THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

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CAMDENTON, MISSOURI
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FINANCIAL SECTION

Mueller Oberkfell
& Jones, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Camden, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the County of Camden ("County"), Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investments Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2025, and the related Statements of Receipts, Disbursements and Changes in Cash and Investments Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash and investments of each fund of the County as of December 31, 2025, and as applicable their respective cash receipts and disbursements, and budgetary results for the year then ended in accordance with the financial reporting provisions of Missouri law described in Note I.

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 accompanying 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 each fund of the County as of December 31, 2025, or as applicable, the changes in net position for the year then ended.

Basis for Opinions

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 the County, 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 opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of 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. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I 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 the financial reporting provisions of Missouri. 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.

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 opinions. 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, it 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 the County's ability to continue as a going concern for a reasonable period of time.

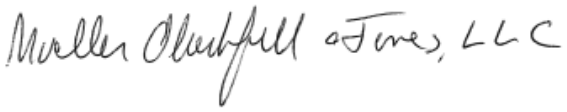
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the County's basic financial statements. The 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. The Schedule of Expenditures of Federal Awards 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 on the basis of accounting described in Note I.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued on our report dated August 25, 2026 on our consideration of the County'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 the County'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 the County's internal control over financial reporting and compliance.



MUELLER OBERKFELL & JONES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 25, 2026

FINANCIAL STATEMENTS

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

FUND	CASH AND INVESTMENTS JANUARY 1, 2025	RECEIPTS	DISBURSEMENTS	CASH AND INVESTMENTS DECEMBER 31, 2025
General Revenue Fund	$ 8,003,462.94	$ 23,852,494.64	$ 24,351,834.00	$ 7,504,123.58
Special Road and Bridge Fund	2,674,560.20	15,186,634.00	16,976,785.00	884,409.20
Assessment Fund	1,674,950.05	1,635,115.00	1,601,473.00	1,708,592.05
Tax Sales Surplus Fund	1,119,372.67	536,528.00	696,500.00	959,400.67
L.E.S.T. Fund	4,528,296.13	9,944,331.00	13,753,881.00	718,746.13
Passport Application Fees Fund	6,391.84	6,357.00	2,360.00	10,388.84
Inmate Security Fund	228,663.10	262,970.00	247,648.00	243,985.10
Sheriff's Revolving Fund	6,246.72	33,130.00	11,614.00	27,762.72
L.E.T. Fund	10,394.76	3,079.00	403.00	13,070.76
Sheriff's Fee Fund	46,936.21	57,284.00	88,725.00	15,495.21
E & W Maintenance Fund	4,563.74	132.00	-	4,695.74
PA Administrative Handling Cost Fund	125,376.74	7,957.00	6,176.00	127,157.74
PA Training Fund	14,153.35	3,929.00	-	18,082.35
PA Tax Collector Fees Fund	88,568.55	2,547.00	-	91,115.55
Road Damage Bonds Fund	1,206,766.23	188,579.00	795,519.00	599,826.23
Geographical Information Systems Fund	8,177.60	35,408.00	39,700.00	3,885.60
2008 Debt Service Fund	82,181.96	2,364.00	-	84,545.96
1996 "A" Debt Service Fund	22,446.41	646.00	-	23,092.41
1997 "A" Debt Service Fund	26,366.74	759.00	-	27,125.74
1997 "B" Debt Service Fund	54,605.51	1,570.00	-	56,175.51
1998 "A" Debt Service Fund	103,073.98	2,964.00	-	106,037.98
1998 "B" Debt Service Fund	3,418.39	98.00	-	3,516.39
1999 "B" Debt Service Fund "HH Sewer" Fund	1.18	-	-	1.18
1999 "A" Debt Service Fund "FF6,5-65U RA.Fire" Fund	6,476.77	427.00	-	6,903.77
2000 Debt Service Fund	45,732.37	32,123.00	-	77,855.37
2000 "A" Debt Service Fund	60,805.82	1,750.00	-	62,555.82
2004 Debt Service Fund	217,440.83	165,790.00	-	383,230.83
2003 Debt Service Fund	43.07	-	-	43.07
Camelot General Obligation Fund	5,074.88	496.00	4,299.00	1,271.88
2010 Debt Service Fund	2,000.00	692,330.00	694,331.00	(1.00)
Tax Maintenance Fund	384,599.17	194,957.00	83,467.00	496,089.17
Haz-Mat Fund	-	-	-	-
R.R.S.P.F. Fund	1,799,417.73	188,798.00	-	1,988,215.73
R.R.S.P.F Technology Fund	83,796.72	25,379.00	-	109,175.72
C.A.D.V. Fund	8,703.44	8,255.00	8,703.00	8,255.44
HAVA/MCVR Income Fund	20,154.79	128.00	20,274.00	8.79
Election Service Fund	40,508.96	88,722.00	7,777.00	121,453.96
Juvenile Services Fund	699,014.87	557,547.19	463,934.00	792,628.06
E-911 Fund	57,038.19	1,469,764.00	1,395,196.00	131,606.19
Senior Citizen Tax Fund	635,830.86	1,263,091.19	1,477,347.07	421,574.98
Normac Sewer District Fund	143,729.75	63,444.01	65,691.49	141,482.27
Sunny Slope Sewer District Fund	309,104.65	256,052.21	220,642.92	344,513.94
2014 Debt Service Fund	4,999.48	144.00	-	5,143.48
Camelot Estate Sewer District Fund	528,709.82	572,192.73	514,874.15	586,028.40
Prosecuting Attorney Contingency Fund	-	13,170.00	13,170.00	-
County Law Enforcement Restitution Fund	247,102.78	122,305.00	119,984.00	249,423.78
Energy Grant & MC Park Fund	3,018.84	500,000.00	500,000.00	3,018.84
Shadow Oaks N.I.D. Fund	-	2,018.00	2,018.00	-
CARES Act Fund	1,549,998.19	20,894.00	1,447,693.00	123,199.19
Tax Book System Maintenance Fund	100,000.00	-	100,000.00	-
Opioid Fund	575,733.38	226,279.00	63,966.00	738,046.38
NID Series For 7-13-K Fund	-	-	-	-
Public Safety General Government Fund	-	4,053,863.00	3,316,343.00	737,520.00
TCLA/CCBD Fund	-	2,776,717.00	300,000.00	2,476,717.00
	$ 27,568,010.36	$ 65,061,511.97	$ 69,392,328.63	$ 23,237,193.70

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	GENERAL REVENUE FUND	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 2,092,140.00	$ 2,150,014.00
Sales and Use Taxes	16,650,000.00	15,852,890.00
Intergovernmental	215,407.00	426,003.00
Charges for Services	106,834.00	5,037,737.00
Interest	100,000.00	342,711.64
Other	800.00	42,874.00
Transfers In	9,420.00	265.00
TOTAL RECEIPTS	19,174,601.00	23,852,494.64
DISBURSEMENTS		
Buildings and Grounds	1,469,192.00	658,889.00
Management Information Systems	552,316.00	559,890.00
Purchasing	139,998.00	106,568.00
County Commission	607,311.00	470,370.00
County Clerk	410,679.00	361,239.00
Elections	130,500.00	77,726.00
Treasurer	269,425.00	264,984.00
Collector	811,329.00	715,990.00
Recorder	444,067.00	414,172.00
Public Administrator	455,055.00	421,625.00
Other County Government	2,303,027.00	1,083,905.00
Auditor	395,488.00	362,338.00
Emergency Management	217,555.00	184,130.00
Planning & Zoning	-	-
Planning & Permitting	699,739.00	565,626.00
Waste Water	-	-
Human Resources	88,725.00	82,912.00
Payroll Department	73,905.00	72,554.00
Accounts Payable	123,034.00	120,419.00
Circuit Clerk	-	-
Medical Examiner	400,000.00	400,000.00
Health Department	2,926,489.00	1,118,695.00
Legal	265,826.00	209,213.00
Emergency Fund	-	-
Transfers Out	19,086,041.00	16,100,589.00
TOTAL DISBURSEMENTS	31,869,701.00	24,351,834.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,695,100.00)	(499,339.36)
CASH AND INVESTMENT BALANCES, JANUARY 1	8,003,462.94	8,003,462.94
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ (4,691,637.06)	$ 7,504,123.58

