SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Barry County, Missouri

The Office of the State Auditor contracted for an audit of Barry County's financial statements for the year ended December 31, 2025, 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

September 2026
Report No. 2026-074

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 Barry County

Internal Control Over Reporting Requirements	The County implement procedures to ensure that future grant reports are completed accurately and in agreement with the County's accounting records.

ANNUAL FINANCIAL REPORT

BARRY COUNTY, MISSOURI

For the Year Ended
December 31, 2025

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

BARRY COUNTY, MISSOURI

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INTRODUCTORY SECTION

BARRY COUNTY, MISSOURI
List of Elected Officials 2025

County Commission

Presiding Commissioner – Steve Blankenship

Commissioner, Southern District – Gene Robbins

Commissioner, Northern District – Gary Schad

Other Elected Officials

Assessor – Sherry Smith

Circuit Clerk – Craig Williams

Collector – Skyler Bowman

County Clerk – Joyce Ennis

Coroner – Gary Swearingen

Prosecuting Attorney – Amy Boxx

Public Administrator – Sam Madsen

Recorder – Danielle Still

Sheriff – Danny Boyd

Treasurer – Greta Tripp

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Barry County, Missouri

Opinion

We have audited the accompanying financial statements of Barry 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, 2025, 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 Barry County, Missouri, as of December 31, 2025, 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 Barry County, Missouri, as of December 31, 2025, 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 Barry 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 Barry 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 Barry 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 Barry 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 Barry County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

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

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

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

Exhibit A

BARRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

Fund	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
General Revenue	$ 6,749,616	$ 7,198,596	$ 4,849,229	$ 9,098,983
Special Road and Bridge	1,676,509	483,549	203,409	1,956,649
Assessment	209,881	582,583	626,270	166,194
Prosecuting Attorney Training	213	1,883	1,638	458
Prosecuting Attorney Administrative Handling Cost	26,730	4,592	-	31,322
Recorder's Microfilm	244,689	31,932	11,640	264,981
Sheriff Special Enforcement	6,729	188	801	6,116
Sheriff Inmate Security	52,094	31,932	34,194	49,832
Forest Reserve	163,374	1,911	159,999	5,286
Law Enforcement Restitution	55,919	18,049	-	73,968
Sheriff Revolving	24,886	23,051	24,382	23,555
Local Emergency Planning Commission	33,405	4,370	16,697	21,078
Prosecuting Attorney Delinquent Tax	36,839	3,070	-	39,909
Emergency Reserve	7,175,835	1,213,389	-	8,389,224
Deputy Sheriff Salary Supplementation	106,415	55,120	57,338	104,197
Sheriff's	63,887	32,932	71,247	25,572
Peace Officers' Standards and Training	1,052	976	1,446	582
Drug Court	239,982	20,936	2,272	258,646
Election	10,027	7,037	4,240	12,824
Local Law Enforcement Block Grant	45	-	-	45
Liberty Common Road	48,851	23,559	26,894	45,516
COVID-19	587,846	62,288	543,769	106,365
Collector's Tax Maintenance	153,690	88,748	66,297	176,141
Senate Bill 40 Board	397,993	378,879	363,346	413,526
Opioid Settlement	314,156	129,411	183,100	260,467
Law Enforcement Sales Tax	1,813,070	3,839,866	4,080,713	1,572,223
Law Enforcement Reserve	292,363	141,380	-	433,743
Law Enforcement Training	11,481	1,496	-	12,977
Senior Citizens Service Board	46,352	333,808	317,277	62,883
Total	$ 20,543,929	$ 14,715,531	$ 11,646,198	$ 23,613,262

