



**SCOTT FITZPATRICK**  
MISSOURI STATE AUDITOR

To the County Commission  
and  
Officeholders of Cooper County, Missouri

The Office of the State Auditor contracted for an audit of Cooper 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

December 2025  
Report No. 2025-099



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**Recommendations in the contracted audit of Cooper County**

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2024-001	The County Commission adopt a formal budget for all county funds each year, and refrain from budgeting negative (deficit) fund balances for county funds. We also recommend the county adhere to the authorized spending limits as documented in the adopted county budget or follow the appropriate procedures to amend the budget.
2024-002	The county implement internal controls to ensure that the schedule of expenditures of federal awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year.
Internal Controls Over Credit Cards	The county implement procedures to ensure purchases are authorized, and supporting documentation is provided to the County Clerk in a timely manner to ensure credit card statements are paid timely to avoid any late fees and interest charges.
Prosecuting Attorney Bank Reconciliations	The Prosecuting Attorney's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

ANNUAL FINANCIAL REPORT

**COOPER COUNTY, MISSOURI**

For the Years Ended  
December 31, 2024 and 2023

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**McBRIDE, LOCK & ASSOCIATES, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

# COOPER COUNTY, MISSOURI

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## **INTRODUCTORY SECTION**

COOPER COUNTY, MISSOURI  
List of Elected Officials 2023-2024

*County Commission*

Presiding Commissioner – George Monk

Commissioner, Western District – Danny Larm

Commissioner, Eastern District – Charlie Melkersman

*Other Elected Officials*

Assessor – Gayle Linneman

Circuit Clerk – Nancy Fisher

Collector – Diana L. Thomas

County Clerk – Jerriid Richards

Coroner – James Hurt

Prosecuting Attorney – Eric Phelps

Public Administrator – Paula Sims

Recorder – Georgia Esser

Sheriff – Chris Class

Treasurer – Teresa Brandes

## **FINANCIAL SECTION**

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

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**CERTIFIED PUBLIC ACCOUNTANTS**

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

To the County Commission and  
Officeholders of Cooper County, Missouri

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

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

We have audited the accompanying financial statements of Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 31, 2025, on our consideration of Cooper 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 Cooper 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 Cooper 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 31, 2025

COOPER 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	2023	2023	December 31, 2023	2024	2024	December 31, 2024
General Revenue	\$ 2,404,708	\$ 4,094,101	\$ 4,291,996	\$ 2,206,813	\$ 5,640,852	\$ 5,236,487	\$ 2,611,178
Special Road and Bridge	1,119,376	2,149,049	2,061,590	1,206,835	2,137,922	2,016,090	1,328,667
Assessment	315,174	421,773	346,960	389,987	367,095	362,003	395,079
Road and Bridge Trust	2,831,894	1,401,611	1,632,556	2,600,949	1,448,809	1,216,565	2,833,193
Enhanced 911	67,010	685,859	684,826	68,043	753,205	793,513	27,735
Law Enforcement Center	1,134,454	1,643,229	1,645,838	1,131,845	2,297,693	2,334,595	1,094,943
Election Services	66,734	3,927	5,599	65,062	4,662	800	68,924
Collector's Tax Maintenance	88,545	42,212	21,609	109,148	28,289	21,922	115,515
Recorder of Deeds User Fee	46,793	19,155	14,876	51,072	16,495	11,339	56,228
Recorder's Technical	44,848	5,126	-	49,974	5,622	-	55,596
Local Assistance and Tribal Consistency	50,223	51,077	90,000	11,300	107	11,407	-
American Rescue Plan Act Grant	2,330,341	71,457	282,323	2,119,475	70,458	1,558,966	630,967
Law Enforcement Training	27,839	7,596	12,461	22,974	8,197	10,146	21,025
Sheriff	23,562	69,841	30,032	63,371	27,443	27,035	63,779
Sheriff Interest	4,375	146	525	3,996	179	-	4,175
Prosecuting Attorney Training	8,279	3,925	2,997	9,207	3,325	1,635	10,897
Prosecuting Attorney Bad Check	17,344	1,792	185	18,951	1,791	2,997	17,745
National Opioids Settlement	-	20,715	-	20,715	38,806	44,800	14,721
Adult Abuse	2,360	4,204	4,426	2,138	3,663	3,950	1,851
Law Enforcement Restitution	39,675	2,377	16,268	25,784	5,485	6,616	24,653
Overton Wooldridge Levee	267,750	71,505	84,833	254,422	35,485	38,437	251,470
Sheriff Revolving	16,786	3,696	1,435	19,047	6,313	2,374	22,986
Local Law Enforcement	-	-	-	-	99,586	32,673	66,913
Delinquent Tax	9,682	1,746	469	10,959	1,862	485	12,336
FEMA Reimbursement	5,324	11,635	16,959	-	-	-	-
Security Inmate	52,933	27,150	40,746	39,337	34,944	10,680	63,601
Administrative Handling Cost	15,108	2,952	6,622	11,438	2,194	2,844	10,788
Local Emergency Planning Committee	26,348	18,815	20,325	24,838	13,265	9,517	28,586
Total	<u>\$ 11,017,465</u>	<u>\$ 10,836,671</u>	<u>\$ 11,316,456</u>	<u>\$ 10,537,680</u>	<u>\$ 13,053,747</u>	<u>\$ 13,757,876</u>	<u>\$ 9,833,551</u>

