SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Maries County, Missouri

The Office of the State Auditor contracted for an audit of Maries County's financial statements for the year 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.

Scott Fitzpatrick
State Auditor

August 2026
Report No. 2026-066

P.O. Box 869 • Jefferson City, MO 65102 • (573) 751-4213 • FAX (573) 751-7984

Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Maries County

Public Administrator's Internal Controls	The Public Administrator implement procedures to maintain adequate accounting records for all wards within their care, including implementation of a formal centralized accounting record.
Budgetary Controls	The county implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget.
Absence of Investment Policy	The county adopt an investment policy and review compliance with this policy at least annually as required by state statute.

ANNUAL FINANCIAL REPORT

MARIES COUNTY, MISSOURI

For the Year Ended
December 31, 2024

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

MARIES COUNTY, MISSOURI

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INTRODUCTORY SECTION

MARIES COUNTY, MISSOURI
List of Elected Officials 2024

County Commission

Presiding Commissioner – Vic Stratman

Western District Commissioner – Ed Fagre

Eastern District Commissioner – Douglas Drewel

Other Elected Officials

Assessor – Dana Simmons

Circuit Clerk and Ex officio Recorder of Deeds – Mark Buschmann

Collector – Jayne Williams

Coroner – David H. Martin

County Clerk – Rhonda Rodgers

Prosecuting Attorney – Richard Skouby

Public Administrator – Carol Jo Schulte

Sheriff – Harold Chris Heitman

Treasurer – Angela Stricklan

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Maries County, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Maries 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, 2024, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year 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 Maries County, Missouri, as of December 31, 2024, and their respective cash receipts and disbursements, and budgetary results for the year 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 Maries County, Missouri, as of December 31, 2024, or the changes in financial position thereof for the year 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 Maries 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 Maries 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 Maries 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 Maries 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated June 18, 2026, on our consideration of Maries 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 Maries 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 Maries County, Missouri's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
June 18, 2026

Exhibit A

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

Fund	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31,
General Revenue	$ 212,079	$ 2,134,167	$ 2,253,275	$ 92,971
Special Road and Bridge	123,602	1,123,179	1,224,957	21,824
Assessment	153,280	173,729	161,114	165,895
Road District #2	245,385	559,525	689,932	114,978
Law Enforcement Training	5,545	7,485	13,029	1
Bad Check	999	657	5	1,651
Children's Trust	557	2,768	-	3,325
Emergency Management	13,546	13,842	26,921	467
911	3,563	417,269	417,690	3,142
Record Storage	51,407	5,855	25,727	31,535
Help America Vote Act	30,908	5,044	1,714	34,238
Special Sheriff	2,075	45,123	40,558	6,640
Election Service	1,317	2,146	1,337	2,126
Citizen Safety	219,583	1,063,992	1,283,560	15
Inmate Security	3,011	201,171	203,016	1,166
Sheriff Revolving	2,506	1,753	675	3,584
Law Enforcement Restitution	124,809	59,793	68,472	116,130
American Rescue Plan Act	76,299	19	69,720	6,598
MMDA	312,205	1,950	250,000	64,155
Opioid Settlement	15,543	54,969	6,745	63,767
Tax Maintenance	53,580	12,381	7,197	58,764
Total	$ 1,651,799	$ 5,886,817	$ 6,745,644	$ 792,972