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

BARRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	GENERAL REVENUE FUND	
	Budget	Actual
RECEIPTS		
Property taxes	$ 37,500	$ 46,466
Sales taxes	4,725,000	5,459,336
Intergovernmental	271,401	476,385
Charges for services	810,700	950,647
Interest	151,200	236,979
Other	16,600	18,783
Transfers in	-	10,000
Total Receipts	$ 6,012,401	$ 7,198,596
DISBURSEMENTS		
County Commission	$ 293,798	$ 221,867
County Clerk	87,834	87,848
Elections	72,638	67,861
Buildings and grounds	271,963	242,609
Employee fringe benefits	406,992	248,235
Treasurer	63,063	57,926
Collector	145,818	152,662
Recorder of Deeds	87,763	87,679
Circuit Court	44,500	29,442
Court Administration	11,375	9,475
Public Administrator	114,545	107,848
Prosecuting Attorney	478,833	457,145
Juvenile Officer	164,229	135,780
Coroner	67,520	55,206
Emergency Management	34,508	18,258
Capital Projects	2,750,000	1,287,998
Office Supplies	80,270	63,633
Other General County Government	495,012	517,757
Transfers out	1,000,000	1,000,000
Total Disbursements	$ 6,670,661	$ 4,849,229
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (658,260)	$ 2,349,367
CASH AND INVESTMENTS, JANUARY 1	6,749,616	6,749,616
CASH AND INVESTMENTS, DECEMBER 31	$ 6,091,356	$ 9,098,983

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	SPECIAL ROAD AND BRIDGE FUND		ASSESSMENT FUND		PROSECUTING ATTORNEY TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ 209,000	$ 226,888	$ -	$ -	$ -	$ -
Sales taxes	400,000	-	-	-	-	-
Intergovernmental	170,175	177,075	90,000	121,821	-	-
Charges for services	-	-	415,500	452,894	2,000	1,883
Interest	50,000	55,051	12,000	7,868	-	-
Other	10,500	24,535	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 839,675	$ 483,549	$ 517,500	$ 582,583	$ 2,000	$ 1,883
DISBURSEMENTS						
Salaries	$ -	$ -	$ 359,329	$ 355,888	$ -	$ -
Employee fringe benefits	-	-	113,228	105,186	-	-
Materials and supplies	10,000	-	10,000	12,478	-	-
Services and other	-	-	133,000	125,178	2,000	1,638
Capital outlay	-	-	25,000	27,540	-	-
Construction	1,650,700	203,409	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 1,660,700	$ 203,409	$ 640,557	$ 626,270	$ 2,000	$ 1,638
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (821,025)	$ 280,140	$ (123,057)	$ (43,687)	$ -	$ 245
CASH AND INVESTMENTS, JANUARY 1	1,676,509	1,676,509	209,881	209,881	213	213
CASH AND INVESTMENTS, DECEMBER 31	$ 855,484	$ 1,956,649	$ 86,824	$ 166,194	$ 213	$ 458

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND		RECORDER'S MICROFILM FUND		SHERIFF SPECIAL ENFORCEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,500	3,745	25,000	24,529	-	-
Interest	500	847	4,000	7,403	75	188
Other	-	-	-	-	2,000	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 3,000	$ 4,592	$ 29,000	$ 31,932	$ 2,075	$ 188
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	50,000	1,056	-	-
Services and other	13,500	-	-	-	6,500	801
Capital outlay	-	-	150,000	10,584	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 13,500	$ -	$ 200,000	$ 11,640	$ 6,500	$ 801
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (10,500)	$ 4,592	$ (171,000)	$ 20,292	$ (4,425)	$ (613)
CASH AND INVESTMENTS, JANUARY 1	26,730	26,730	244,689	244,689	6,729	6,729
CASH AND INVESTMENTS, DECEMBER 31	$ 16,230	$ 31,322	$ 73,689	$ 264,981	$ 2,304	$ 6,116

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	SHERIFF INMATE SECURITY FUND		FOREST RESERVE FUND		LAW ENFORCEMENT RESTITUTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	13,000	-	-	-
Charges for services	28,000	30,269	-	-	15,000	16,132
Interest	1,000	1,379	2,000	1,911	1,000	1,917
Other	-	284	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 29,000	$ 31,932	$ 15,000	$ 1,911	$ 16,000	$ 18,049
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	72,000	33,994	-	-	-	-
Services and other	8,000	200	160,000	159,999	50,000	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 80,000	$ 34,194	$ 160,000	$ 159,999	$ 50,000	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (51,000)	$ (2,262)	$ (145,000)	$ (158,088)	$ (34,000)	$ 18,049
CASH AND INVESTMENTS, JANUARY 1	52,094	52,094	163,374	163,374	55,919	55,919
CASH AND INVESTMENTS, DECEMBER 31	$ 1,094	$ 49,832	$ 18,374	$ 5,286	$ 21,919	$ 73,968