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

COOPER 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	\$ 715,000	\$ 795,487	\$ 752,500	\$ 732,796
Sales taxes	1,800,000	2,055,587	1,900,000	2,238,246
Intergovernmental	2,646,432	607,380	2,506,362	742,208
Charges for services	445,000	478,608	487,000	453,981
Interest	40,000	86,739	60,000	131,648
Other	20,000	27,650	29,000	32,000
Transfers in	-	42,650	-	1,309,973
Total Receipts	<u>\$ 5,666,432</u>	<u>\$ 4,094,101</u>	<u>\$ 5,734,862</u>	<u>\$ 5,640,852</u>
DISBURSEMENTS				
County Commission	\$ 277,818	\$ 231,306	\$ 315,368	\$ 281,141
County Clerk	173,670	156,959	144,196	131,304
Elections	142,820	70,555	195,496	158,182
Buildings and grounds	535,000	396,353	1,039,000	460,639
Employee fringe benefits	399,350	411,640	632,300	543,487
Treasurer	73,200	70,099	73,600	68,501
Collector	132,250	134,134	149,574	165,157
Recorder of Deeds	117,850	114,641	118,850	113,353
Circuit Clerk	16,000	12,151	16,000	15,912
Court administration	27,800	13,677	27,800	21,784
Public Administrator	99,100	94,213	110,100	105,313
Sheriff	794,573	737,474	951,870	816,503
Jail	174,000	147,297	185,000	153,979
Prosecuting Attorney	396,337	389,103	410,512	424,322
Juvenile Officer	67,161	92,302	97,836	86,721
Coroner	52,408	35,937	51,130	50,932
Other County government	2,956,112	1,081,511	2,979,115	1,497,257
Transfers out	-	27,644	-	142,000
Emergency fund	100,000	75,000	100,000	-
Total Disbursements	<u>\$ 6,535,449</u>	<u>\$ 4,291,996</u>	<u>\$ 7,597,747</u>	<u>\$ 5,236,487</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (869,017)</u>	<u>\$ (197,895)</u>	<u>\$ (1,862,885)</u>	<u>\$ 404,365</u>
CASH AND INVESTMENTS, JANUARY 1	<u>2,404,708</u>	<u>2,404,708</u>	<u>2,206,813</u>	<u>2,206,813</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,535,691</u></u>	<u><u>\$ 2,206,813</u></u>	<u><u>\$ 343,928</u></u>	<u><u>\$ 2,611,178</u></u>

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

COOPER 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	\$ 950,000	\$ 1,038,273	\$ 900,000	\$ 902,204	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	680,000	886,878	715,000	990,659	40,847	41,191	41,000	35,126
Charges for services	-	-	-	-	310,340	349,690	323,000	307,108
Interest	6,500	54,475	30,000	94,691	2,600	14,611	10,000	20,761
Other	20,500	19,423	23,500	368	-	866	3,500	4,100
Transfers in	100,000	150,000	150,000	150,000	15,415	15,415	15,415	-
Total Receipts	<u>\$ 1,757,000</u>	<u>\$ 2,149,049</u>	<u>\$ 1,818,500</u>	<u>\$ 2,137,922</u>	<u>\$ 369,202</u>	<u>\$ 421,773</u>	<u>\$ 392,915</u>	<u>\$ 367,095</u>
DISBURSEMENTS								
Salaries	\$ 650,000	\$ 665,138	\$ 675,000	\$ 655,941	\$ 216,600	\$ 212,522	\$ 226,600	\$ 212,530
Employee fringe benefits	213,500	199,665	269,500	245,223	58,150	59,164	73,150	63,010
Materials and supplies	543,000	247,893	511,000	258,298	8,000	3,172	6,000	3,320
Services and other	325,000	225,932	386,000	267,299	68,100	58,543	69,250	60,645
Capital outlay	718,000	722,962	660,000	589,329	12,500	13,559	35,000	22,498
Construction	15,000	-	20,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,464,500</u>	<u>\$ 2,061,590</u>	<u>\$ 2,521,500</u>	<u>\$ 2,016,090</u>	<u>\$ 363,350</u>	<u>\$ 346,960</u>	<u>\$ 410,000</u>	<u>\$ 362,003</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (707,500)	\$ 87,459	\$ (703,000)	\$ 121,832	\$ 5,852	\$ 74,813	\$ (17,085)	\$ 5,092
CASH AND INVESTMENTS, JANUARY 1	<u>1,119,376</u>	<u>1,119,376</u>	<u>1,206,835</u>	<u>1,206,835</u>	<u>315,174</u>	<u>315,174</u>	<u>389,987</u>	<u>389,987</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 411,876</u>	<u>\$ 1,206,835</u>	<u>\$ 503,835</u>	<u>\$ 1,328,667</u>	<u>\$ 321,026</u>	<u>\$ 389,987</u>	<u>\$ 372,902</u>	<u>\$ 395,079</u>

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

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

	ROAD AND BRIDGE TRUST FUND				ENHANCED 911 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	1,200,000	1,278,187	1,200,000	1,307,112	600,000	639,094	615,000	653,556
Intergovernmental	150,000	46,612	400,000	51,133	-	-	-	-
Charges for services	-	-	-	-	10,000	8,277	10,000	6,917
Interest	40,000	76,812	40,000	90,564	1,000	2,727	1,000	2,732
Other	-	-	-	-	-	532	-	-
Transfers in	-	-	-	-	135,000	35,229	135,000	90,000
Total Receipts	<u>\$ 1,390,000</u>	<u>\$ 1,401,611</u>	<u>\$ 1,640,000</u>	<u>\$ 1,448,809</u>	<u>\$ 746,000</u>	<u>\$ 685,859</u>	<u>\$ 761,000</u>	<u>\$ 753,205</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 507,184	\$ 520,000	\$ 609,497
Employee fringe benefits	-	-	-	-	108,000	79,886	94,000	98,059
Materials and supplies	-	-	-	-	5,000	5,792	5,000	9,819
Services and other	252,500	1,500	553,000	3,391	128,950	91,964	122,850	76,138
Capital outlay	-	-	-	-	-	-	-	-
Construction	2,700,000	1,481,056	2,560,000	1,063,174	-	-	-	-
Transfers out	-	150,000	-	150,000	-	-	-	-
Total Disbursements	<u>\$ 2,952,500</u>	<u>\$ 1,632,556</u>	<u>\$ 3,113,000</u>	<u>\$ 1,216,565</u>	<u>\$ 741,950</u>	<u>\$ 684,826</u>	<u>\$ 741,850</u>	<u>\$ 793,513</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,562,500)	\$ (230,945)	\$ (1,473,000)	\$ 232,244	\$ 4,050	\$ 1,033	\$ 19,150	\$ (40,308)
CASH AND INVESTMENTS, JANUARY 1	<u>2,831,894</u>	<u>2,831,894</u>	<u>2,600,949</u>	<u>2,600,949</u>	<u>67,010</u>	<u>67,010</u>	<u>68,043</u>	<u>68,043</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,269,394</u>	<u>\$ 2,600,949</u>	<u>\$ 1,127,949</u>	<u>\$ 2,833,193</u>	<u>\$ 71,060</u>	<u>\$ 68,043</u>	<u>\$ 87,193</u>	<u>\$ 27,735</u>