Exhibit B-1

MARIES COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	GENERAL REVENUE FUND	
	Budget	Actual
RECEIPTS		
Property taxes	$ 738,229	$ 593,706
Sales taxes	585,000	573,146
Intergovernmental	385,840	350,964
Charges for services	413,375	372,330
Interest	350	254
Other	46,160	80,215
Transfers in	20,329	163,552
Total Receipts	$ 2,189,283	$ 2,134,167
DISBURSEMENTS		
County Commission	$ 105,926	$ 103,679
County Clerk	104,941	113,719
Elections	112,520	107,659
Buildings and grounds	132,300	173,233
Employee fringe benefits	142,948	120,100
Treasurer	60,585	58,905
Collector	109,250	104,357
Circuit Court	60,640	45,563
Court Administration	1,182	648
Public Administrator	17,586	18,491
Sheriff	79,652	79,904
Prosecuting Attorney	250,725	252,101
Juvenile Officer	31,452	26,671
Coroner	44,153	27,493
Other County government	392,128	425,183
Public health and welfare	15,700	16,001
Transfers out	579,568	579,568
Total Disbursements	$ 2,241,256	$ 2,253,275
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (51,973)	$ (119,108)
CASH AND CASH EQUIVALENTS, JANUARY 1	212,079	212,079
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 160,106	$ 92,971

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		ROAD DISTRICT #2 FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ 215,936	$ 202,250	$ -	$ -	$ 174,368	$ 165,204
Sales taxes	99,000	104,685	-	-	81,000	85,651
Intergovernmental	1,104,865	451,692	27,637	19,787	298,525	304,804
Charges for services	-	-	142,000	145,810	-	-
Interest	150	145	-	295	-	283
Other	114,762	364,407	1,500	337	6,000	3,583
Transfers in	-	-	7,500	7,500	-	-
Total Receipts	$ 1,534,713	$ 1,123,179	$ 178,637	$ 173,729	$ 559,893	$ 559,525
DISBURSEMENTS						
Salaries	$ 259,700	$ 255,412	$ 119,175	$ 119,118	$ 148,000	$ 144,867
Employee fringe benefits	45,593	55,062	19,343	15,015	27,651	36,724
Materials and supplies	220,000	206,464	10,000	9,404	190,000	339,331
Services and other	119,765	81,015	25,104	17,577	191,500	169,010
Capital outlay	160,000	571,902	-	-	-	-
Construction	703,300	55,102	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 1,508,358	$ 1,224,957	$ 173,622	$ 161,114	$ 557,151	$ 689,932
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 26,355	$ (101,778)	$ 5,015	$ 12,615	$ 2,742	$ (130,407)
CASH AND CASH EQUIVALENTS, JANUARY 1	123,602	123,602	153,280	153,280	245,385	245,385
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 149,957	$ 21,824	$ 158,295	$ 165,895	$ 248,127	$ 114,978

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	LAW ENFORCEMENT TRAINING FUND		BAD CHECK FUND		CHILDREN'S TRUST FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	928	-	-	-	-
Charges for services	6,250	4,498	450	655	2,500	2,766
Interest	-	5	-	2	-	-
Other	-	950	-	-	-	2
Transfers in	-	1,104	-	-	-	-
Total Receipts	$ 6,250	$ 7,485	$ 450	$ 657	$ 2,500	$ 2,768
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	500	-	-	-	-	-
Services and other	10,955	13,029	-	5	2,500	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 11,455	$ 13,029	$ -	$ 5	$ 2,500	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (5,205)	$ (5,544)	$ 450	$ 652	$ -	$ 2,768
CASH AND CASH EQUIVALENTS, JANUARY 1	5,545	5,545	999	999	557	557
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 340	$ 1	$ 1,449	$ 1,651	$ 557	$ 3,325

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	EMERGENCY MANAGEMENT FUND		911 FUND		RECORD STORAGE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	6,960	4,000	-	-	-	-
Charges for services	-	-	78,500	78,358	6,000	5,811
Interest	-	7	20	6	50	44
Other	-	-	2,300	1,168	-	-
Transfers in	9,835	9,835	187,738	337,737	-	-
Total Receipts	$ 16,795	$ 13,842	$ 268,558	$ 417,269	$ 6,050	$ 5,855
DISBURSEMENTS						
Salaries	$ 10,000	$ 10,000	$ 203,424	$ 287,210	$ -	$ -
Employee fringe benefits	835	765	30,615	39,059	-	-
Materials and supplies	250	939	3,700	3,386	-	-
Services and other	16,724	15,217	34,334	63,921	20,000	25,727
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	24,114	-	-
Total Disbursements	$ 27,809	$ 26,921	$ 272,073	$ 417,690	$ 20,000	$ 25,727
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (11,014)	$ (13,079)	$ (3,515)	$ (421)	$ (13,950)	$ (19,872)
CASH AND CASH EQUIVALENTS, JANUARY 1	13,546	13,546	3,563	3,563	51,407	51,407
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 2,532	$ 467	$ 48	$ 3,142	$ 37,457	$ 31,535