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	SHERIFF REVOLVING FUND		LOCAL EMERGENCY PLANNING COMMISSION FUND		PROSECUTING ATTORNEY DELINQUENT TAX FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	2,000	3,447	-	-
Charges for services	13,000	22,412	-	-	750	1,956
Interest	750	639	750	923	750	1,114
Other	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	$ 13,750	$ 23,051	$ 2,750	$ 4,370	$ 1,500	$ 3,070
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	35,000	24,382	34,000	16,697	32,000	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 35,000	$ 24,382	$ 34,000	$ 16,697	$ 32,000	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (21,250)	$ (1,331)	$ (31,250)	$ (12,327)	$ (30,500)	$ 3,070
CASH AND INVESTMENTS, JANUARY 1	24,886	24,886	33,405	33,405	36,839	36,839
CASH AND INVESTMENTS, DECEMBER 31	$ 3,636	$ 23,555	$ 2,155	$ 21,078	$ 6,339	$ 39,909

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	EMERGENCY RESERVE FUND		DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND		SHERIFF'S FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	22,000	36,840	-	-
Charges for services	-	-	11,000	18,280	28,000	31,020
Interest	75,000	213,389	-	-	1,000	1,912
Other	-	-	-	-	-	-
Transfers in	1,000,000	1,000,000	-	-	-	-
Total Receipts	$ 1,075,000	$ 1,213,389	$ 33,000	$ 55,120	$ 29,000	$ 32,932
DISBURSEMENTS						
Salaries	$ -	$ -	$ 40,000	$ 36,345	$ -	$ -
Employee fringe benefits	-	-	10,000	2,733	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	-	-	50,000	18,260	90,000	71,247
Capital outlay	7,500,000	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 7,500,000	$ -	$ 100,000	$ 57,338	$ 90,000	$ 71,247
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (6,425,000)	$ 1,213,389	$ (67,000)	$ (2,218)	$ (61,000)	$ (38,315)
CASH AND INVESTMENTS, JANUARY 1	7,175,835	7,175,835	106,415	106,415	63,887	63,887
CASH AND INVESTMENTS, DECEMBER 31	$ 750,835	$ 8,389,224	$ 39,415	$ 104,197	$ 2,887	$ 25,572

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	PEACE OFFICERS' STANDARDS AND TRAINING FUND		DRUG COURT FUND		ELECTION FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,500	5,723
Charges for services	900	946	12,000	13,654	-	-
Interest	30	30	4,000	7,282	200	325
Other	-	-	-	-	2,500	989
Transfers in	-	-	-	-	-	-
Total Receipts	$ 930	$ 976	$ 16,000	$ 20,936	$ 4,200	$ 7,037
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	10,000	115
Services and other	1,900	1,446	200,000	2,272	4,000	4,125
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 1,900	$ 1,446	$ 200,000	$ 2,272	$ 14,000	$ 4,240
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (970)	$ (470)	$ (184,000)	$ 18,664	$ (9,800)	$ 2,797
CASH AND INVESTMENTS, JANUARY 1	1,052	1,052	239,982	239,982	10,027	10,027
CASH AND INVESTMENTS, DECEMBER 31	$ 82	$ 582	$ 55,982	$ 258,646	$ 227	$ 12,824

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	LOCAL LAW ENFORCEMENT BLOCK GRANT FUND		LIBERTY COMMON ROAD FUND		COVID-19 FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ 1,095	$ 938	$ -	$ -
Sales taxes	-	-	15,000	13,559	-	-
Intergovernmental	-	-	7,000	7,701	-	-
Charges for services	-	-	-	-	-	-
Interest	-	-	1,250	1,361	1,500	12,655
Refunds	-	-	-	-	-	49,633
Transfers in	-	-	-	-	-	-
Total Receipts	$ -	$ -	$ 24,345	$ 23,559	$ 1,500	$ 62,288
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-
Services and other	45	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Construction	-	-	70,000	26,894	589,346	543,769
Transfers out	-	-	-	-	-	-
Total Disbursements	$ 45	$ -	$ 70,000	$ 26,894	$ 589,346	$ 543,769
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (45)	$ -	$ (45,655)	$ (3,335)	$ (587,846)	$ (481,481)
CASH AND INVESTMENTS, JANUARY 1	45	45	48,851	48,851	587,846	587,846
CASH AND INVESTMENTS, DECEMBER 31	$ -	$ 45	$ 3,196	$ 45,516	$ -	$ 106,365