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

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

	LAW ENFORCEMENT CENTER FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,200,000	1,278,187	1,200,000	1,307,113	-	-	-	-
Intergovernmental	-	-	-	340,586	4,136	1,776	3,900	1,747
Charges for services	255,000	279,268	261,000	321,926	-	-	-	-
Interest	6,000	40,159	10,000	36,479	150	2,151	750	2,915
Other	2,000	3,615	2,000	596	-	-	-	-
Transfers in	30,000	42,000	20,000	290,993	-	-	-	-
Total Receipts	<u>\$ 1,493,000</u>	<u>\$ 1,643,229</u>	<u>\$ 1,493,000</u>	<u>\$ 2,297,693</u>	<u>\$ 4,286</u>	<u>\$ 3,927</u>	<u>\$ 4,650</u>	<u>\$ 4,662</u>
DISBURSEMENTS								
Salaries	\$ 890,000	\$ 863,180	\$ 892,000	\$ 792,975	\$ -	\$ -	\$ 5,000	\$ -
Employee fringe benefits	183,700	165,652	271,900	197,364	-	-	-	-
Materials and supplies	14,000	6,407	14,500	11,670	-	-	-	-
Services and other	497,500	419,774	700,000	700,526	5,500	-	5,500	-
Capital outlay	75,000	63,325	85,000	77,781	20,000	5,599	15,000	800
Construction	400,000	50,000	-	454,279	-	-	-	-
Transfers out	-	77,500	-	100,000	-	-	-	-
Total Disbursements	<u>\$ 2,060,200</u>	<u>\$ 1,645,838</u>	<u>\$ 1,963,400</u>	<u>\$ 2,334,595</u>	<u>\$ 25,500</u>	<u>\$ 5,599</u>	<u>\$ 25,500</u>	<u>\$ 800</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (567,200)	\$ (2,609)	\$ (470,400)	\$ (36,902)	\$ (21,214)	\$ (1,672)	\$ (20,850)	\$ 3,862
CASH AND INVESTMENTS, JANUARY 1	<u>1,134,454</u>	<u>1,134,454</u>	<u>1,131,845</u>	<u>1,131,845</u>	<u>66,734</u>	<u>66,734</u>	<u>65,062</u>	<u>65,062</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 567,254</u>	<u>\$ 1,131,845</u>	<u>\$ 661,445</u>	<u>\$ 1,094,943</u>	<u>\$ 45,520</u>	<u>\$ 65,062</u>	<u>\$ 44,212</u>	<u>\$ 68,924</u>

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

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

	COLLECTOR'S TAX MAINTENANCE FUND				RECORDER OF DEEDS USER FEE 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	25,000	39,716	30,000	24,011	14,000	17,490	19,000	14,172
Interest	1,000	2,435	2,025	4,278	350	1,665	1,000	2,323
Other	-	61	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 26,000</u>	<u>\$ 42,212</u>	<u>\$ 32,025</u>	<u>\$ 28,289</u>	<u>\$ 14,350</u>	<u>\$ 19,155</u>	<u>\$ 20,000</u>	<u>\$ 16,495</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	15,000	3,338	5,000	8,970	-	-	-	-
Services and other	63,350	5,725	15,500	12,952	21,000	14,876	22,450	11,339
Capital outlay	30,000	12,546	5,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	3,000	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 111,350</u>	<u>\$ 21,609</u>	<u>\$ 25,500</u>	<u>\$ 21,922</u>	<u>\$ 21,000</u>	<u>\$ 14,876</u>	<u>\$ 22,450</u>	<u>\$ 11,339</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (85,350)	\$ 20,603	\$ 6,525	\$ 6,367	\$ (6,650)	\$ 4,279	\$ (2,450)	\$ 5,156
CASH AND INVESTMENTS, JANUARY 1	<u>88,545</u>	<u>88,545</u>	<u>109,148</u>	<u>109,148</u>	<u>46,793</u>	<u>46,793</u>	<u>51,072</u>	<u>51,072</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,195</u>	<u>\$ 109,148</u>	<u>\$ 115,673</u>	<u>\$ 115,515</u>	<u>\$ 40,143</u>	<u>\$ 51,072</u>	<u>\$ 48,622</u>	<u>\$ 56,228</u>

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

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

	RECORDER'S TECHNICAL 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	-	-	-	-	50,000	50,000	50,000	-
Charges for services	4,000	3,512	4,000	3,320	-	-	-	-
Interest	350	1,614	1,000	2,302	-	1,077	-	107
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 4,350	\$ 5,126	\$ 5,000	\$ 5,622	\$ 50,000	\$ 51,077	\$ 50,000	\$ 107
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	500	-	500	-	-	-	-	-
Services and other	500	-	500	-	-	90,000	-	11,407
Capital outlay	3,000	-	3,000	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 11,407
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 350	\$ 5,126	\$ 1,000	\$ 5,622	\$ 50,000	\$ (38,923)	\$ 50,000	\$ (11,300)
CASH AND INVESTMENTS, JANUARY 1	44,848	44,848	49,974	49,974	50,223	50,223	11,300	11,300
CASH AND INVESTMENTS, DECEMBER 31	\$ 45,198	\$ 49,974	\$ 50,974	\$ 55,596	\$ 100,223	\$ 11,300	\$ 61,300	\$ -

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

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

	AMERICAN RESCUE PLAN ACT GRANT 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	-	-	-	-	1,000	1,161	1,000	1,296
Charges for services	-	-	-	-	5,000	5,640	5,000	5,705
Interest	-	70,957	1,000	70,458	200	795	500	868
Other	-	500	-	-	-	-	-	328
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 71,457	\$ 1,000	\$ 70,458	\$ 6,200	\$ 7,596	\$ 6,500	\$ 8,197
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	3,500	3,397	3,500	3,018
Services and other	-	282,323	2,300,000	35,000	8,000	9,064	8,250	7,128
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	1,523,966	-	-	-	-
Total Disbursements	\$ -	\$ 282,323	\$ 2,300,000	\$ 1,558,966	\$ 11,500	\$ 12,461	\$ 11,750	\$ 10,146
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (210,866)	\$ (2,299,000)	\$ (1,488,508)	\$ (5,300)	\$ (4,865)	\$ (5,250)	\$ (1,949)
CASH AND INVESTMENTS, JANUARY 1	2,330,341	2,330,341	2,119,475	2,119,475	27,839	27,839	22,974	22,974
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,330,341	\$ 2,119,475	\$ (179,525)	\$ 630,967	\$ 22,539	\$ 22,974	\$ 17,724	\$ 21,025