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	SPECIAL ROAD AND BRIDGE FUND	
	BUDGET	ACTUAL
RECEIPTS		
Property Taxes	$ 2,101,490.00	$ 2,156,472.00
Intergovernmental	5,120,100.00	5,172,956.00
Charges for Services	2,000.00	80.00
Interest	62,000.00	48,911.00
Other	26,395.00	508,267.00
Transfers In	6,514,596.00	7,299,948.00
TOTAL RECEIPTS	13,826,581.00	15,186,634.00
DISBURSEMENTS		
Salaries & Fringe Benefits	4,402,147.00	4,380,206.00
Supplies	256,300.00	232,067.00
Vehicle Expense	729,290.00	655,623.00
Office Expense	5,000.00	4,065.00
Contract Services	594,197.00	594,200.00
Road & Bridge Materials	7,392,686.00	7,845,453.00
Equipment Repairs	480,029.00	491,891.00
Equipment Rentals	757,084.00	757,083.00
Equipment Purchases	603,382.00	603,382.00
Insurance	174,000.00	151,599.00
Other Expenditures	-	-
FEMA Disaster Relief	-	-
Transfers Out	1,077,750.00	1,261,216.00
TOTAL DISBURSEMENTS	16,471,865.00	16,976,785.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,645,284.00)	(1,790,151.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	2,674,560.20	2,674,560.20
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 29,276.20	$ 884,409.20

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	ASSESSMENT FUND		TAX SALES SURPLUS FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 829,403.00	$ 893,616.00	$ -	$ -
Interest	29,450.00	70,977.00	400.00	26,576.00
Other	1,020.00	1,768.00	400,000.00	509,952.00
Transfers In	651,477.00	668,754.00	-	-
TOTAL RECEIPTS	1,511,350.00	1,635,115.00	400,400.00	536,528.00
DISBURSEMENTS				
Salaries	1,022,413.00	947,004.00	-	-
Employee Fringe Benefits	462,969.00	395,093.00	-	-
Assessor's Office	405,650.00	246,276.00	-	-
Tax Surplus Expenditures	-	-	228,620.00	696,500.00
Other	1,000.00	-	-	-
Transfers Out	38,100.00	13,100.00	-	-
TOTAL DISBURSEMENTS	1,930,132.00	1,601,473.00	228,620.00	696,500.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(418,782.00)	33,642.00	171,780.00	(159,972.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,674,950.05	1,674,950.05	1,119,372.67	1,119,372.67
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 1,256,168.05	$ 1,708,592.05	$ 1,291,152.67	$ 959,400.67

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	L.E.S.T. FUND		PASSPORT APPLICATION FEES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ 5,576,000.00	$ 5,322,813.00	$ -	$ -
Intergovernmental	828,552.00	1,060,881.00	-	-
Charges for Services	-	-	-	-
Interest	19,200.00	40,004.00	-	264.00
Other	1,806.00	16,366.00	10,350.00	6,093.00
Transfers In	5,943,611.00	3,504,267.00	-	-
TOTAL RECEIPTS	12,369,169.00	9,944,331.00	10,350.00	6,357.00
DISBURSEMENTS				
Building & Grounds	667,146.00	671,504.00	-	-
Human Trafficking	-	476.00	-	-
Circuit Court 26th Judicial Circuit	-	-	-	-
Juvenile Detention Facility	-	100.00	-	-
Circuit Clerk	-	(112.00)	-	-
Associate Circuit Court	-	(9.00)	-	-
Prosecuting Attorney	-	183.00	-	-
Child Support Enforcement	-	81.00	-	-
Sheriff's Department Operations	9,603,299.00	7,903,641.00	-	-
Sheriff's Department Corrections	3,390,232.00	2,999,668.00	-	-
Task Force- LANEG 'NCAP'	-	(20,254.00)	-	-
Medical Examiner	-	-	-	-
Sheriff Department Overtime Grants	-	94,374.00	-	-
Office Supplies	-	-	500.00	186.00
Postage	-	-	1,400.00	1,247.00
Equipment and Repair	-	-	-	-
Other	-	-	-	927.00
Transfer Out	1,267,872.00	2,104,229.00	8,920.00	-
TOTAL DISBURSEMENTS	14,928,549.00	13,753,881.00	10,820.00	2,360.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,559,380.00)	(3,809,550.00)	(470.00)	3,997.00
CASH AND INVESTMENT BALANCES, JANUARY 1	4,528,296.13	4,528,296.13	6,391.84	6,391.84
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 1,968,916.13	$ 718,746.13	$ 5,921.84	$ 10,388.84

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	INMATE SECURITY FUND		SHERIFF'S REVOLVING FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Sales Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	257,200.00	255,229.00	12,500.00	32,610.00
Interest	-	7,741.00	-	520.00
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	257,200.00	262,970.00	12,500.00	33,130.00
DISBURSEMENTS				
Biometric Verification Maintenance	250,000.00	247,648.00	-	-
Office Supplies	-	-	-	-
Range Equipment and Supply	-	-	-	-
Training	-	-	2,000.00	229.00
Meals and Housing	-	-	-	-
Mule	-	-	510.00	-
Building	-	-	-	-
Other	-	-	12,000.00	11,385.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	250,000.00	247,648.00	14,510.00	11,614.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	7,200.00	15,322.00	(2,010.00)	21,516.00
CASH AND INVESTMENT BALANCES, JANUARY 1	228,663.10	228,663.10	6,246.72	6,246.72
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 235,863.10	$ 243,985.10	$ 4,236.72	$ 27,762.72

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	L.E.T. FUND		SHERIFF'S FEE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 2,400.00	$ 2,739.00	$ 13,150.00	$ 16,572.00
Interest	122.00	340.00	852.00	712.00
Other	-	-	-	-
Transfers In	-	-	-	40,000.00
TOTAL RECEIPTS	2,522.00	3,079.00	14,002.00	57,284.00
DISBURSEMENTS				
Mileage	100.00	-	-	-
Training Expense	1,400.00	41.00	-	-
Range	491.00	362.00	-	-
Tution	1,000.00	-	-	-
Meals/Room	1,000.00	-	-	-
Equipment	-	-	-	-
Legal Fees	-	-	-	-
Other	-	-	60,000.00	88,725.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	3,991.00	403.00	60,000.00	88,725.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,469.00)	2,676.00	(45,998.00)	(31,441.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	10,394.76	10,394.76	46,936.21	46,936.21
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 8,925.76	$ 13,070.76	$ 938.21	$ 15,495.21

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
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YEAR ENDED DECEMBER 31, 2025

	E & W MAINTENANCE FUND		PA ADMINISTRATIVE HANDLING COST FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ -	$ -	$ -	$ -
Charges for Services	-	-	3,700.00	4,370.00
Interest	65.00	132.00	1,700.00	3,587.00
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	65.00	132.00	5,400.00	7,957.00
DISBURSEMENTS				
P.A. Bad Check Miscellaneous	-	-	100,000.00	6,176.00
Other	-	-	1,500.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	101,500.00	6,176.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	65.00	132.00	(96,100.00)	1,781.00
CASH AND INVESTMENT BALANCES, JANUARY 1	4,563.74	4,563.74	125,376.74	125,376.74
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 4,628.74	$ 4,695.74	$ 29,276.74	$ 127,157.74

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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	PA TRAINING FUND		PA TAX COLLECTOR FEES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 2,800.00	$ 3,460.00	$ -	$ -
Interest	-	469.00	-	2,547.00
Other	-	-	4,000.00	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	2,800.00	3,929.00	4,000.00	2,547.00
DISBURSEMENTS				
Mileage	500.00	-	-	-
Training	1,000.00	-	-	-
Other	-	-	3,000.00	-
TOTAL DISBURSEMENTS	1,500.00	-	3,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,300.00	3,929.00	1,000.00	2,547.00
CASH AND INVESTMENT BALANCES, JANUARY 1	14,153.35	14,153.35	88,568.55	88,568.55
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 15,453.35	$ 18,082.35	$ 89,568.55	$ 91,115.55

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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YEAR ENDED DECEMBER 31, 2025