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

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	COLLECTOR'S TAX MAINTENANCE FUND		SENATE BILL 40 BOARD FUND		OPIOID SETTLEMENT FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ 327,707	$ 366,774	$ -	$ -
Sales taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	63,000	87,871	-	-	-	-
Interest	1,000	877	11,633	12,105	4,000	8,646
Other	-	-	-	-	40,000	120,765
Transfers in	-	-	-	-	-	-
Total Receipts	$ 64,000	$ 88,748	$ 339,340	$ 378,879	$ 44,000	$ 129,411
DISBURSEMENTS						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee fringe benefits	-	-	-	-	-	-
Materials and supplies	117,000	52,320	200	-	-	-
Services and other	60,250	3,977	499,800	363,346	345,000	183,100
Capital outlay	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	10,000	10,000	-	-	-	-
Total Disbursements	$ 187,250	$ 66,297	$ 500,000	$ 363,346	$ 345,000	$ 183,100
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (123,250)	$ 22,451	$ (160,660)	$ 15,533	$ (301,000)	$ (53,689)
CASH AND INVESTMENTS, JANUARY 1	153,690	153,690	397,993	397,993	314,156	314,156
CASH AND INVESTMENTS, DECEMBER 31	$ 30,440	$ 176,141	$ 237,333	$ 413,526	$ 13,156	$ 260,467

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

Exhibit B-10

BARRY COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	LAW ENFORCEMENT SALES TAX FUND		LAW ENFORCEMENT RESERVE FUND		LAW ENFORCEMENT TRAINING FUND	
	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales taxes	3,150,000	3,429,798	-	-	-	-
Intergovernmental	279,260	359,742	-	-	-	-
Charges for services	5,000	4,408	-	-	1,500	1,496
Interest	20,000	40,793	1,500	10,380	-	-
Other	25,000	5,125	-	-	-	-
Transfers in	-	-	131,000	131,000	-	-
Total Receipts	$ 3,479,260	$ 3,839,866	$ 132,500	$ 141,380	$ 1,500	$ 1,496
DISBURSEMENTS						
Salaries	$ 2,436,716	$ 2,079,579	$ -	$ -	$ -	$ -
Employee fringe benefits	662,519	601,514	-	-	-	-
Materials and supplies	254,000	185,278	-	-	-	-
Services and other	678,000	661,303	350,000	-	12,000	-
Capital outlay	507,000	422,039	-	-	-	-
Construction	-	-	-	-	-	-
Transfers out	131,000	131,000	-	-	-	-
Total Disbursements	$ 4,669,235	$ 4,080,713	$ 350,000	$ -	$ 12,000	$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (1,189,975)	$ (240,847)	$ (217,500)	$ 141,380	$ (10,500)	$ 1,496
CASH AND INVESTMENTS, JANUARY 1	1,813,070	1,813,070	292,363	292,363	11,481	11,481
CASH AND INVESTMENTS, DECEMBER 31	$ 623,095	$ 1,572,223	$ 74,863	$ 433,743	$ 981	$ 12,977

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

BARRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
- BUDGET AND ACTUAL - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	SENIOR CITIZENS SERVICE BOARD FUND	
	Budget	Actual
RECEIPTS		
Property taxes	$ 303,000	$ 333,490
Sales taxes	-	-
Intergovernmental	-	-
Charges for services	-	-
Interest	-	318
Other	-	-
Transfers in	-	-
Total Receipts	$ 303,000	$ 333,808
DISBURSEMENTS		
Salaries	$ -	$ -
Employee fringe benefits	-	-
Materials and supplies	-	-
Services and other	318,000	317,277
Capital outlay	-	-
Construction	-	-
Transfers out	-	-
Total Disbursements	$ 318,000	$ 317,277
RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (15,000)	$ 16,531
CASH AND INVESTMENTS, JANUARY 1	46,352	46,352
CASH AND INVESTMENTS, DECEMBER 31	$ 31,352	$ 62,883