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

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

	SHERIFF FUND				SHERIFF INTEREST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	8,500	10,713	9,000	10,540	-	-	-	-
Interest	100	1,662	500	2,731	25	144	50	178
Other	11,000	57,466	8,500	14,172	18	2	13	1
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 19,600</u>	<u>\$ 69,841</u>	<u>\$ 18,000</u>	<u>\$ 27,443</u>	<u>\$ 43</u>	<u>\$ 146</u>	<u>\$ 63</u>	<u>\$ 179</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	15,000	23,156	15,000	5,388	3,500	525	3,500	-
Capital outlay	23,000	6,876	23,000	21,647	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 38,000</u>	<u>\$ 30,032</u>	<u>\$ 38,000</u>	<u>\$ 27,035</u>	<u>\$ 3,500</u>	<u>\$ 525</u>	<u>\$ 3,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (18,400)	\$ 39,809	\$ (20,000)	\$ 408	\$ (3,457)	\$ (379)	\$ (3,437)	\$ 179
CASH AND INVESTMENTS, JANUARY 1	<u>23,562</u>	<u>23,562</u>	<u>63,371</u>	<u>63,371</u>	<u>4,375</u>	<u>4,375</u>	<u>3,996</u>	<u>3,996</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 5,162</u>	<u>\$ 63,371</u>	<u>\$ 43,371</u>	<u>\$ 63,779</u>	<u>\$ 918</u>	<u>\$ 3,996</u>	<u>\$ 559</u>	<u>\$ 4,175</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK 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	3,631	3,000	2,898	460	1,185	735	1,030
Interest	25	294	100	427	85	607	150	761
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,025</u>	<u>\$ 3,925</u>	<u>\$ 3,100</u>	<u>\$ 3,325</u>	<u>\$ 545</u>	<u>\$ 1,792</u>	<u>\$ 885</u>	<u>\$ 1,791</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	2,293
Services and other	3,000	2,997	2,000	1,635	3,000	185	4,035	704
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 2,997</u>	<u>\$ 2,000</u>	<u>\$ 1,635</u>	<u>\$ 3,000</u>	<u>\$ 185</u>	<u>\$ 4,035</u>	<u>\$ 2,997</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 25	\$ 928	\$ 1,100	\$ 1,690	\$ (2,455)	\$ 1,607	\$ (3,150)	\$ (1,206)
CASH AND INVESTMENTS, JANUARY 1	<u>8,279</u>	<u>8,279</u>	<u>9,207</u>	<u>9,207</u>	<u>17,344</u>	<u>17,344</u>	<u>18,951</u>	<u>18,951</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 8,304</u>	<u>\$ 9,207</u>	<u>\$ 10,307</u>	<u>\$ 10,897</u>	<u>\$ 14,889</u>	<u>\$ 18,951</u>	<u>\$ 15,801</u>	<u>\$ 17,745</u>

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

	NATIONAL OPIOIDS SETTLEMENT FUND				ADULT ABUSE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,157	4,000	3,617
Interest	-	558	-	1,104	-	47	-	46
Other	-	20,157	-	37,702	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 20,715	\$ -	\$ 38,806	\$ -	\$ 4,204	\$ 4,000	\$ 3,663
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	44,800	-	4,426	4,000	3,950
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 44,800	\$ -	\$ 4,426	\$ 4,000	\$ 3,950
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 20,715	\$ -	\$ (5,994)	\$ -	\$ (222)	\$ -	\$ (287)
CASH AND INVESTMENTS, JANUARY 1	-	-	20,715	20,715	2,360	2,360	2,138	2,138
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 20,715	\$ 20,715	\$ 14,721	\$ 2,360	\$ 2,138	\$ 2,138	\$ 1,851

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

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

	LAW ENFORCEMENT RESTITUTION FUND				OVERTON WOOLDRIDGE LEVEE 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	-	-	-	-	54,200	35,332	54,200	21,813
Charges for services	7,500	1,400	7,500	4,300	-	-	-	-
Interest	250	977	250	1,185	3,500	7,481	3,500	13,523
Other	-	-	-	-	-	28,692	-	149
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 7,750</u>	<u>\$ 2,377</u>	<u>\$ 7,750</u>	<u>\$ 5,485</u>	<u>\$ 57,700</u>	<u>\$ 71,505</u>	<u>\$ 57,700</u>	<u>\$ 35,485</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	4,700	-	2,520	27,950	5,048	27,950	24,508
Capital outlay	20,000	11,568	20,000	4,096	-	-	-	9,429
Construction	-	-	-	-	10,000	79,785	10,000	4,500
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,000</u>	<u>\$ 16,268</u>	<u>\$ 20,000</u>	<u>\$ 6,616</u>	<u>\$ 37,950</u>	<u>\$ 84,833</u>	<u>\$ 37,950</u>	<u>\$ 38,437</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (12,250)	\$ (13,891)	\$ (12,250)	\$ (1,131)	\$ 19,750	\$ (13,328)	\$ 19,750	\$ (2,952)
CASH AND INVESTMENTS, JANUARY 1	<u>39,675</u>	<u>39,675</u>	<u>25,784</u>	<u>25,784</u>	<u>267,750</u>	<u>267,750</u>	<u>254,422</u>	<u>254,422</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 27,425</u>	<u>\$ 25,784</u>	<u>\$ 13,534</u>	<u>\$ 24,653</u>	<u>\$ 287,500</u>	<u>\$ 254,422</u>	<u>\$ 274,172</u>	<u>\$ 251,470</u>