	ROAD DAMAGE BONDS FUND		GEOGRAPHICAL INFORMATION SYSTEMS FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 50,000.00	$ 155,500.00	$ 3,000.00	$ -
Interest	750.00	33,079.00	-	408.00
Other	-	-	-	-
Transfers In	-	-	35,000.00	35,000.00
TOTAL RECEIPTS	50,750.00	188,579.00	38,000.00	35,408.00
DISBURSEMENTS				
Road Damage /Impact fees	(780,000.00)	519.00	-	-
Office Expense	-	-	38,500.00	39,700.00
Transfers Out	795,000.00	795,000.00	-	-
TOTAL DISBURSEMENTS	15,000.00	795,519.00	38,500.00	39,700.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	35,750.00	(606,940.00)	(500.00)	(4,292.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,206,766.23	1,206,766.23	8,177.60	8,177.60
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 1,242,516.23	$ 599,826.23	$ 7,677.60	$ 3,885.60

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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	2008 DEBT SERVICE FUND		1996 "A" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Interest	1,000.00	2,364.00	27.00	646.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,000.00	2,364.00	27.00	646.00
DISBURSEMENTS				
2008 Debt Service Fund	-	-	-	-
1996A Debt Service Fund	-	-	-	-
Transfers Out	30.00	-	-	-
TOTAL DISBURSEMENTS	30.00	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	970.00	2,364.00	27.00	646.00
CASH AND INVESTMENT BALANCES, JANUARY 1	82,181.96	82,181.96	22,446.41	22,446.41
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 83,151.96	$ 84,545.96	$ 22,473.41	$ 23,092.41

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THE COUNTY OF CAMDEN
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	1997 "A" DEBT SERVICE FUND		1997 "B" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Interest	300.00	759.00	600.00	1,570.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	300.00	759.00	600.00	1,570.00
DISBURSEMENTS				
Transfers Out	300.00	-	600.00	-
TOTAL DISBURSEMENTS	300.00	-	600.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	759.00	-	1,570.00
CASH AND INVESTMENT BALANCES, JANUARY 1	26,366.74	26,366.74	54,605.51	54,605.51
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 26,366.74	$ 27,125.74	$ 54,605.51	$ 56,175.51

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THE COUNTY OF CAMDEN
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	1998 "A" DEBT SERVICE FUND		1998 "B" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Interest	1,400.00	2,964.00	48.00	98.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	1,400.00	2,964.00	48.00	98.00
DISBURSEMENTS				
Transfers Out	1,100.00	-	38.00	-
TOTAL DISBURSEMENTS	1,100.00	-	38.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	300.00	2,964.00	10.00	98.00
CASH AND INVESTMENT BALANCES, JANUARY 1	103,073.98	103,073.98	3,418.39	3,418.39
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 103,373.98	$ 106,037.98	$ 3,428.39	$ 3,516.39

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THE COUNTY OF CAMDEN
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	1999 "B" DEBT SERVICE FUND "HH SEWER" FUND		1999 "A" DEBT SERVICE FUND "FF6,5-65U,RA.FIRE" FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ 710.00	$ 236.00
Intergovernmental	-	-	-	-
Interest	-	-	70.00	191.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	-	-	780.00	427.00
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	780.00	427.00
CASH AND INVESTMENT BALANCES, JANUARY 1	1.18	1.18	6,476.77	6,476.77
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 1.18	$ 1.18	$ 7,256.77	$ 6,903.77

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	2000 DEBT SERVICE FUND		2000 "A" DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 5,600.00	$ 30,113.00	$ 185.00	$ -
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Interest	450.00	2,010.00	200.00	1,750.00
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	6,050.00	32,123.00	385.00	1,750.00
DISBURSEMENTS				
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	-	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,050.00	32,123.00	385.00	1,750.00
CASH AND INVESTMENT BALANCES, JANUARY 1	45,732.37	45,732.37	60,805.82	60,805.82
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 51,782.37	$ 77,855.37	$ 61,190.82	$ 62,555.82

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	2004 DEBT SERVICE FUND		2003 DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 117,700.00	$ 155,928.00	$ 5,500.00	$ -
Interest	1,200.00	9,862.00	150.00	-
Transfers In	-	-	750.00	-
TOTAL RECEIPTS	118,900.00	165,790.00	6,400.00	-
DISBURSEMENTS				
2003 Debt Service Fund	-	-	5,450.00	-
Transfers Out	113,125.00	-	-	-
TOTAL DISBURSEMENTS	113,125.00	-	5,450.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,775.00	165,790.00	950.00	-
CASH AND INVESTMENT BALANCES, JANUARY 1	217,440.83	217,440.83	43.07	43.07
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 223,215.83	$ 383,230.83	$ 993.07	$ 43.07

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THE COUNTY OF CAMDEN
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	CAMELOT GENERAL OBLIGATION FUND		2010 DEBT SERVICE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ 22,154.00	$ 446.00	$ -	$ -
Interest	340.00	50.00	-	-
Transfers In	-	-	707,287.00	692,330.00
TOTAL RECEIPTS	22,494.00	496.00	707,287.00	692,330.00
DISBURSEMENTS				
Camelot GEO Bond	22,120.00	4,299.00	-	-
2010 Debt Service Fund	-	-	701,487.00	694,331.00
TOTAL DISBURSEMENTS	22,120.00	4,299.00	701,487.00	694,331.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	374.00	(3,803.00)	5,800.00	(2,001.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	5,074.88	5,074.88	2,000.00	2,000.00
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 5,448.88	$ 1,271.88	$ 7,800.00	$ (1.00)

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THE COUNTY OF CAMDEN
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	TAX MAINTENANCE FUND		HAZ-MAT FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	119,000.00	176,917.00	-	-
Interest	1,250.00	15,020.00	130.00	-
Other	400.00	3,020.00	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	120,650.00	194,957.00	130.00	-
DISBURSEMENTS				
Equipment	25,000.00	-	-	-
Training	10,000.00	-	-	-
Legal Expense	10,000.00	-	-	-
Haz-Mat - Emergency Management	-	-	-	-
Other	305,000.00	83,467.00	-	-
Transfers Out	25,000.00	-	-	-
TOTAL DISBURSEMENTS	375,000.00	83,467.00	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(254,350.00)	111,490.00	130.00	-
CASH AND INVESTMENT BALANCES, JANUARY 1	384,599.17	384,599.17	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 130,249.17	$ 496,089.17	$ 130.00	$ -

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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	R.R.S.P.F. FUND		R.R.S.P.F TECHNOLOGY FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for Services	85,000.00	118,164.00	20,000.00	22,566.00
Interest	20,925.00	70,634.00	-	2,813.00
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	105,925.00	188,798.00	20,000.00	25,379.00
DISBURSEMENTS				
R.R.S.P.F Miscellaneous	200,000.00	-	-	-
Technology	-	-	25,000.00	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	200,000.00	-	25,000.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(94,075.00)	188,798.00	(5,000.00)	25,379.00
CASH AND INVESTMENT BALANCES, JANUARY 1	1,799,417.73	1,799,417.73	83,796.72	83,796.72
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 1,705,342.73	$ 1,988,215.73	$ 78,796.72	$ 109,175.72

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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	C.A.D.V. FUND		HAVA/MCVR INCOME FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 12,500.00	$ 8,119.00	$ 13,000.00	$ 90.00
Interest	100.00	136.00	400.00	38.00
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	12,600.00	8,255.00	13,400.00	128.00
DISBURSEMENTS				
CADV Miscellaneous	10,000.00	8,703.00	-	-
Equipment	-	-	32,000.00	20,274.00
TOTAL DISBURSEMENTS	10,000.00	8,703.00	32,000.00	20,274.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,600.00	(448.00)	(18,600.00)	(20,146.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	8,703.44	8,703.44	20,154.79	20,154.79
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 11,303.44	$ 8,255.44	$ 1,554.79	$ 8.79