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

Exhibit C

BARRY COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

Fund/Account	Cash and Investments January 1	Receipts	Disbursements	Cash and Investments December 31
Treasurer Road Districts	$ -	$ 6,245,724	$ 6,245,724	$ -
Treasurer Overplus	308,139	213,555	201,430	320,264
Treasurer County Common	23,915	51,181	53,929	21,167
Treasurer School Districts	-	25,460,493	25,460,493	-
Treasurer South Barry County Hospital	-	363,026	363,026	-
Treasurer South Barry County Ambulance	-	2,551	2,551	-
Treasurer Barry-Lawrence Ambulance	-	9,808	9,808	-
Treasurer Barry-Lawrence Library	-	1,518,570	1,518,570	-
Treasurer Barry County Health Unit	-	500,575	500,575	-
Treasurer Unclaimed Fees	3,922	-	-	3,922
Treasurer Intangible Tax	-	5	5	-
Treasurer Fire Districts	-	3,042,926	3,042,926	-
Treasurer Shelter Home	1,539	4,148	4,131	1,556
Treasurer CERF	-	418,771	418,771	-
Treasurer Handicapped	-	366,774	366,774	-
Treasurer Senior Citizens Service	-	333,490	333,490	-
Collector	22,857,739	38,137,909	35,881,004	25,114,644
County Clerk Fee Account	-	125,612	125,612	-
Recorder	-	285,854	285,854	-
Sheriff	1,992	385,907	380,105	7,794
Public Administrator	1,652,425	2,173,580	2,459,196	1,366,809
Total	$ 24,849,671	$ 79,640,459	$ 77,653,974	$ 26,836,156

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Barry 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 Barry County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County's legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

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

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

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

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

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

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

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

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

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

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

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

10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January

1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuations of the tangible taxable property included within the County's boundaries for the calendar year 2025 for purposes of taxation were:

Real Estate	$ 488,284,233
Personal Property	194,535,365
Railroad and Utilities	23,221,921
Total	$ 706,041,519

For calendar year 2025, the County Commission approved a tax levy per $100 of assessed valuation of tangible taxable property as follows:

Liberty Common Road	$ 0.1207
Senate Bill 40 Board	0.0600
Senior Citizens Service Board	0.0478

The Liberty Common Road levy is assessed on properties only within the common road district. The property tax revenues in the General Revenue Fund are from a surtax on commercial real estate and private car tax collections. The Special Road and Bridge Fund receives one-fifth of the basic taxes levied and collected by each Road District in the County.

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, 2025, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	$16,107,150	$16,517,864	$ 606,106
Investments	7,506,112	7,506,112	-
Total Governmental Funds	$23,613,262	$24,023,976	$ 606,106
Cash and Cash Equivalents - Fiduciary Funds	$26,836,156	$22,485,608	$ 1,749,540

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2025 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 2025, the County collected and remitted to CERF fees collected of $418,771 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, 2025.

C. Other Retirement Plans

Barry County has a mandatory 401(a) plan and a voluntary 457(b) plan administered by Empower Retirement. The 401(a) plan consists of a mandatory 0.7% deduction from employees' salaries, and employees may elect to make voluntary contributions under the 457(b) plan. These contributions qualify under the Internal Revenue Code and are tax exempt. For the year ended December 31, 2025, the County collected and remitted 401(a) contributions of $22,397 and 457(b) contributions of $47,226.

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 one day of sick leave for each completed calendar month of employment, up to a maximum of 90 days. If an employee retires, a maximum of 15 days of sick leave is payable upon retirement. Upon termination or resignation, employees will not be compensated for any unused sick time.

Vacation time is made available in whole on the employee's anniversary date. Vacation time is five days for employees with one year of service; ten days for employees with two to seven years of service; and 15 days for employees with eight or more years of service. Employees are not allowed to carry over vacation into a new employment year, unless permitted. Employees are not compensated for any unused vacation time unless waived and approved by an Elected Official and the County Commission.

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

In 2023, Certificates of Participation (COPS) in the amount of $16,045,000 were issued on behalf of the County for the purpose of paying for the construction and equipping of a new law enforcement center consisting of a sheriff's office, detention facility, and other related facilities, as well as paying for certain costs in connection with the execution and delivery of the Series 2023 Certificates. The COPS have a 20 year maturity. The debt is repaid through annual principal payments and semi-annual interest payments. The interest rate varies between 5.00% and 5.25%.