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

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

	SHERIFF REVOLVING FUND				LOCAL LAW ENFORCEMENT 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	-	-	-	-	-	-	75,000	22,512
Charges for services	4,900	3,095	3,750	5,400	-	-	-	-
Interest	100	601	100	913	-	-	-	2,074
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	75,000
Total Receipts	<u>\$ 5,000</u>	<u>\$ 3,696</u>	<u>\$ 3,850</u>	<u>\$ 6,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 99,586</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	75,000	32,673
Services and other	11,700	1,195	11,700	1,487	-	-	-	-
Capital outlay	5,000	240	5,000	887	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 16,700</u>	<u>\$ 1,435</u>	<u>\$ 16,700</u>	<u>\$ 2,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 32,673</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (11,700)	\$ 2,261	\$ (12,850)	\$ 3,939	\$ -	\$ -	\$ -	\$ 66,913
CASH AND INVESTMENTS, JANUARY 1	<u>16,786</u>	<u>16,786</u>	<u>19,047</u>	<u>19,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 5,086</u>	<u>\$ 19,047</u>	<u>\$ 6,197</u>	<u>\$ 22,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,913</u>

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

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

	DELINQUENT TAX FUND				FEMA REIMBURSEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2023		2024		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,000	11,635	5,000	-
Charges for services	1,000	1,395	1,200	1,368	-	-	-	-
Interest	50	351	100	494	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,050</u>	<u>\$ 1,746</u>	<u>\$ 1,300</u>	<u>\$ 1,862</u>	<u>\$ 10,000</u>	<u>\$ 11,635</u>	<u>\$ 5,000</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	2,500	295	2,500	485	-	-	-	-
Services and other	2,000	174	-	-	10,000	16,959	10,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,500</u>	<u>\$ 469</u>	<u>\$ 2,500</u>	<u>\$ 485</u>	<u>\$ 10,000</u>	<u>\$ 16,959</u>	<u>\$ 10,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,450)	\$ 1,277	\$ (1,200)	\$ 1,377	\$ -	\$ (5,324)	\$ (5,000)	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>9,682</u>	<u>9,682</u>	<u>10,959</u>	<u>10,959</u>	<u>5,324</u>	<u>5,324</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 6,232</u>	<u>\$ 10,959</u>	<u>\$ 9,759</u>	<u>\$ 12,336</u>	<u>\$ 5,324</u>	<u>\$ -</u>	<u>\$ (5,000)</u>	<u>\$ -</u>

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

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

	SECURITY INMATE FUND				ADMINISTRATIVE 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	-	-	-	-	-	-	-	-
Charges for services	40,000	25,745	31,500	33,045	2,000	2,567	2,000	1,715
Interest	250	1,405	250	1,899	75	385	250	479
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 40,250</u>	<u>\$ 27,150</u>	<u>\$ 31,750</u>	<u>\$ 34,944</u>	<u>\$ 2,075</u>	<u>\$ 2,952</u>	<u>\$ 2,250</u>	<u>\$ 2,194</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	16,000	10,746	16,000	10,680	7,500	6,622	7,500	2,844
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	30,000	30,000	30,000	-	-	-	-	-
Total Disbursements	<u>\$ 46,000</u>	<u>\$ 40,746</u>	<u>\$ 46,000</u>	<u>\$ 10,680</u>	<u>\$ 7,500</u>	<u>\$ 6,622</u>	<u>\$ 7,500</u>	<u>\$ 2,844</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,750)	\$ (13,596)	\$ (14,250)	\$ 24,264	\$ (5,425)	\$ (3,670)	\$ (5,250)	\$ (650)
CASH AND INVESTMENTS, JANUARY 1	<u>52,933</u>	<u>52,933</u>	<u>39,337</u>	<u>39,337</u>	<u>15,108</u>	<u>15,108</u>	<u>11,438</u>	<u>11,438</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 47,183</u>	<u>\$ 39,337</u>	<u>\$ 25,087</u>	<u>\$ 63,601</u>	<u>\$ 9,683</u>	<u>\$ 11,438</u>	<u>\$ 6,188</u>	<u>\$ 10,788</u>

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

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

	LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,			
	2023		2024	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	3,400	18,039	15,245	12,119
Charges for services	-	-	-	-
Interest	150	776	400	1,146
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 3,550</u>	<u>\$ 18,815</u>	<u>\$ 15,645</u>	<u>\$ 13,265</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	6,750	18,259	13,945	8,498
Services and other	6,750	1,916	6,250	1,019
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	150	-	-
Total Disbursements	<u>\$ 13,500</u>	<u>\$ 20,325</u>	<u>\$ 20,195</u>	<u>\$ 9,517</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (9,950)	\$ (1,510)	\$ (4,550)	\$ 3,748
CASH AND INVESTMENTS, JANUARY 1	<u>26,348</u>	<u>26,348</u>	<u>24,838</u>	<u>24,838</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 16,398</u>	<u>\$ 24,838</u>	<u>\$ 20,288</u>	<u>\$ 28,586</u>

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

COOPER 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 School Building	\$ -	\$ 35,364	\$ 35,364	\$ -	\$ 1,650	\$ 1,650	\$ -
Treasurer Deputy Sheriff Salary Supplemental	-	5,365	5,365	-	5,430	5,430	-
Treasurer County	-	115	115	-	-	-	-
Treasurer Library	-	447,116	447,116	-	388,418	388,418	-
Treasurer Sheltered Workshop	-	639,308	639,308	-	553,124	553,124	-
Treasurer Ambulance	-	168	168	-	168	168	-
Treasurer Fire District	-	1,153,364	1,153,364	-	980,150	980,150	-
Treasurer Nursing Home	-	78,990	78,990	-	72,261	72,261	-
Treasurer Schools	-	15,774,284	15,774,284	-	13,775,647	13,775,647	-
Treasurer Retirement Fund	-	381,747	381,747	-	392,804	392,804	-
Treasurer Fines Fund	103,513	211,818	209,259	106,072	234,797	249,167	91,702
Treasurer Tax Sales Surplus	39,715	26,151	36,217	29,649	30,546	365	59,830
Treasurer Cities Payments	-	100	100	-	107	107	-
Treasurer Unclaimed Fees	4,634	5,895	7,529	3,000	570	570	3,000
Treasurer County Public	-	631,185	631,185	-	544,189	544,189	-
Treasurer Criminal Cost	-	174,747	174,747	-	196,052	196,052	-
Treasurer Drug Court	13,798	2,208	2,103	13,903	2,128	3,512	12,519
Recorder	10,863	162,859	164,054	9,668	154,637	151,735	12,570
Prosecuting Attorney Bad Check	-	7,077	7,077	-	6,848	6,848	-
Prosecuting Attorney Special Trust	12,082	79,751	91,857	(24)	72,655	71,705	926
Collector	14,015,485	22,253,018	22,538,464	13,730,039	23,118,344	19,662,989	17,185,394
Sheriff Inmate	18,389	311,560	311,182	18,767	260,109	265,431	13,445
Sheriff Execution	1,573	17,964	18,165	1,372	18,046	18,040	1,378
Sheriff General	82	371	421	32	414	414	32
Sheriff Revolving	775	3,630	3,185	1,220	4,490	5,400	310
Public Administrator	1,215,455	1,048,513	855,864	1,408,104	795,338	1,509,548	693,894
Total	<u>\$ 15,436,364</u>	<u>\$ 43,452,668</u>	<u>\$ 43,567,230</u>	<u>\$ 15,321,802</u>	<u>\$ 41,608,922</u>	<u>\$ 38,855,724</u>	<u>\$ 18,075,000</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Cooper 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. The Senate Bill 40 Board is separately audited by an independent certified public accountant and is therefore not included in this report in accordance with the regulatory basis of accounting.