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	HELP AMERICA VOTE ACT FUND		SPECIAL SHERIFF FUND		ELECTION SERVICE FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	5,000	5,000	1,600	1,125	500	2,144
Interest	25	44	-	3	2	2
Other	-	-	32,000	28,995	-	-
Transfers in	-	-	15,000	15,000	-	-
Total Receipts	$ 5,025	$ 5,044	$ 48,600	$ 45,123	$ 502	$ 2,146
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	1,790	1,714	25,250	2,089	-	-
Services and other	-	-	25,425	38,469	1,100	1,337
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 1,790	$ 1,714	$ 50,675	$ 40,558	$ 1,100	$ 1,337
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 3,235	$ 3,330	$ (2,075)	$ 4,565	$ (598)	$ 809
CASH AND CASH EQUIVALENTS, JANUARY 1	30,908	30,908	2,075	2,075	1,317	1,317
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 34,143	$ 34,238	$ -	$ 6,640	$ 719	$ 2,126

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	CITIZEN SAFETY FUND		INMATE SECURITY FUND		SHERIFF REVOLVING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	499,000	507,055	-	-	-	-
Intergovernmental	77,500	81,040	200,000	162,174	-	-
Charges for services	29,000	23,854	40,000	15,147	2,500	1,750
Interest	-	190	-	(47)	-	3
Other	46,800	54,347	-	-	-	-
Transfers in	397,496	397,506	14,241	23,897	-	-
Total Receipts	$ 1,049,796	$ 1,063,992	$ 254,241	$ 201,171	$ 2,500	$ 1,753
DISBURSEMENTS						
Salaries	$ 578,320	$ 612,867	$ 37,128	$ 29,233	$ -	$ -
Employee fringe benefits	107,192	96,365	10,091	7,864	-	-
Materials and supplies	280,500	268,406	49,533	28,427	4,856	-
Services and other	268,924	253,473	160,500	137,492	150	675
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	14,241	52,449	-	-	-	-
Total Disbursements	$ 1,249,177	$ 1,283,560	$ 257,252	$ 203,016	$ 5,006	$ 675
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (199,381)	$ (219,568)	$ (3,011)	$ (1,845)	$ (2,506)	$ 1,078
CASH AND CASH EQUIVALENTS, JANUARY 1	219,583	219,583	3,011	3,011	2,506	2,506
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 20,202	$ 15	$ -	$ 1,166	$ -	$ 3,584

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

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	LAW ENFORCEMENT RESTITUTION FUND		AMERICAN RESCUE PLAN ACT FUND		MMDA FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	83,000	59,634	-	-	-	-
Interest	-	159	-	19	500	1,950
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 83,000	$ 59,793	$ -	$ 19	$ 500	$ 1,950
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	32,000	18,472	76,299	69,720	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	50,000	-	-	-	250,000
Total Disbursements	$ 32,000	$ 68,472	$ 76,299	$ 69,720	$ -	$ 250,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ 51,000	$ (8,679)	$ (76,299)	$ (69,701)	$ 500	$ (248,050)
CASH AND CASH EQUIVALENTS, JANUARY 1	124,809	124,809	76,299	76,299	312,205	312,205
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 175,809	$ 116,130	$ -	$ 6,598	$ 312,705	$ 64,155