Fiscal Year Ending December 31,	Principal	Interest	Total
2026	$ 550,000	$ 728,000	$ 1,278,000
2027	580,000	700,500	1,280,500
2028	610,000	671,500	1,281,500
2029	640,000	641,000	1,281,000
2030	670,000	609,000	1,279,000
2031-2035	3,890,000	2,507,250	6,397,250
2036-2040	4,975,000	1,424,437	6,399,437
2041-2042	2,370,000	188,213	2,558,213
Totals	$ 14,285,000	$ 7,469,900	$ 21,754,900

The following schedule shows changes in long-term debt during the year ended December 31, 2025:

Description	Balance 12/31/2024	Additions	Payments	Balance 12/31/2025	Interest Paid
Certificates of Participation	$ 14,810,000	$ -	$ (525,000)	$ 14,285,000	$ 754,250

8. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2025 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 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 Barry 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 Barry 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, 2025, 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 Barry County, Missouri's basic financial statements and have issued our report thereon dated August 18, 2026.

Report on Internal Control Over Financial Reporting

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

Purpose of this Report

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

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

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

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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 Barry County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Barry 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 Barry County, Missouri's major federal programs for the year ended December 31, 2025. Barry 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, Barry 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 year ended December 31, 2025.

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 Barry 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 Barry 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 Barry 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 Barry 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 Barry 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 Barry 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 Barry 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 Barry 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 2025-001 to be a significant deficiency.

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 Barry County, Missouri's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Barry 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
August 18, 2026

BARRY 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
	U.S. DEPARTMENT OF AGRICULTURE			
	Direct program -			
10.665	Schools and Roads - Grants to States		$ 159,999	$ 159,999
	Passed through Missouri Office of Administration -			
10.665	Schools and Roads - Grants to States	n/a	71,160	71,160
	Total 10.665 / Schools and Roads Cluster		$ 231,159	$ 231,159
	U.S. DEPARTMENT OF DEFENSE			
	Passed through Missouri Office of Administration -			
12.112	Payments to States in Lieu of Real Estate Taxes	n/a	70,148	70,148
	U.S. DEPARTMENT OF THE INTERIOR			
	Direct program -			
15.226	Payments in Lieu of Taxes		174,799	174,799
	Passed through Missouri Office of Administration -			
15.438	National Forest Acquired Lands	n/a	10,585	10,585
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through Missouri Department of Transportation -			
20.205	Highway Planning and Construction	BRO-R005(020)	30,664	-
	U.S. DEPARTMENT OF THE TREASURY			
	Direct program -			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		543,769	-
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund		33,000	-
	ELECTION ASSISTANCE COMMISSION			
	Passed through Missouri Secretary of State -			
90.404	HAVA Election Security Grants	n/a	14,238	-
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through Missouri Department of Public Safety -			
97.042	Emergency Management Performance Grants	EMK-2024-EP-05000-004	4,235	-
		EMK-2022-EP-0004-SL23	62,605	-
	Total 97.042		$ 66,840	$ -
	Total Expenditures of Federal Awards		$ 1,175,202	$ 486,691

See accompanying Notes to the Schedule of Expenditures of Federal Awards

BARRY COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Barry County, Missouri for the year ended December 31, 2025. 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 15 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

BARRY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

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? ___ Yes _X_ No

Federal Awards:

Internal Control Over Major Programs:

- Material weakness(es) identified? ___ Yes _X_ No

- Significant deficiencies identified that are not considered to be material weaknesses? _X_ Yes ___ 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:

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

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: $1,000,000

Auditee Qualified as low-risk: ___ Yes _X_ No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None Noted

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2025-001: Internal Control Over Reporting Requirements

Federal Grantor: U.S. Department of the Treasury

Pass-Through Grantor: N/A

Federal Assistance Listing Number: 21.027

Program Title: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

Pass-through Entity Identifying Number: N/A

Award Year: 2025

Questioned Costs: None

Criteria: Under the requirements for the SLFRF Project and Expenditure Report published by the U.S. Department of the Treasury, the County should enter the total dollar value of current reporting period expenditures for each project. This line item is identified as a key line item containing critical information in the OMB Compliance Supplement.