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 American Rescue Plan Act Grant Fund and the FEMA Reimbursement Fund in 2024.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the National Opioids Settlement Fund in 2023.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

	2024	2023
Enhanced 911	✓	N/A
Law Enforcement Center	✓	N/A
Local Assistance and Tribal Consistency	✓	✓
American Rescue Plan Act Grant	N/A	✓
Law Enforcement Training	N/A	✓
National Opioids Settlement	✓	N/A
Adult Abuse	N/A	✓
Overton Wooldridge Levee	✓	✓
FEMA Reimbursement	N/A	✓
Local Emergency Planning Committee	N/A	✓

- E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

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

	2024	2023
Real Estate	\$ 196,982,380	\$ 192,531,476
Personal Property	76,919,509	77,967,034
Railroad and Utilities	51,786,752	51,911,056
Total	<u>\$ 325,688,641</u>	<u>\$ 322,409,566</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	\$ 0.2501	\$ 0.2358
Special Road and Bridge	0.3139	0.3138

#### 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:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 8,853,643	\$ 9,257,040	\$ 8,554,881
Investments	979,908	979,908	481,218
Total Governmental Funds	<u>\$ 9,833,551</u>	<u>\$ 10,236,948</u>	<u>\$ 9,036,099</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 18,075,000</u>	<u>\$ 16,294,119</u>	<u>\$ 991,738</u>

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

Cash and Cash Equivalents	\$ 9,583,556	\$ 10,226,411	\$ 9,525,866
Investments	954,124	954,124	494,420
Total Governmental Funds	<u>\$ 10,537,680</u>	<u>\$ 11,180,535</u>	<u>\$ 10,020,286</u>
Cash and Cash Equivalents - Fiduciary Funds	<u>\$ 15,321,802</u>	<u>\$ 14,014,506</u>	<u>\$ 1,699,938</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 \$381,747 and \$392,804, 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 \$15,504 and \$11,628, respectively, for the years ended December 31, 2024 and 2023.

#### C. Other Retirement Plans

Cooper County has a voluntary 457(b) plan which is paid by a deduction from employee's salary. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2024 and 2023 were \$111,008 and \$113,590, respectively.

### 4. POST EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

### 5. CLAIMS, COMMITMENT AND CONTINGENCIES

#### A. Compensated Absences

The County provides full-time employees with up to five to 20 days of paid vacation based upon the number of years of continuous service. Vacation time can be carried over starting in year two ranging from five days to ten days depending on years of service. Full-time employees are eligible to carryover one half of the year's vacation accrual to the following year. Payments are usually not made for accrued hours in lieu of taking vacation, except for accrued, unused vacation at the time of transfer to a new department or termination.

The County provides full-time and part-time employees' compensation when work is missed due to personal or family illness or injury. Sick time is accrued at one day at the beginning of each month after completing the first thirty days of employment. Unused, accrued sick-time will not be paid out to active or terminated employees.

#### B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore,

no provision has been made in the accompanying financial statements for the potential refund of grant monies.

### C. Litigation

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

## 6. RISK MANAGEMENT

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

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

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

## 7. LONG-TERM DEBT

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

- A. On March 23, 2021, the County entered into a lease purchase agreement with Deere Credit, Inc., in the amount of \$539,820 for the purchase of two John Deere 772G Motor Graders. The lease purchase agreement is payable in five annual installments of \$63,870 starting in March 2021, with the final payment of \$261,252 due in February 2026. Interest on the lease purchase agreement is payable at 2.25%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 56,751	\$ 7,119	\$ 63,870
2026	256,404	4,848	261,252
Totals	<u>\$ 313,155</u>	<u>\$ 11,967</u>	<u>\$ 325,122</u>

- B. On March 24, 2022, the County entered into a lease purchase agreement with Deere Credit, Inc., in the amount of \$1,146,620 for the purchase of four John Deere 772G Motor Graders with 6WD. The lease purchase agreement is payable in five annual installments of \$137,292 starting in March 2022, with a final payment of \$540,000 due in March 2027. Interest on the lease purchase agreement is payable at 2.05%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 121,273	\$ 16,019	\$ 137,292
2026	123,783	13,509	137,292
2027	529,053	10,947	540,000
Totals	<u>\$ 774,109</u>	<u>\$ 40,475</u>	<u>\$ 814,584</u>

- C. In July 2023, the County entered into a lease purchase agreement in the amount of \$786,020 for the purchase of two John Deere 772G Motor Graders. The lease purchase agreement is payable in five annual installments of \$128,650 starting July 2023, with a final payment of \$286,261 due in August 2028. Interest on the lease purchase agreement is payable at 5.95%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	\$ 93,861	\$ 34,789	\$ 128,650
2026	99,600	29,050	128,650
2027	105,691	22,959	128,650
2028	269,766	16,495	286,261
Totals	<u>\$ 568,918</u>	<u>\$ 103,293</u>	<u>\$ 672,211</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
2021 John Deere Graders	\$ 368,644	\$ -	\$ (55,489)	\$ 313,155	\$ 8,381
2022 John Deere Graders	892,923	-	(118,814)	774,109	18,478
2023 John Deere Graders	657,370	-	(88,452)	568,918	40,198

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
2021 John Deere Graders	\$ 422,900	\$ -	\$ (54,256)	\$ 368,644	\$ 9,614
2022 John Deere Graders	1,009,328	-	(116,405)	892,923	20,887
2023 John Deere Graders	-	786,020	(128,650)	657,370	-

8. CONDUIT DEBT

The County issued two series of industrial revenue bonds (one for real property in the amount of \$7.4 million and one for personal property in the amount of \$4 million) to provide financial assistance to the private sector entity, Kawasaki Motors Manufacturing Corp., USA (Kawasaki), for the purpose of acquiring, constructing and equipping an industrial development project deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received pursuant to a real property lease agreement between the County and Columbia Property I, LLC (Columbia) and a personal property lease agreement between the County and Kawasaki. Upon repayment of the bonds, ownership of the financed assets will be transferred to Columbia or Kawasaki, as applicable. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. The principal of the real property bonds is payable at maturity on December 1, 2031. The principal of the personal property bonds is payable at maturity on December 1, 2027.