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THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
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	ELECTION SERVICE FUND		JUVENILE SERVICES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Intergovernmental	$ 5,000.00	$ -	$ 378,000.00	$ 367,494.19
Interest	540.00	3,344.00	-	22,465.00
Other	-	85,378.00	-	-
Transfers In	-	-	160,000.00	167,588.00
TOTAL RECEIPTS	5,540.00	88,722.00	538,000.00	557,547.19
DISBURSEMENTS				
Training	35,000.00	7,300.00	-	-
Vehicle Maint./Fuel	-	477.00	-	-
Office Supply	-	-	2,500.00	2,339.00
Printing	-	-	2,000.00	593.00
Postage	-	-	3,000.00	2,586.00
Equipment	-	-	6,000.00	3,239.00
Equipment Repairs	-	-	6,000.00	5,400.00
Travel Exp & Mileage	-	-	11,000.00	9,068.00
Training	-	-	5,000.00	1,924.00
Vehicle Purchase	-	-	-	32,000.00
Prof. Assoc Dues	-	-	1,200.00	550.00
Service Contracts	-	-	80,000.00	80,000.00
Telephone	-	-	15,000.00	16,960.00
Communications	-	-	3,000.00	2,600.00
Legal Expense	-	-	4,000.00	1,931.00
Expenses	-	-	52,500.00	37,373.00
Legal Counsel	-	-	182,000.00	101,447.00
Consultant	-	-	3,500.00	-
Juv. Office Attorney/ Contract	-	-	21,000.00	10,934.00
Juv. Sv. Maintenance of Effort	-	-	288,743.00	154,990.00
TOTAL DISBURSEMENTS	35,000.00	7,777.00	686,443.00	463,934.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(29,460.00)	80,945.00	(148,443.00)	93,613.19
CASH AND INVESTMENT BALANCES, JANUARY 1	40,508.96	40,508.96	699,014.87	699,014.87
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 11,048.96	$ 121,453.96	$ 550,571.87	$ 792,628.06

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	E-911 FUND		SENIOR CITIZEN TAX FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ 675,000.00	$ 1,245,897.35
Intergovernmental	-	-	-	-
Charges for Services	543,200.00	410,903.00	-	-
Interest	1,223.00	7,235.00	500.00	17,092.42
Other	500.00	500.00	-	101.42
Transfers In	1,058,857.00	1,051,126.00	-	-
TOTAL RECEIPTS	1,603,780.00	1,469,764.00	675,500.00	1,263,091.19
DISBURSEMENTS				
Salaries	966,348.00	928,613.00	-	-
Employee Fringe Benefits	442,216.00	391,577.00	-	-
E-911 Services	51,000.00	37,825.00	-	-
Senior Services	-	-	675,500.00	1,477,347.07
Other	68,500.00	25,281.00	-	-
Transfers Out	23,400.00	11,900.00	-	-
TOTAL DISBURSEMENTS	1,551,464.00	1,395,196.00	675,500.00	1,477,347.07
RECEIPTS OVER (UNDER) DISBURSEMENTS	52,316.00	74,568.00	-	(214,255.88)
CASH AND INVESTMENT BALANCES, JANUARY 1	57,038.19	57,038.19	635,830.86	635,830.86
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 109,354.19	$ 131,606.19	$ 635,830.86	$ 421,574.98

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THE COUNTY OF CAMDEN
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	NORMAC SEWER DISTRICT FUND		SUNNY SLOPE SEWER DISTRICT FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ 60,606.00	$ 58,373.60	$ 237,936.00	$ 245,602.20
Interest	4,206.00	4,414.62	9,600.00	9,926.10
Other	120.00	655.79	840.00	523.91
Loan Proceeds	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	64,932.00	63,444.01	248,376.00	256,052.21
DISBURSEMENTS				
Advertising	-	-	120.00	-
Bad Debt	-	-	-	868.91
Bank Service Charge	-	-	-	8.40
Charge Card Transaction Fees	96.00	31.38	720.00	252.91
Charge Card Fees	-	88.56	-	72.00
Dues	48.00	41.80	240.00	449.82
Insurance Expense	1,020.00	997.00	5,400.00	5,000.00
Licenses, Permits & Fees	-	-	-	-
Operation	17,412.00	16,593.15	56,876.24	53,898.83
Miscellaneous	300.00	200.00	420.00	444.53
Office Supplies	288.00	103.56	1,368.00	728.27
Professional Fees	1,716.00	1,936.02	9,192.01	9,055.35
Collection System Repairs	14,760.00	23,487.37	79,200.00	65,705.35
WW Treatment Plant Repairs	2,400.00	993.00	12,180.00	9,938.90
Utilities	3,600.00	3,385.31	3,600.00	3,213.20
Principal & Interest	17,516.04	17,516.04	69,179.16	69,179.20
Loan Fees	-	-	-	-
Postage	300.00	318.30	1,860.00	1,827.25
Reconciliaiton Discrepancies	-	-	-	-
TOTAL DISBURSEMENTS	59,456.04	65,691.49	240,355.41	220,642.92
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,475.96	(2,247.48)	8,020.59	35,409.29
CASH AND INVESTMENT BALANCES, JANUARY 1	143,729.75	143,729.75	309,104.65	309,104.65
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 149,205.71	$ 141,482.27	$ 317,125.24	$ 344,513.94

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	2014 DEBT SERVICE FUND		CAMELOT ESTATE SEWER DISTRICT FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ -	$ 557,448.00	$ 546,098.40
Interest	100.00	144.00	18,000.00	19,087.03
Other	5,200.00	-	2,040.00	7,007.30
Loan Proceeds	-	-	-	-
Transfers In	118,625.00	-	-	-
TOTAL RECEIPTS	123,925.00	144.00	577,488.00	572,192.73
DISBURSEMENTS				
Reconciliation Descrepancies	-	-	-	140.80
Advertising	-	-	360.00	-
Bad Debt	-	-	-	795.10
Bank Service Charge	-	-	-	-
Charge Card Fees	-	-	-	72.00
Charge Card Transaction Fee	-	-	1,920.00	843.96
Dues	-	-	840.00	1,087.84
Insurance Expense	-	-	9,000.00	8,323.00
Inspection Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Operation	-	-	93,864.00	89,192.38
Miscellaneous	-	-	420.00	1,119.63
Office Supplies	-	-	2,496.00	1,490.75
Professional Fees	-	-	15,024.00	14,669.10
Collection System Repairs	-	-	93,000.00	70,782.22
Security	-	-	456.00	449.16
WW Treatment Plant Repairs	-	-	33,840.00	39,691.50
Utilities	-	-	33,420.00	31,554.97
Principal & Interest	-	-	251,222.10	251,222.10
Loan Fees	-	-	-	-
Postage	-	-	2,400.00	3,439.64
2014 Debt Service Fund	115,641.00	-	-	-
Utility Deposit	-	-	-	-
TOTAL DISBURSEMENTS	115,641.00	-	538,262.10	514,874.15
RECEIPTS OVER (UNDER) DISBURSEMENTS	8,284.00	144.00	39,225.90	57,318.58
CASH AND INVESTMENT BALANCES, JANUARY 1	4,999.48	4,999.48	528,709.82	528,709.82
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 13,283.48	$ 5,143.48	$ 567,935.72	$ 586,028.40

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	PROSECUTING ATTORNEY CONTINGENCY FUND		COUNTY LAW ENFORCEMENT RESTITUTION FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ -	$ 120,000.00	$ 115,469.00
Interest	-	-	-	6,836.00
Other	-	-	-	-
Transfers In	20,000.00	13,170.00	-	-
TOTAL RECEIPTS	20,000.00	13,170.00	120,000.00	122,305.00
DISBURSEMENTS				
Mileage	-	-	-	-
Other	20,000.00	13,170.00	100,000.00	119,984.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	20,000.00	13,170.00	100,000.00	119,984.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	20,000.00	2,321.00
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	247,102.78	247,102.78
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ -	$ -	$ 267,102.78	$ 249,423.78