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

Exhibit B-8

MARIES COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

	OPIOID SETTLEMENT FUND		TAX MAINTENANCE FUND	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	12,000	12,324
Interest	-	51	50	57
Other	7,977	54,918	-	-
Transfers in	-	-	-	-
Total Receipts	$ 7,977	$ 54,969	$ 12,050	$ 12,381
DISBURSEMENTS				
Salaries	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	2,400	507
Services and other	19,500	6,745	16,120	6,690
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	$ 19,500	$ 6,745	$ 18,520	$ 7,197
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (11,523)	$ 48,224	$ (6,470)	$ 5,184
CASH AND CASH EQUIVALENTS, JANUARY 1	15,543	15,543	53,580	53,580
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 4,020	$ 63,767	$ 47,110	$ 58,764

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

Exhibit C

MARIES COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024

Fund/Account	Cash and Cash Equivalents January 1	Receipts	Disbursements	Cash and Cash Equivalents December 31
Treasurer Special Road #6	$ 27	$ 31,797	$ 31,707	$ 117
Treasurer Special Road #8	32	28,948	28,838	142
Treasurer Maries R-1 School	679	2,836,806	2,837,479	6
Treasurer Maries R-2 School	182	2,007,442	2,007,615	9
Treasurer St. James R-1 School	2	439,305	439,305	2
Treasurer Rolla Public School	13	116,524	116,537	-
Treasurer Dixon R-1 School	14	369,917	369,929	2
Treasurer St. Elizabeth R-IV School	-	17,660	17,660	-
Treasurer School Fines	36,630	63,610	61,894	38,346
Treasurer Ozark Central Ambulance	15	155,997	156,011	1
Treasurer Maries Osage Ambulance	8	144,057	144,064	1
Treasurer St. James Ambulance	-	36	36	-
Treasurer Dixon Ambulance	1	38,183	38,184	-
Treasurer Library	17	262,162	262,178	1
Treasurer City of Belle	25	18,634	18,659	-
Treasurer City of Vienna	5	14,224	14,229	-
Treasurer Criminal Costs	12	-	-	12
Treasurer Overplus Land Sales	10,459	13	-	10,472
Treasurer Retirement	3,499	191,038	191,092	3,445
Treasurer Vienna Fire	2	99,683	99,685	-
Treasurer Dixon Fire District	4	71,272	71,276	-
Treasurer St. Elizabeth Fire District	-	230	230	-
Treasurer Iberia Fire District	-	3,716	3,716	-
Treasurer School Revolving	1	-	-	1
Treasurer Meta Fire District	-	8,623	8,623	-
Treasurer City of Argyle	-	1	1	-
Treasurer Bland Fire District	-	6,060	6,060	-
Treasurer Over/Under	1,578	222	-	1,800
Treasurer Rolla Fire District	-	9,625	9,625	-
Treasurer St. James Fire District	-	6,162	6,162	-
Treasurer Bella Fire District	9	111,917	111,926	-
Treasurer Deputy Sheriff Supplement	2,962	1,454	-	4,416
Collector	5,885,208	9,016,984	8,305,939	6,596,253
Collector Escrow Saving	112	19,578	19,569	121
Recorder	-	68,861	68,861	-
Sheriff Commissary	2,040	26,677	18,906	9,811
Sheriff Bond	3,397	53,742	55,720	1,419
Sheriff Civil	2,506	10,253	10,046	2,713
Prosecuting Attorney	1	12,930	12,930	1
Public Administrator	18,842	110,059	111,432	17,469
Totals	$ 5,968,282	$ 16,374,402	$ 15,656,124	$ 6,686,560

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Maries County, Missouri ("County") is governed by a three-member board of commissioners. In addition to the three board members, there are nine elected Constitutional Officers: Assessor, Circuit Clerk and Ex Officio Recorder of Deeds, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, 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 Maries County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

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

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.

2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.

4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.

5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.

6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.