Condition: We compared the current period and cumulative expenditures reported for each project on the March 2025 Project and Expenditure Report to the expenditures in the COVID-19 Fund for the same period. Below is a summary of the variances noted in the cumulative expenditures:

Project Expenditure Category	(Subcategory)	Project Name	As Reported	Per Records	Variance
1	1.14	BCHealth	$ 5,160,686	$ 4,806,105	$ 354,581
4	4.1	BCSheriff	804,077	804,077	-
5	5.18	SWRWBarry	150,000	150,000	-
6	6.1	BC65625	-	970,297	(970,297)
7	7.1	BCOther	238,599	13,596	225,003
7	7.1	SOEB-65625	6,000	6,000	-
7	7.1	RB-Barry	6,012	6,012	-
			$ 6,365,374	$ 6,756,087	$ (390,713)

Current period expenditures reported on project SOEB-65625 and RB-Barry agreed to the accounting records. Current period expenditures reported on project BCHealth were $1,510,031 per the Project and Expenditure Report, but were $888,784 per the accounting records, a variance of $621,247.

Cause: The County did not have a documented reconciliation and independent review process to ensure that current-period and cumulative expenditures reported in the Treasury portal agreed with the County's accounting records before the report was certified and submitted.

Effect: Proper internal controls over the reporting requirement help to ensure that the reporting required under guidance from the U.S. Department of the Treasury is accurate and the correct current period and cumulative expenditures are reported to the federal government.

Recommendation: We recommend that the County implement procedures to ensure that future grant reports are completed accurately and in agreement with the County's accounting records.

County's Response: The federal reporting system still poses problems getting information uploaded. The County will continue to seek training videos and emailed information to better understand the reporting system. For the last reporting cycle we had to reach out with emails and phone calls because the system wouldn't allow reporting which had to be fixed on the federal reporting side before we could complete our reporting.

Auditor's Evaluation: The County should ensure that supporting documentation is maintained to support amounts entered into the reporting portal.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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



BARRY COUNTY COMMISSION
700 Main Street, Suite 2
Cassville, MO 65625
Phone: 417-847-4628

Steve Blankenship
Presiding Commissioner

Gene Robbins
Southern Commissioner

Gary Schad
Northern Commissioner

Commission Meets
Mondays and Thursdays
9:00 a.m. – 12:00 noon

BARRY COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Barry County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2024.

2024-001: The schedule of expenditures of federal awards (SEFA) reported by the County in the annual budget documents contained errors in amounts of federal expenditures reported. The schedule did not include the identification of programs required to be part of a cluster, names of pass-through entities, identifying numbers assigned by the pass-through entities, or total amounts provided to subrecipients for the applicable programs.

Status: Considered resolved.

2024-002: The County submitted the annual reporting, due April 30, 2024, on May 1, 2024. This submission is considered delinquent in accordance with reporting requirements set forth by the U.S. Department of the Treasury. The annual reporting submitted contained reported errors in cumulative expenditures.

Status: Partially resolved, see finding 2025-001.

2024-003: The County did not adequately oversee subrecipients of SLFRF funds.

Status: Considered resolved, the County did not pass any SLFRF funds to subrecipients in 2025.



BARRY COUNTY COMMISSION
700 Main Street, Suite 2
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BARRY COUNTY, MISSOURI
CORRECTIVE ACTION PLAN

Finding Reference Number: 2025-001

Federal Agency: U.S. Department of the Treasury

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 21.027

Responsible Official: County Commission

Views of Responsible Individuals:

The federal reporting system still poses problems getting information uploaded. The county will continue to seek training videos and emailed information to better understand the reporting system. For the last reporting cycle we had to reach out with emails and phone calls because the system wouldn't allow reporting which had to be fixed on the federal reporting side before we could complete our reporting.

Sincerely,

Joyce Ennis
Barry County Clerk

4151 N. Mulberry Drive, Suite 275
Kansas City, Missouri 64116
T: (816) 221.4559
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E: Admin@McBrideLock.com

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

August 18, 2026

To the County Commission
Barry County, Missouri

We have audited the regulatory basis financial statements of Barry County, Missouri for the year ended December 31, 2025. 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 March 23, 2026. 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 Barry 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 2025. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 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.

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 Barry 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