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	ENERGY GRANT & MC PARK FUND		SHADOW OAKS N.I.D. FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Charges for Services	$ -	$ -	$ 2,625.00	$ 1,875.00
Interest	-	-	60.00	143.00
Other	-	500,000.00	-	-
Transfers In	50.00	-	-	-
TOTAL RECEIPTS	50.00	500,000.00	2,685.00	2,018.00
DISBURSEMENTS				
N.I.D. Expenses	-	-	2,500.00	2,018.00
Energy Grant and MC Park Expenses	-	-	-	-
Other	50.00	500,000.00	-	-
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	50.00	500,000.00	2,500.00	2,018.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	185.00	-
CASH AND INVESTMENT BALANCES, JANUARY 1	3,018.84	3,018.84	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 3,018.84	$ 3,018.84	$ 185.00	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	CARES ACT FUND		TAX BOOK SYSTEM MAINTENANCE FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	$ -	$ -	$ -	$ -
Intergovernmental	5,827,001.00	-	-	-
Charges for Services	-	-	-	-
Interest	-	20,756.00	-	-
Other	-	138.00	-	-
Transfers In	-	-	100,000.00	-
TOTAL RECEIPTS	5,827,001.00	20,894.00	100,000.00	-
DISBURSEMENTS				
City of Camdenton	-	-	-	-
City of Linn Creek	-	-	-	-
City of Osage Beach	-	-	-	-
City of Sunrise Beach	-	-	-	-
Non Profit Organization	-	-	-	-
County Infrastructure	-	84,693.00	-	-
Administration Fees	-	-	-	-
Qualified ARPA Projects	2,510,658.00	779,577.00	-	-
ARPA Revenue Loss Projects	-	547,161.00	-	-
ARPA LATCF	-	36,124.00	-	-
Small Business Cares	-	-	-	-
Interest	-	138.00	-	-
Election	-	-	-	-
Other	-	-	100,000.00	100,000.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	2,510,658.00	1,447,693.00	100,000.00	100,000.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,316,343.00	(1,426,799.00)	-	(100,000.00)
CASH AND INVESTMENT BALANCES, JANUARY 1	1,549,998.19	1,549,998.19	100,000.00	100,000.00
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 4,866,341.19	$ 123,199.19	$ 100,000.00	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	OPIOID FUND		NID SERIES FOR 7-13-K FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Other	$ 176,544.00	$ 205,465.00	$ -	$ -
Interest	300.00	20,814.00	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	176,844.00	226,279.00	-	-
DISBURSEMENTS				
Clerical	33,140.00	-	-	-
Treatment	32,420.00	-	-	-
Transportation	-	36,500.00	-	-
Training/Tuition	-	2,272.00	-	-
Prevention	-	10,000.00	-	-
Other	-	-	-	-
Transfers Out	31,440.00	15,194.00	-	-
TOTAL DISBURSEMENTS	97,000.00	63,966.00	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	79,844.00	162,313.00	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	575,733.38	575,733.38	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 655,577.38	$ 738,046.38	$ -	$ -

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2025

	PUBLIC SAFETY GENERAL GOVERNMENT FUND		TCLA/CCBD FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Tax Distribution	$ 1,224,000.00	$ 1,170,244.00	$ -	$ -
Interest	10,800.00	24,113.00	-	-
Other	954,550.00	856,898.00	2,776,593.00	124.00
Transfers In	2,642,185.00	2,002,608.00	2,776,593.00	2,776,593.00
TOTAL RECEIPTS	4,831,535.00	4,053,863.00	5,553,186.00	2,776,717.00
DISBURSEMENTS				
Building and Grounds	415,105.00	345,801.00	-	-
Human Trafficking	529,972.00	209,715.00	-	-
Circuit Court 26th Judical	127,897.00	86,171.00	-	-
Opiod	-	10,615.00	-	-
Juvenile Detention Facility	351,791.00	244,299.00	-	-
Circuit Clerk	361,870.00	329,492.00	-	-
Associate Circuit Clerk	107,254.00	93,810.00	-	-
Prosecuting Attorney	2,153,992.00	1,768,391.00	-	-
Child Support Enforcement	249,797.00	228,049.00	-	-
Other	-	-	-	300,000.00
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	4,297,678.00	3,316,343.00	-	300,000.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	533,857.00	737,520.00	5,553,186.00	2,476,717.00
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	$ 533,857.00	$ 737,520.00	$ 5,553,186.00	$ 2,476,717.00

The accompanying notes to the financial statements are an integral part of this statement.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
FIDUCIARY FUNDS - REGULATORY BASIS
DECEMBER 31, 2025

	City- Four Seasons	City- Sunrise Beach	City- Linn Creek	City - Richland	City - Lake of the Ozarks	City- Camdenton
ASSETS						
Cash and Investments	$ 10,084.48	$ 875.11	$ 467.11	$ 66.07	$ 1,126.51	$ 3,240.73
Total Assets	10,084.48	875.11	467.11	66.07	1,126.51	3,240.73
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	10,084.48	875.11	467.11	66.07	1,126.51	3,240.73
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 10,084.48	$ 875.11	$ 467.11	$ 66.07	$ 1,126.51	$ 3,240.73

	City- Stoutland	City- Osage Beach	School Fines	Collector	Sheriff	Recorder
ASSETS						
Cash and Investments	$ 33.80	$ 16,521.01	$ 19,941.72	$ 65,279,520.83	$ 133,938.43	$ 72,422.06
Total Assets	33.80	16,521.01	19,941.72	65,279,520.83	133,938.43	72,422.06
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	33.80	16,521.01	19,941.72	65,279,520.83	133,938.43	72,422.06
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 33.80	$ 16,521.01	$ 19,941.72	$ 65,279,520.83	$ 133,938.43	$ 72,422.06

	Prosecuting Attorney	Asphalt Contribution Fund	Firing Range	Circuit Clerk	Health Care Fund	CERF
ASSETS						
Cash and Investments	$ 113,870.83	$ 63,632.14	$ 1,052.75	$ 31,408.57	$ 506,912.43	$ 116,832.11
Total Assets	113,870.83	63,632.14	1,052.75	31,408.57	506,912.43	116,832.11
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	113,870.83	63,632.14	1,052.75	31,408.57	506,912.43	116,832.11
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 113,870.83	$ 63,632.14	$ 1,052.75	$ 31,408.57	$ 506,912.43	$ 116,832.11

	Economic Activity Tax (TIF)	Clerk	Total Custodial Funds
ASSETS			
Cash and Investments	$ 15,773.72	$ 1,811.13	$ 66,389,531.54
Total Assets	15,773.72	1,811.13	66,389,531.54
LIABILITIES AND FUND BALANCES			
TOTAL LIABILITIES	15,773.72	1,811.13	66,389,531.54
UNRESERVED FUND BALANCES	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	$ 15,773.72	$ 1,811.13	$ 66,389,531.54

The accompanying notes to the financial statements are an integral part of this statement.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Camden, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1841. In addition to the three board members, there are eleven elected Constitutional Officers: County Clerk, Collector, Treasurer, Circuit Clerk, Recorder of Deeds, Sheriff, Assessor, Coroner, Public Administrator, Auditor, and Prosecuting Attorney.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

The County's operations include tax assessments and collections, state/county courts, county recorder, police protection, transportation, economic development, social and human services, and cultural and recreation services.

The financial statements referred to above include only the primary government of Camden County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's legally separate component unit, which accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, require to be reported with the financial data of the County. In accordance with accounting principles generally accepted in the United States of America, as applicable to the regulatory basis of accounting, the Camden County Senate Bill 40 has issued separate reporting entity financial statements. For information regarding this component unit, please contact Camden County Senate Bill 40 at (573) 317-9233.

B. Basis of Presentation

The financial statements are presented using accounting practices as prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, Statements of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary 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. The following fund types are used by the County:

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental Fund Types

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

Fiduciary Fund Types

Custodial – Custodial funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other agency operations.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

The financial statements are prepared on the regulatory basis of accounting. This basis of accounting recognizes amounts when received or disbursed in cash and 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.

As a result of using this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget 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 adopts a budget for each governmental fund.

2. On or before September 1st, each elected officer and department director will transmit to the County Auditor, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.

3. The County Auditor submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures. Section 50.540 RSMo prohibits expenditures in excess of the approved budget.

4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.

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

6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

   Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.

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

8. See page 51 for a list of budget findings for the year ended December 31, 2025.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

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 valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2025, for purposes of taxation, was:

	2025
Real Estate	$ 1,573,382,322
Personal Property	489,977,015
	$ 2,063,359,337

During 2025, the County Commission approved a $0.3236 tax levy per $100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2025
General Revenue Fund	$ 0.1100
Special Road and Bridge Fund	0.1100
Senate Bill 40 Fund	0.0576
Senior Citizen Tax Fund	0.0460
	$ 0.3236

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 such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes depositing funds in banks and trust companies or investing 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, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

F. Cash Deposits and Investments (concluded)

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 balances are presented in Note II.