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 31, 2025, the date the financial statements were available to be issued.

## **COMPLIANCE SECTION**

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

CERTIFIED PUBLIC ACCOUNTANTS

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### **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 Cooper 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 Cooper 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 Cooper County, Missouri's basic financial statements and have issued our report thereon dated October 31, 2025.

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

As part of obtaining reasonable assurance about whether Cooper 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 2024-001.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Cooper County, Missouri's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Cooper 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 31, 2025

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

**CERTIFIED PUBLIC ACCOUNTANTS**

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### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the County Commission and  
Officeholders of Cooper County, Missouri

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

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

We have audited Cooper 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 Cooper County, Missouri's major federal programs for the years ended December 31, 2023 and 2024. Cooper 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, Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper 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 Cooper County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a material weakness.

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

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

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

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

McBride, Lock & Associates, LLC  
Kansas City, Missouri  
October 31, 2025

COOPER COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures		Awards Passed-Through to Subrecipients	
			Year Ended December 31,		Year Ended December 31,	
			2023	2024	2023	2024
	U.S. DEPARTMENT OF THE INTERIOR					
	Direct programs -					
15.226	Payments in Lieu of Taxes	N/A	\$ 13,196	\$ 14,034	-	-
15.659	National Wildlife Refuge Fund	N/A	3,613	3,371	723	674
	U.S. DEPARTMENT OF TRANSPORTATION					
	Passed through Missouri Department of Transportation -					
20.205	Highway Planning and Construction	BRO-R027(19)	46,612	9,033	-	-
		BRO-R027(001)	-	42,100	-	-
	Total 20.205		<u>\$ 46,612</u>	<u>\$ 51,133</u>	<u>\$ -</u>	<u>\$ -</u>
	U.S. DEPARTMENT OF THE TREASURY					
	Direct program -					
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	282,323	1,558,966	-	-
	Passed through Missouri Department of Public Safety -					
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	SFFRP4542-CJMI010	-	239,920	-	-
		SLFRP4542-POG028	-	24,328	-	-
	Total 21.027		<u>\$ 282,323</u>	<u>\$ 1,823,214</u>	<u>\$ -</u>	<u>\$ -</u>
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund	N/A	90,000	11,407	-	-
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
	Passed through Missouri Department of Health and Senior Services -					
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	N/A	-	100,000		
	Passed through Missouri Department of Social Services -					
93.563	Child Support Services	ER10220C023	238,345	235,754	-	-
	U.S. DEPARTMENT OF HOMELAND SECURITY					
	Passed through Missouri Department of Public Safety -					
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-4451-DR-MO	17,261	-	-	-
97.042	Emergency Management Performance Grants	EMW-2023-SS-00085-36	137,675	-	-	-
		EMW-2024-SS-05013-42	-	41,840	-	-
	Total 97.042		<u>\$ 137,675</u>	<u>\$ 41,840</u>	<u>\$ -</u>	<u>\$ -</u>
97.067	Homeland Security Grant Program	N/A	-	12,928	-	-
97.137	State and Local Cybersecurity Grant Program	N/A	-	3,020	-	-
	Total Expenditures of Federal Awards		<u><u>\$ 829,025</u></u>	<u><u>\$ 2,296,701</u></u>	<u><u>\$ 723</u></u>	<u><u>\$ 674</u></u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**COOPER 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 Cooper 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.

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

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

**Financial Statements:**

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

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

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

**Internal Control Over Financial Reporting:**

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

**Federal Awards:**

**Internal Control Over Major Programs:**

- Material weakness(es) identified?   X   Yes      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?   X   Yes      No

**Identification of Major Programs:**

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

Auditee Qualified as low-risk:      Yes   X   No

## **SECTION II – FINANCIAL STATEMENTS FINDINGS**

### **MATERIAL WEAKNESSES IN INTERNAL CONTROL**

None

### **SIGNIFICANT INTERNAL CONTROL DEFICIENCIES**

None reported

### **ITEMS OF NONCOMPLIANCE**

#### **2024-001: Budgetary Compliance**

Criteria: State statutes prohibit expenditures in excess of approved budgets and require the preparation of a formal budget for all County funds. Funds should not be budgeted to have a negative (deficit) ending balance (appropriations exceeding the beginning balance plus anticipated revenues).

Condition: The county did not adopt a formal budget for the National Opioids Settlement Fund in 2023. Additionally, the County exceeded budgeted expenditures for seven funds in 2023 and five funds in 2024. The detailed list can be found in Note 1.D.10 to the financial statements. Additionally, the County budgeted a negative ending fund balance for the American Rescue Plan Act Grant and FEMA Reimbursement Funds in 2024.

Cause: The County did not prepare formal budgets for all County funds, did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts, and budgeted expenditures 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 Commission adopt a formal budget for all County funds each year, and refrain from budgeting negative (deficit) fund balances for county funds. We also recommend the County adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

County's Response: The County Commission will adopt a formal budget for all County funds each year, and refrain from budgeting negative (deficit) fund balances for County funds. The County will adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget.

