The agreement calls for annual payments of \$28,753 beginning on February 1, 2021 through February 1, 2025. The schedule of remaining payments and interest is below:

Fiscal Year Ending			
December 31,	Principal	Interest	Total
2025	\$ 27,651	\$ 1,102	\$ 28,753

- B. In February 2020, the County entered into a \$112,497, three-year non-cancelable lease agreement for a 2019 John Deere Tractor with an interest rate of 3.99%, under which the County can purchase the tractor at the end of the lease for \$1. The agreement called for a \$50,000 principal payment on February 11, 2020, and annual payments of \$22,495 beginning on February 1, 2021 through February 1, 2023. The final payment was made in 2023.

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

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2023			12/31/2024	Paid
2014 CAT Motorgrader	\$ 54,240	\$ -	\$ 26,589	\$ 27,651	\$ 2,164

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

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2022			12/31/2023	Paid
2014 CAT Motorgrader	\$ 79,808	\$ -	\$ 25,568	\$ 54,240	\$ 3,184
JD Tractor w/Tiger Mower	21,632	-	21,632	-	863

## 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 October 9, 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 Mercer 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 Mercer 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 Mercer County, Missouri's basic financial statements and have issued our report thereon dated October 9, 2025.

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

In planning and performing our audit of the financial statements, we considered Mercer 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 Mercer County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Mercer 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mercer County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Mercer County, Missouri's Response to Finding**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 9, 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 Mercer County, Missouri

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

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

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

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mercer 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 Mercer 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 Mercer 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 Mercer 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 Mercer 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  
October 9, 2025

MERCER 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 TRANSPORTATION				
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction	BRO-B065(39)	\$ 708,126	\$ -
		BRO-R065(40)	33,761	26,994
		BRO-R065(41)	31,450	19,711
		BRO-R065(42)	30,291	443,837
		BRO-R065(001)	-	59,188
		BRO-R065(002)	-	60,098
	Total 20.205		<u>\$ 803,628</u>	<u>\$ 609,828</u>
U.S. DEPARTMENT OF THE TREASURY				
	Direct program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	388,918	-
ELECTION ASSISTANCE COMMISSION				
	Passed through Missouri Secretary of State -			
90.401	HAVA Requirements Payments	n/a	16,702	-
90.404	HAVA Election Security Grants	n/a	-	5,135
	Total Expenditures of Federal Awards		<u>\$ 1,209,248</u>	<u>\$ 614,963</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

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

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Mercer 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.

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

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements:**

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

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

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

**Internal Control Over Financial Reporting:**

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

**Federal Awards:**

**Internal Control Over Major Programs:**

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

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

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

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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: Public Administrator Internal Control over Disbursements**

Criteria: A proper system of internal controls requires all supporting documents for disbursements to be properly maintained. Section 473.543, RSMo states that, “Each expenditure of more than seventy-five dollars for which a personal representative claims credit in any settlement shall be supported by vouchers executed by the person to whom the disbursement was made or other documentation, such as an electronic copy of a check or a bank statement, which establishes to the court’s satisfaction that the payment claimed in the settlement was actually made to the payee to whom it is claimed to have been made.”

Condition: We selected a sample of five wards for testing and performed a walkthrough of the Public Administrator’s disbursement process noting that supporting documentation is not required for expenditures below \$75. During our audit, we noted multiple instances of the Public Administrator writing several \$74 checks on the same day to wards for personal spending for which no supporting documentation could be provided. The table below details the number of \$74 checks written during the audit period for the five wards selected for testing:

	Total Ward Disbursements	Number of \$74 Checks	Amount
Ward 1	\$ 23,094	164	\$ 12,136
Ward 2	82,689	0	-
Ward 3	42,977	2	148
Ward 4	27,384	58	4,292
Ward 5	49,295	4	296

Cause: Due to the state statute noted above, the Public Administrator does not maintain supporting documentation for disbursements that are less than \$75.

Effect: Disbursements for personal spending were broken up into multiple \$74 checks written on the same day, thereby avoiding the requirement to maintain supporting documentation for the disbursements.

Recommendation: We recommend that the Public Administrator discontinue the practice of breaking up disbursements into multiple checks and implement procedures to maintain supporting documentation in accordance with state statutes.

County’s Response: Public Administrator will try to obtain documents of the expenses or obtain specific allowances for the Ward from the Court (doing a Motion).

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

**ITEMS OF NONCOMPLIANCE**

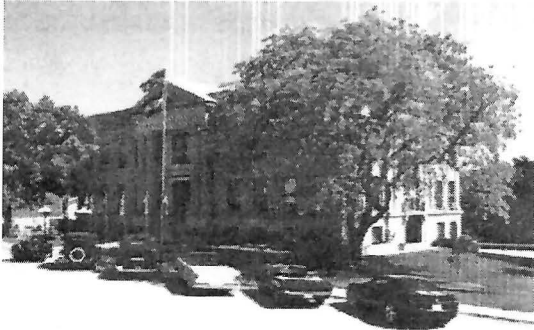
None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:**

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



## County of Mercer

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**Jerry D. Allen  
Denny Power  
Gary Porter  
Commissioners**

**Judy Hamilton  
County Clerk**

**Mercer County Courthouse  
802 E. Main  
Princeton, MO 64673  
(660)748-3425 - Fax 748-3445  
[mcclerk@grm.net](mailto:mcclerk@grm.net)**

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October 14, 2025

### MERCER COUNTY, MISSOURI

#### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Mercer County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2021 and 2020.

**2020-001: The Sheriff's office was not performing adequate reconciliations of the monthly bank statements during 2019 and 2020. Additionally, cash receipts and disbursements were not always timely recorded in the checkbook register, a running ledger balance was not properly recorded, and the monthly bank statement was not reconciled with the checkbook register. Furthermore, there was no indication that the bank statements and register were reviewed by the Sheriff.**

**Status: Resolved.**

**2020-002: The County Commission has not adopted an investment policy as required by state statute.**

**Status: Resolved.**



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## County of Mercer

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Gary Porter  
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802 E. Main  
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**October 23, 2025**

### **MERCER 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: Kelli Judd, Public Administrator**

**Views of Responsible Individuals: Public Administrator will try to obtain documents of the expenses or obtain specific allowances for the Ward from the Court (doing a Motion).**

**Anticipated Completion Date: 1-1-2026**

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## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

October 9, 2025

To the County Commission  
Mercer County, Missouri

We have audited the regulatory basis financial statements of Mercer County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 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 Mercer County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023 and 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

#### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

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

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 9, 2025.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

Restriction on Use

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