7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

8. Budgets are prepared and adopted on the cash basis of accounting.

9. Adoption of a formal budget is required by law.

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the General Revenue, Road District #2, Law Enforcement Training, Bad Check, 911, Record Storage, Election Service, Citizen Safety, Law Enforcement Restitution, and MMDA Funds in 2024.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and 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 year 2024 for purposes of taxation were:

Real Estate	$	90,948,710
Personal Property		60,604,740
Railroad and Utilities		24,623,118
Total	$	176,176,568

For calendar year 2024, the County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

General Revenue	$	0.3663
Special Road and Bridge		0.2743
Road District #2		0.2422

F. Cash Deposits and Cash Equivalents

Deposits and cash equivalents are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent balances are presented in Note 2.

G. Interfund Activity

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

2. CASH AND CASH EQUIVALENTS

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

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

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	$ 792,972	$ 796,037	$ 372,919
Cash and Cash Equivalents - Fiduciary Funds	$ 6,686,560	$ 6,694,753	$ 289,727

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2024 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.

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, the County collected and remitted to CERF employee withholdings and fees collected of $191,092 for the year 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 for the year ended December 31, 2024.

C. Other Retirement Plans

Maries County has 401(a) and 457(b) plans. The 401(a) plan consists of a mandatory 0.7% deduction from non-LAGERS employee’s salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. The county collected and remitted 401(a) contributions of $12,805 and 457(b) contributions of $37,606 for the year ended December 31, 2024.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides employees with up to a maximum of six days of sick leave per year, with accrual starting at the date of initial employment, but not provided during the probationary period. Upon termination, employees are compensated for up to one month of accrued sick time. Vacation time is accrued for every full-time employee and accrues at the rate of one day for every 52 days worked for new employees, up to one day for every 17 days worked once reaching ten years. Vacation time can be accumulated up to 20 days maximum for employees with one to ten years of service, and up to 30 days once reaching ten years of service. Upon separation, an employee may receive compensation for up to 30 days of accumulated vacation time.

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 and Insurance Fund. 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 January 25, 2024, the County entered into a loan agreement for a 2007 Mack truck in the amount of $72,500. The loan reaches maturity on January 25, 2025, with interest payable at 4.95%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	$ 72,500	$ 3,649	$ 76,149

B. On October 15, 2024, the County entered into a lease agreement for three Caterpillar Motor Graders at a cost of $750,000. The agreement requires six payments of $97,500 and a final payment of $334,615, which includes interest at 4.95%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	$ 78,731	$ 18,769	$ 97,500
2026	63,811	33,689	97,500
2027	67,013	30,487	97,500
2028	70,302	27,198	97,500
2029	73,905	23,595	97,500
2030-2031	396,238	35,877	432,115
Totals	$ 750,000	$ 169,615	$ 919,615

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
Mack Truck Loan	$ -	$ 72,500	$ -	$ 72,500	$ -
Motor Graders	-	750,000	-	750,000	-

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through June 18, 2026, the date the financial statements were available to be issued.

COMPLIANCE SECTION

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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 Maries 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 Maries 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, 2024, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the year then ended, and the related notes to the financial statements, which collectively comprise Maries County, Missouri's basic financial statements and have issued our report thereon dated June 18, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Maries 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as item 2024-002.

Maries County, Missouri's Responses to Findings

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

Purpose of this Report

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
June 18, 2026

FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2024-001: Public Administrator's Internal Controls

Criteria: A proper system of internal controls requires that adequate documentation be maintained to support the balances and transactions of the bank accounts held by the Public Administrator on behalf of wards appointed to their office. Additionally, Section 473.767, RSMo requires Public Administrators to turn over all records related to estates for which a final settlement cannot be made at the time of their departure to their successor.

Condition: The Public Administrator's Office was unable to provide information regarding their 2024 fiduciary financial activity in a timely manner. The current Public Administrator did not have adequate records from the previous officeholder to be able to determine the fiduciary financial activity. The previous Public Administrator maintained manual accounting records which the current Public Administrator could not locate, and the current Public Administrator did not have bank statements available for all of the ward accounts which were active during 2024. During the audit, we obtained a listing of the wards active in 2024 from the Probate Court, and missing bank statements were obtained from the bank to enable the Office's financial activity to be reported in the audit.