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

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

#### **2024-002: Internal Control Over Schedule of Expenditures of Federal Awards**

Federal Grantor: U.S. Department of the Interior (DOI), U.S. Department of the Treasury (Treasury), U.S. Department of Health and Human Services (HHS), and U.S. Department of Homeland Security (DHS)

Pass-Through Grantor: Missouri Department of Public Safety, Missouri Department of Health and Senior Services

Federal Assistance Listing Number: 15.226, 15.659, 21.027, 21.032, 93.323, 97.137

Program Title: Payments in Lieu of Taxes, National Wildlife Refuge Fund, Coronavirus State and Local Fiscal Recovery Funds, Local Assistance and Tribal Consistency Fund, Epidemiology and Laboratory Capacity for Infectious Diseases, State and Local Cybersecurity Grant Program

Pass-through Entity Identifying Number: N/A

Award Year: 2023 and 2024

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. This finding was noted in the prior audit for the year ending December 31, 2022 as item 2022-005.

Condition: The SEFA reported by the County in the 2024 and 2025 annual budget documents contained errors in amounts of federal expenditures reported. Discrepancies in amounts reported on the 2024 SEFA and amounts supported by underlying accounting records are summarized as follows:

<b>Federal Agency</b>	<b>Assistance Listing Number</b>	<b>Program</b>	<b>Original SEFA</b>	<b>Supported</b>	<b>Difference</b>
DOI	15.226	Payments in Lieu of Taxes	-	14,034	(14,034)
DOI	15.659	National Wildlife Refuge Fund	-	3,371	(3,371)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	-	1,823,214	(1,823,214)
Treasury	21.032	Local Assistance and Tribal Consistency Fund	-	11,407	(11,407)
HHS	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	-	100,000	(100,000)
DHS	97.137	State and Local Cybersecurity Grant Program	-	3,020	(3,020)

Discrepancies in amounts reported on the 2023 SEFA and amounts supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing		Original SEFA	Supported	Difference
	Number	Program			
DOI	15.226	Payments in Lieu of Taxes	-	13,196	(13,196)
DOI	15.659	National Wildlife Refuge Fund	-	3,613	(3,613)
Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds	-	282,323	(282,323)
Treasury	21.032	Local Assistance and Tribal Consistency Fund	-	90,000	(90,000)

Cause: The County has not implemented a proper system of internal controls over SEFA preparation, such as reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it had been prepared. The County believed that federal grant reimbursements did not have to be reported on the SEFA.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2024 and 2023.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County Response: The County Clerk working alongside the County Treasurer will use the recommendations from the auditors to implement internal controls to ensure that the accuracy of the SEFA expenditures is correctly reported.

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

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

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



COUNTY COURTHOUSE  
200 Main St., Rm. 23  
Boonville, MO 65233-1276  
660-882-2114

# Cooper County Clerk

## COOPER COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

**2022-001:** During the audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded budgeted expenditures: Assessment Fund, Law Enforcement Training Fund, Law Enforcement Restitution Fund, and Overton Wooldridge Levee Fund. The following funds did not have a budget prepared for 2022: Adult Abuse Fund and Local Assistance and Tribal Consistency Fund.

Status: Not resolved, see finding 2024-001.

**2022-002:** There is no formal fraud risk assessment in place.

Status: Considered resolved.

**2022-003:** Documentation of the County's internal controls has not been prepared.

Status: Considered resolved.

**2022-004:** The recorded transfers in did not equal the recorded transfer out in both the 2022 budgeted and actual revenue and expenditures.

Status: Considered resolved.

**2022-005:** The Schedule of Expenditures of Federal Awards (SEFA) contained errors. The County's current internal controls over SEFA reporting are not sufficient to ensure correct reporting.

Status: Not resolved, see finding 2024-002.



COUNTY COURTHOUSE  
200 Main St., Rm. 23  
Boonville, MO 65233-1276  
660-882-2114

# Cooper County Clerk

## COOPER 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:** County Commission

**Views of Responsible Individuals:** The County Commission will adopt a formal budget for all County funds each year, and refrain from budgeted negative (deficit) fund balances for county funds. The County will adhere to the authorized spending limits as documented in the adopted County budget or follow the appropriate procedures to amend the budget

**Finding Reference Number:** 2024-002

**Federal Agency:** U.S. Department of the Interior, U.S. Department of the Treasury, U.S. Department of Health and Senior Services, and U.S. Department of Homeland Security

**Program Name:** Payments in Lieu of Taxes, National Wildlife Refuge Fund, Coronavirus State and Local Fiscal Recovery Funds, Local Assistance and Tribal Consistency Fund, Epidemiology and Laboratory Capacity for Infectious Diseases, State and Local Cybersecurity Grant Program

**Assistance Listing Number:** 15.226, 15.659, 21.027, 21.032, 93.323, 97.137

**Responsible Official:** Jerrid Richards, County Clerk; Teresa Brandes, Treasurer

**Views of Responsible Individuals:** The County Clerk working alongside the County Treasurer will use the recommendations from the auditors to implement internal controls to ensure that the accuracy of SEFA expenditures is correctly reported

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## McBRIDE, LOCK & ASSOCIATES, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

October 31, 2025

To the County Commission  
Cooper County, Missouri

We have audited the regulatory basis financial statements of Cooper County, Missouri for the years ended December 31, 2023 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Cooper 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. 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 October 31, 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 Cooper 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 October 31, 2025. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

### **Internal Controls Over Credit Cards**

Our review of credit card statements during the audit period noted multiple instances in which finance charges were paid by the County. After inquiry, we noted that multiple credit cards are provided to elected officials and department heads, who are required to submit supporting documentation to the County Commission's and the County Clerk's offices before their credit card statement can be paid. The County Clerk's office experienced issues in which the credit card holder did not provide the supporting documentation in a timely manner, which resulted in late fees and interest charges. The County does not have a written policy controlling the use of credit cards by officeholders. We recommend the County implement procedures to ensure purchases are authorized, and supporting documentation is provided to the County Clerk in a timely manner to ensure credit card statements are paid timely to avoid any late fees and interest charges.

### **Prosecuting Attorney Bank Reconciliations**

The Prosecuting Attorney's office does not perform adequate reconciliations of monthly bank statements for the Special Trust account. There is no process in place to compare the bank balance to a running balance of cash or liabilities within the system to ensure all transactions are recorded. Through discussion with staff, every two or three months the account is reviewed for outstanding checks, however, a formal reconciliation between the book and bank balances is not documented. We recommend the Prosecuting Attorney's office implement procedures to ensure proper monthly bank reconciliations are performed to ensure that all transactions are properly recorded in the accounting system.

### **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 Cooper 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