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is only available for use by funds that the County has control over. Deposits with maturities greater than three months, consisting of certificates of deposits, are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" under each fund's caption.

Deposits - 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 carrying amount of the County's deposits for all governmental and fiduciary funds was $89,626,725.24, and the bank balance was $82,263,680.60.

II. DEPOSITS AND INVESTMENTS (concluded)

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2025, as follows:

Statements of Receipts, Disbursements and Changes in Cash. and Investment Balances - All Governmental Funds	
Deposits	$ 11,533,010.17
Investments	11,704,183.53
Total Government Funds	23,237,193.70
Statements of Assets and Liabilities Arising from Cash Transactions - Custodial Funds	
Deposits	66,389,531.54
Total Custodial Funds	66,389,531.54
Total Deposits and Investments - December 31, 2025	$ 89,626,725.24

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the year ended December 31, 2025.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party that sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's deposits were not exposed to concentration of investment credit risk for the year ended December 31, 2025.

III. LONG-TERM DEBT

General Obligation Bonds:

In 2006, the County issued Series 2006B General Obligation Bonds to fund the construction of a new sewer system for Camelot Sewer District in the amount of $300,000 maturing in April 2026 with a varying interest rate between 4.250% and 4.950%.

Activity during the year ended December 31, 2025 was as follows:

	Balance at December 31, 2024	Additions	Deletions	Balance at December 31, 2025	Interest Paid During Year
Series 2006 G.O. Bonds	$ 4,000.00	$ -	$ 4,000.00	$ -	$ 99.00
	$ 4,000.00	$ -	$ 4,000.00	$ -	$ 99.00

Certificates of Participation:

In June 2022, the County issued $4,790,000 Certificates of Participation, Series 2022. The net proceeds received from the sale of the Certificates will be used to pay the costs of making various capital improvements to the County's courthouse facilities and executing and delivering the certificates. Repayment of the certificates began in March 2023 with final payment due in September 2042. The certificates bear interest at rates ranging from 4.00% to 4.356%.

Activity during the year ended December 31, 2025 was as follows:

	Balance at December 31, 2024	Additions	Deletions	Balance at December 31, 2025	Interest Paid During Year
Series 2022 COPS	$ 4,490,000.00	$ -	$ 175,000.00	$ 4,315,000.00	$ 182,252.50
	$ 4,490,000.00	$ -	$ 175,000.00	$ 4,315,000.00	$ 182,252.50

As of December 31, 2025, the schedule of future payments of the Certificate of Participation is as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 180,000.00	$ 178,252.50	$ 358,252.50
2027	190,000.00	171,052.50	361,052.50
2028	195,000.00	163,452.50	358,452.50
2029	205,000.00	155,652.50	360,652.50
2030	210,000.00	147,452.50	357,452.50
2031-2035	1,200,000.00	603,262.50	1,803,262.50
2036-2040	1,460,000.00	338,750.00	1,798,750.00
2041-2042	675,000.00	44,370.00	719,370.00
	$ 4,315,000.00	$ 1,802,245.00	$ 6,117,245.00

III. LONG-TERM DEBT (continued)

Capital Leases:

In 2009, the County entered into a capital lease agreement with Central Bank of the Lake of the Ozarks to purchase a building and land for the Emergency Management Department. The lease ends in March 2029 and consists of equal monthly payments of $2,515.98 with varying interest rates beginning at 4.260%, subject to change every five years to reflect .25% over prime.

In 2014, the County entered into a capital lease agreement for a mechanical lift station and connection lines for the Camelot Sewer District in the amount of $150,000.00. The lease expires June 11, 2036, and consists of semi-annual payments of $5,507.43 due each June 1 and December 1 at with an interest rate of 4.050%.

In 2017, the County entered into a capital lease agreement for a heating and cooling system for $4,118,198.42. The lease expires in 2025, with a nominal interest rate of 2.314%. Combined interest and principal payments are paid annually in the amount of $339,232.86.

In 2019, the County entered into a capital lease agreement for the acquisition of real property together with all buildings, facilities, furnishings, fixtures and improvements in the amount of $540,000.00 The lease expires December 31, 2038. Combined principal and interest (at a rate of 4.500%) payments are paid annually in the amount of $41,513.12.

In 2023, the County entered into a capital lease agreement for two Motor Graders in the amount of $666,689.51. Payments are due annually in September in the amount of $108,880.53 with a final balloon payment of $197,600.00 in 2028. The interest rate is 3.990% annually.

In 2024, the County entered into a capital lease agreement for five (5) Motor Graders in the amount of $1,700,703.40. Payments are due annually on July 15th in the amount of $276,839.93 with a final balloon payment of $509,200.00 in 2029. The Interest rate is 3.990% annually.

Activity during the year ended December 31, 2025 was as follows:

	Balance at December 31, 2024	Additions	Deletions	Balance at December 31, 2025	Interest Paid During Year
Land Lease	$ 123,581.00	$ -	$ 26,047.69	$ 97,533.31	$ 12,737.93
Lift Station and Connection Lines	100,468.74	-	7,016.21	93,452.53	3,998.65
Heating and Cooling System	2,464,522.90	-	283,836.35	2,180,686.55	55,396.51
Courthouse Annex	425,085.06	-	22,118.61	402,966.45	19,394.51
2023 CAT Grader Lease	471,185.03	-	90,080.25	381,104.78	18,800.28
2024 CAT Grader Lease (5 Count)	1,423,863.47	-	222,277.01	1,201,586.46	54,562.92
	$ 5,008,706.20	$ -	$ 651,376.12	$ 4,357,330.08	$ 164,890.80

III. LONG-TERM DEBT (continued)

Capital Leases (concluded):

As of December 31, 2025, the schedule of future payments of Capital Leases are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 669,296.33	$ 142,184.16	$ 811,480.49
2027	695,182.79	118,578.15	813,760.94
2028	808,419.46	94,050.88	902,470.34
2029	840,332.11	66,658.39	906,990.50
2030	354,657.78	37,103.06	391,760.84
2031-2035	866,007.67	75,097.95	941,105.62
2036-2038	123,433.94	11,261.41	134,695.35
	$ 4,357,330.08	$ 544,934.00	$ 4,902,264.08

Sewer Revenue Bonds

During 2022, the County issued Series 2022 Missouri Sewerage System Refunding Revenue Bonds for the Sunny Slope Sewer District, Camelot Estates Sewer District and the Normac Sewer District to refinance the debt outstanding as of the date of the issuance which was April 29, 2002. The par amount of each of the issues included the payoff amount of the old debt and the costs of issuance of the new debt as follows:

Camelot Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of $3,835,053.86 issued by the District to current refund the Series 2009 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.090%. Principal and interest on the Series 2022 Bonds are payable on January 1 and July 1 in each year beginning July 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on July 1, 2044. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

Sunny Slope Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of $1,029,462.97 issued by the District to current refund the Series 2007 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.200%. Principal and interest on the Series 2022 Bonds are payable on June 1 and December 1 in each year beginning June 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on December 1, 2041. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

III. LONG-TERM DEBT (concluded)

Sewer Revenue Bonds (concluded)

Normac Sewer District of Camden County (the "District"), Missouri Sewerage System Refunding Revenue Bonds, Series 2022 ("Series 2022 Bonds") in the aggregate principal amount of $277,339.49 issued by the District to current refund the Series 2009 Bonds then outstanding and paying the incidental costs of issuing the Series 2022 bonds. The Series 2022 bonds bear interest at an annual rate of 3.300%. Principal and interest on the Series 2022 Bonds are payable on April 1 and October 1 in each year beginning October 1, 2022. The entire remaining principal and interest on the Series 2022 bonds, if not sooner paid, shall become due and payable on October 1, 2044. The Series 2022 bonds are special obligations of the District payable solely from and secured by the net revenues of the District and do not constitute general obligations of the District.