Cause: The Public Administrator position experienced a change in officeholders. The former Public Administrator did not utilize an electronic accounting system, despite the current Public Administrator noting that a judge had compelled the prior officeholder to migrate to the SEM electronic recordkeeping system. The prior officeholder's manual accounting records could not be located by the current Public Administrator.

Effect: Maintaining an adequate accounting system and documentation for the ward accounts held by the Office ensures a proper audit trail to support amounts reported in the County's financial statement.

Recommendation: We recommend that the Public Administrator implement procedures to maintain adequate accounting records for all wards within their care, including implementation of a formal centralized accounting record.

County's Response: The Public Administrator took office in January 2025 and did not receive all the files from the previous Public Administrator in a timely manner. After the files were received, the Public Administrator reviewed the manual accounting system from the previous Public Administrator and noted that it was not well documented. Now, the Public Administrator utilizes the SEM system to maintain their accounting records.

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

ITEMS OF NONCOMPLIANCE

2024-002: Budgetary Controls

Criteria: State statutes prohibit expenditures in excess of approved budgets.

Condition: Actual expenditures exceeded budgeted appropriations for ten funds in 2024. The detailed list of funds can be found in Note 1.D.10 to the financial statements.

Cause: The County did not adequately review and amend budgeted expenditures of each fund to ensure actual expenditures did not exceed the budget amounts during 2024.

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 the County implement procedures to ensure compliance with state statutes by refraining from approving expenditures in excess of budgeted amounts or following the appropriate procedures to amend the budget.

County's Response: The Maries County Commission has received and reviewed the draft financial audit prepared by your company. We have concerns regarding Finding (Note) D, Budgets and Budgetary Accounting, Item 10.

While Section 50.740, RSMO, states that the County Commission may alter, amend, or change any estimate to balance the budget, Section 67.030, RSMo, provides that a political subdivision may revise, alter, increase, or decrease the items contained in the proposed budget, provided that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received.

Of the ten funds identified in the finding, only two – the Bad Check Fund and the Election Service Fund – received additional revenues that would support the budget amendments. The remaining budgeted funds did not cause total authorized expenditures to exceed the estimated revenues for their respective funds and, therefore, were consistent with the requirements of Section 67.030, RSMo.

Auditor's Evaluation: Budgeted expenditures for a fund can exceed budgeted revenues if the fund has a beginning fund balance. Section 67.030, RSMo states that, "…in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year." The statute is prohibiting the County from budgeting a fund to have a deficit expected ending balance.

MARIES COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

In accordance with the *Government Auditing Standards*, this section reports the follow-up on action taken by Maries County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

2020-001: During the audit, it was noted that the County was not in compliance with Missouri budgetary statutes. There were four funds which had actual expenditures which exceeded the budgeted expenditures.

Status: Not resolved, see finding 2024-002.

2020-002: Documentation of the County's internal controls has not been prepared.

Status: Considered resolved.

2020-003: There is no formal fraud risk assessment in place.

Status: Considered resolved.

2020-004: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). During the audit it was noted that the SEFA contained errors.

Status: Resolved.

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

June 18, 2026

To the County Commission
Maries County, Missouri

We have audited the regulatory basis financial statements of Maries County, Missouri for the year ended December 31, 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 July 7, 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 Maries 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 2024. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 18, 2026.

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 Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the year ended December 31, 2024, we considered Maries 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 June 18, 2026. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Absence of Investment Policy

Section 30.950, RSMo, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. The County has not adopted an investment policy as required by state statute. Adoption of a written investment policy commits a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. We recommend that the County adopt an investment policy and review compliance with this policy at least annually as required by state statute.

Restriction on Use

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