Activity during the year ended December 31, 2025 was as follows:

	Balance at December 31, 2024	Additions	Deletions	Balance at December 31, 2025	Interest Paid During Year
Sunny Slope Sewer District, Series 2022	$ 901,658.15	$ -	$ 40,649.01	$ 861,009.14	$ 28,530.18
Normac Sewer District, Series 2022	254,968.42	-	9,177.17	245,791.25	8,338.87
Camelot Estates Sewer District, Series 2022	3,498,615.52	-	133,120.49	3,365,495.03	107,086.75
	$ 4,655,242.09	$ -	$ 182,946.67	$ 4,472,295.42	$ 143,955.80

At December 31, 2025 the schedule of future payments of the sewer revenue bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$ 119,549.41	$ 140,282.57	$ 259,831.98
2027	192,498.11	134,404.34	326,902.45
2028	198,561.55	128,340.91	326,902.46
2029	204,816.05	122,086.40	326,902.45
2030	211,267.64	115,634.81	326,902.45
2031-2035	1,160,456.19	474,056.09	1,634,512.28
2036-2040	1,355,122.29	279,389.96	1,634,512.25
2041-2044	1,030,024.18	70,048.10	1,100,072.28
	$ 4,472,295.42	$ 1,464,243.18	$ 5,936,538.60

IV. OPERATING LEASES

In December 2020, the County entered into a lease agreement with Caterpillar Financial Services for the use of three Caterpillar motor graders. The lease term is 60 months with annual payments totaling $105,418.62, which is the amount that was paid during the year ended December 31, 2025. This was the final payment due under this lease.

In October 2023, the County entered into agreements with Enterprise Fleet Management, Inc. and Enterprise FM Trust (collectively known as "Enterprise") for the eventual complete outsourcing of the acquisition, registration, maintenance, use reporting, fuel card programs, and remarketing, as well as fleet analysis and optimization of the County's vehicle fleet. Enterprise supplies a vast variety of makes and models for all vehicle categories, from cars to light and medium-duty trucks, service vehicles, and emergency response police units. The intent of this program is to allow the county to operate a newer, more efficient fleet at a lower budget and overall cost of ownership. This will also reduce the operational fuel and maintenance expenses, along with lowering the carbon footprint and will provide convenience for drivers and administration. Currently the County has a fleet of 108 vehicles. As these vehicles need to be replaced, this will be accomplished through leases with Enterprise under this agreement. It is anticipated that by the end of 2028, all 108 will be operated under the agreements. The term the lease agreement for each vehicle begins on the date each vehicle is delivered to the County and unless terminated earlier in accordance with the terms of the agreement continues for the agreed upon lease term of each leased vehicle. The maintenance portion of the agreement only apply to the vehicles leased from Enterprise. The cost of this program will depend on a number of factors, including makes and models of the vehicles acquired and cost at the time of the acquisition along with costs associated with usage such as fuel and repairs and routine maintenance costs.

As of December 31, 2025, the County has entered into thirty separate lease agreements for various vehicles under the Enterprise fleet management agreement. There were five twenty-four month leases, five thirty-six month leases and twenty forty-eight month leases. The combined monthly payment under these leases is $35,649.09 with total future minimum lease payments of $781,837.85.

Total payments to Enterprise under these agreements for the year ended December 31, 2025 were $528,783.83, which included the monthly lease payments, administration costs, licensing fees, safety kit and custom equipment charges and delivery fees.

Future minimum lease payments subsequent to December 31, 2025 are as follows:

Year Ending December 31,		
2026	$	368,120.07
2027		283,471.85
2028		87,998.72
2029		37,074.84
2029		5,172.37
	$	781,837.85

V. INTERFUND TRANSFERS

Actual transfers between funds for the year ended December 31, 2025, are as follows:

	Transfers In	Transfers Out
Governmental Funds:		
General Revenue Fund	$ 265.00	$ 16,100,589.00
Special Road and Bridge Fund	7,299,948.00	1,261,216.00
Assessment Fund	668,754.00	13,100.00
L.E.S.T. Fund	3,504,267.00	2,104,229.00
Sheriff's Fee Fund	40,000.00	-
Road Damage Bonds Fund	-	795,000.00
Geographical Information Systems Fund	35,000.00	-
2010 Debt Service Fund	692,330.00	-
Juvenile Services Fund	167,588.00	-
E-911 Fund	1,051,126.00	11,900.00
Prosecuting Attorney Contingency Fund	13,170.00	-
Opioid Fund	-	15,194.00
Public Safety General Government Fund	2,002,608.00	-
TCLA/CCBD Fund	2,776,593.00	-
Custodial Funds:		
Economic Activity Tax Fund	388,773.00	-
Cities Fund	152,289.00	-
Special Roads Districts Fund	1,108,928.00	2.00
Health Care Fund	400,000.00	-
Financial Institution Tax Fund	-	409.00
	-	-
	$ 20,301,639.00	$ 20,301,639.00

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VI. 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.

A. Plan Description

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the State of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system.

CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service and who terminated employment after December 31, 1999, may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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, Missouri 65101, or by calling 1-573-632-9203.

VI. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (concluded)

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions other than those made by the County) are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. The County remitted contributions of $431,892.13 to CERF for the year ended December 31, 2025.

In addition, the following fees, penalties and interest prescribed under Missouri law are required to be collected and remitted to CERF by counties covered by the plan:

- Late fees on filing of real estate and personal tax declarations.
- Twenty dollars on each merchants and manufacturers license issued.
- Six dollars on each document recorded or filed with county recorders of deed, with an additional one dollar on each document recorded.
- Five-ninths of the fee on delinquent property taxes.
- Interest earned on investment of the above collections prior to remittance to CERF.

The County remitted to CERF $868,509.50 in fees, penalties and interest for the year ended December 31, 2025.

VII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Chapter 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 has contributed $15,504.00 for the year ended December 31, 2025.

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS)

Plan Description

The Camden County's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. Camden County participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits Provided

LAGERS provides retirement, death and disability benefits to employees of participating political subdivisions. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program then in effect for their political subdivision. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance. The LAGERS Board of Trustees establishes the benefit plans and provisions that are available for adoption. The political subdivision's governing body adopts all benefits of the plan. Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

If an employee leaves covered employment or dies before attaining five years of credited service, accumulated employee contributions are refunded to the employee or designated beneficiary. Each participating employer is required by statute to contribute the remaining amounts necessary to finance the coverage of its own employees. Benefits and contribution provisions are fixed by state statute and may be amended only by action of state legislature.

Employees Covered By Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

	General	Police
Inactive employees or beneficiaries currently receiving benefits	231	53
Inactive employees entitled to but not yet receiving benefits	108	60
Active employees	217	65
	556	178

VIII. LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LAGERS) (concluded)

Contributions

Each participating unit of government is obligated by state law to make all required contributions to the plan based upon an annual actuarial valuation. The required contributions are actuarially determined using the individual entry-age actuarial cost method. There are no long-term contracts for contributions to the plan. All actuarial liabilities are amortized over a period of 30 years or less. Administrative costs of LAGERS are financed through investment earnings of the system. Employee contributions are determined at the election of the governing body of the local subdivision. Should the governing body elect to participate in the contributory plan, all employees shall contribute 2, 4, or 6 percent of gross salary. The governing body may elect to participate in the non-contributory plan which would result in no employee contributions. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 14.8% (General), and 15.4% (Police) of annual covered payroll.

County contributions for the year ended December 31, 2025 were $2,166,556.47.

IX. POST-EMPLOYMENT BENEFITS

The County does provide post-employment benefits including, as mandated, 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. Retirees may remain on the health insurance plan until they are Medicare eligible. County employees who retire with fifteen (15) or more years of full-time employment are eligible to continue their health insurance until the age of sixty-five (65). Individuals who elect this option are responsible for paying the full policy premium. During the year ended December 31, 2025, there were 3 COBRA participants who paid premiums of $5,316.15 and 2 retirees who paid premiums of $10,868.53 in total for the year.

X. CLAIMS, COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is currently involved in various pending litigation and other matters at December 31, 2025. While in the County's opinion, based on consultation with legal counsel, these items will be resolved with no material adverse effect on the County, the results of the proceedings have yet to be finalized.

B. Compensated Absences

The County provides employees with up to 33 days of PTO (combination of vacation, sick, birthday and personal leave) per year based upon the number of years of continuous service. Employees who resign in good faith and provide the appropriate notice will be paid the balance of their accrued but unused PTO hours according to a PTO payout schedule based on full years of service. Years of service levels are calculated based on the last full year completed.

X. CLAIMS, COMMITMENTS AND CONTINGENCIES (concluded)

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. 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. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

XI. 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.

XII. SELF-INSURANCE PROGRAM

During 2015, the County adopted a self-insurance medical plan to cover substantially all employees of the County. The County generally retains the risks related to its obligations to provide medical benefits to its employees. However, the County's maximum liability for each one-year period related to health benefits is limited by insurance coverage.

The County pays estimated premiums into a separate cash account which is used to pay claims. The estimated premiums paid are based on both exposure and experience factors. Premiums include amounts needed to pay prior and current-year claims.

XIII. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 25, 2026, the date the financial statements were available to be issued.

SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT

STATE COMPLIANCE SECTION

SCHEDULE OF STATE FINDINGS

For the year ended December 31, 2025, actual disbursements exceeded those budgeted for the following funds: Special Road and Bridge Fund, Tax Sales Surplus Fund, Sheriff's Fee Fund, Road Damage Bonds Fund, Geographical Information Systems Fund, Senior Citizen Tax Fund, Normac Sewer District Fund, County Law Enforcement Restitution Fund, Energy Grant & MC Park Fund and the TCLA/CCBD Fund.

For the year ended December 31, 2025, the General Revenue Fund was deficit budgeted.

For the year ended December 31, 2025, the 2010 Debt Service Fund had a negative balance of $1.

FEDERAL
COMPLIANCE SECTION

Mueller Oberkfell
& Jones, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
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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 FINANICAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
The County of Camden, 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 the County of Camden ("County") which comprise the Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds – Regulatory Basis and the Statements of Assets and Liabilities Arising from Cash Transactions – Fiduciary Funds – Regulatory Basis as of December 31, 2025, and the related Statements of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds – Regulatory Basis for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 25, 2026.

In our report, because the County prepared its financial statements using financial reporting provisions prescribed or permitted by Missouri law, our opinion stated that the financial statements were not presented fairly in conformity with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated in accordance with the financial reporting provisions prescribed or permitted by Missouri law, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 entity'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 the County'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.

Mueller Oberkfell & Jones, LLC

MUELLER OBERKFELL & JONES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 25, 2026

Mueller Oberkfell
& Jones, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF
MISSOURI SOCIETY OF CPA'S
AMERICAN INSTITUTE OF CPA'S

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

To the County Commission
The County of Camden, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Camden's ("County") 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 the County's major federal programs for the year ended December 31, 2025. The County'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, the County complied, in all material respects, with the 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 (GAAS); 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 the County 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 the County'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 the County'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 the County'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 the County'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 the County'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 the County'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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section 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. Given these limitations, during out audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

MUELLER OBERKFELL & JONES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
ARNOLD, MISSOURI

August 25, 2026

The County of Camden
Camdenton, Missouri
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	ERS04525115	$ -	$ 120,532.00
WIC Special Supplemental Nutrition Program For Women, Infants, and Children	10.557	ERS04523042	-	34,211.00
Total U.S. Department of Agriculture			**-**	**154,743.00**
U.S. DEPARTMENT OF JUSTICE				
PASSED THROUGH STATE ASSOCIATION OF PROSECUTING ATTORNEYS:				
Victims Advocate	16.575	ER103220123-005	-	19,529.00
Victims Advocate	16.575	ER103220123-006	-	22,262.00
Victims Advocate	16.575	ER103220123-007	-	19,528.00
Victims Advocate	16.575	ER103220123-008	-	22,262.00
Total Assistance Listing #16.575				83,581.00
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15-PBJA-22-GG-00640-MUMU-F04	-	40,409.00
DIRECT PROGRAM:				
Congressionally Recommended Awards	16.753	15POVC-23-GG-00251-BRND	-	218,274.00
Total U.S. Department of Justice			**-**	**342,264.00**
U.S. DEPARTMENT OF TRANSPORTATION				
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:				
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction	20.205	BRO-R015(002)	-	614,276.00
PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:				
DWI Saturation Enforcement Grant	20.607	26-ENF-03-007	-	1,201.00
DWI Saturation Enforcement Grant	20.607	25-ENF-03-012	-	4,964.00
Total Assistance Listing #20.607			-	6,165.00
Total Highway Planning and Construction Cluster			-	620,441.00
HIGHWAY SAFETY CLUSTER:				
HMV Enforcement	20.600	26-PT-02-007	-	3,015.00
Dedicated Impaired Driving Enforcement	20.600	25-ENF-03-011	-	92,719.00
Dedicated Impaired Driving Enforcement	20.600	26-ENF-03-006	-	10,751.00
Total Assistance Listing #20.600 / Highway Safety Cluster			-	106,485.00
Total U.S. Department of Transportation			**-**	**726,926.00**
U.S. DEPARTMENT OF TREASURY				
PASSED THROUGH STATE DEPARTMENT OF TREASURY:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,411,430.00
DIRECT PROGRAMS:				
Equitable Sharing Program	21.016	N/A	-	47,845.00
Local Assistance and Tribal Consistency Fund	21.032	N/A	-	124.00
Total U.S. Department of Treasury			**-**	**1,459,399.00**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH STATE DEPARTMENT OF HEALTH AND SENIOR SERVICES:				
Public Health Emergency Preparedness	93.069	DH240056045	-	16,272.00
Public Health Emergency Preparedness	93.069	DH260057580	-	1,328.00
Total Assistance Listing #93.069			-	17,600.00
CHILD CARE AND DEVELOPMENT FUND CLUSTER:				
Child Care and Development Block Grant	93.575	CCHC260009	-	1,639.00
Child Care and Development Block Grant	93.575	CCHC250008	-	11,603.00
Child Care and Sanitation Inspection	93.575	ERS220-23013	-	1,460.00
Child Care and Sanitation Inspection	93.575	ERS22026013	-	190.00
Total Assistance Listing #93.575 / Child Care and Development Fund Cluster			-	14,892.00
Children's Health Insurance Program	93.767	DH240056175	-	144,775.00
Maternal and Child Health Services Block Grant	93.994	DH220051059	-	18,729.00
PASSED THROUGH STATE DEPARTMENT OF SOCIAL SERVICES:				
Child Support Enforcement	93.563	ER10223C012	-	226,937.00
Total U.S. Department of Health and Human Services			**-**	**422,933.00**
U.S. DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH STATE DEPARTMENT OF PUBLIC SAFETY:				
Emergency Management Performance Grant	97.042	EMK-2024-EP-05000-015	-	5,927.00
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	GP#744790 PW#00106	-	4,324.00
DIRECT PROGRAM:				
National Cyber Security Awareness	97.128	DHS-20-CISA-128-HVA001	-	6,636.00
Total U.S. Department of Homeland Security			**-**	**16,887.00**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ -**	**$ 3,123,152.00**

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Camden under programs of the federal government 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). Because the Schedule presents only a selected portion of the operations of the County of Camden, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Camden.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The County of Camden has elected not to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The County did not provide any federal awards to subrecipients during the year ended December 31, 2025.

NOTE 5 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE)

The County did not receive any donated personal protective equipment during the year ended December 31, 2025.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2025

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis

2. Internal control over financial reporting:

a. Material weakness(es) identified? __ Yes X No

b. Significant deficiency(ies) identified? __ Yes X None Reported

3. Noncompliance material to financial statements noted? __ Yes X No

B. Federal Awards

1. Internal control over major federal programs:

a. Material weakness(es) identified? ___ Yes X No

b. Significant deficiency(ies) identified? ___ Yes X None Reported

2. Type of auditor's report issued on compliance for major federal programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? ____ Yes X No

4. Identification of major federal programs:

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds

5. Dollar threshold used to distinguish between type A and type B programs: $ 1,000,000

6. Auditee qualified as low-risk auditee? ___ Yes X No

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2025

II. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2025.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings and questioned costs noted for the year ended December 31, 2025.

THE COUNTY OF CAMDEN
CAMDENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2025

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended December 31, 2024.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings and questioned costs noted for the year ended December 31, 2024.