



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Miller County, Missouri

The Office of the State Auditor contracted for an audit of Miller County's financial statements for the year ended December 31, 2021, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by CR Williams & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

September 2023
Report No. 2023-065



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Miller County

2021-01	The county strictly adheres to the internal budgetary control procedures and the statutory requirements established for the State of Missouri. It is also recommended that the budgetary system be regularly reviewed.
2021-02	The county implement proper investment management practices and ensure that it has proper investment management practices in place to prevent future issues with missing documentation. This may involve implementing better record-keeping procedures and training staff on proper investment management practices.
2021-03	The County Collector and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, we recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.
2021-04	The County Treasurer and County Clerk work together to maintain positive fund balances within all governmental funds.

MILLER COUNTY, MISSOURI
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

PREPARED BY:
CRWilliams & Associates LLC
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MILLER COUNTY, MISSOURI
TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
List of Elected Officials 2021	1
FINANCIAL SECTION	
Independent Auditor's Report	2-4
Statement of Receipts, Disbursement, and Changes in Cash and Cash Equivalents— All Governmental Funds—Regulatory Basis Year ended December 31, 2021	5
Statements of Receipts, Disbursements, and Changes in Cash and Cash Equivalents— Budget and Actual— Governmental Funds-Regulatory Basis Year ended December 31, 2021	6-25
Statement of Assets and Liabilities Arising from Cash Transactions Agency Funds-Regulatory Basis As of December 31, 2021	26
Notes to the Financial Statements	27-41
COMPLIANCE SECTION	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42-43
Independent Auditor's Report on Internal Control for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	44-46
Schedule of Expenditures of Federal Awards	47
Notes to Schedule of Expenditures of Federal Awards	48
Schedule of Findings and Responses	49-53
Status of Prior Year Audit Findings	54-58

MILLER COUNTY, MISSOURI

List of Elected Officials 2021

County Commission

Presiding Commissioner
First District Commissioner
Second District Commissioner

Tom Wright
Don Abbett
Travis Lawson

Other Elected Officials

Assessor
Surveyor
Circuit Clerk Court
Recorder of Deeds
County Collector

County Coroner
County Clerk
Prosecuting Attorney
Public Administrator
Sheriff
Treasurer

Joseph Cochran
Rick Wilson
Sheila Curtman
Deb Wiles
William Harvey (former)
Jody Vance (current)
Timothy Bradley
Clinton Jenkins
Benjamin Winfrey
Theresa Lupardus
Louie Gregorie
Phil Lawson

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INDEPENDENT AUDITOR'S REPORT

To the County Commission and Officeholders of
Miller County, Missouri

Unmodified and Adverse Opinion

We have audited the accompanying financial statements of Miller County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Cash Equivalents - All Governmental Funds – Regulatory Basis and the Statement of Assets and Liabilities Arising from Cash Transactions Agency Funds - Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash and Cash Equivalents – 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 financial statements referred to above present fairly, in all material respects, the Statement of Receipts, Disbursements and Changes in Cash and Cash Equivalents - All Governmental Funds – Regulatory Basis and the Statement of Assets and Liabilities Arising from Cash Transactions Agency Funds - Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual-All Governmental Funds Regulatory Basis for the year then ended, in accordance with the financial reporting provisions of Missouri Law described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Unmodified and Adverse Opinions 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, 2021 or changes in net position and cash flows thereof for the year then ended.

Basis for Unmodified and Adverse Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT- (continued)

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Missouri Law, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller County, Missouri's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

INDEPENDENT AUDITOR'S REPORT- (continued)

- 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 Miller County, Missouri'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 Miller County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023, on our consideration of Miller County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Miller County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Miller County, Missouri's internal control over financial reporting and compliance.

CRWilliams & Associates LLC

St. Louis, Missouri
May 31, 2023

MILLER COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
ALL GOVERNMENTAL FUNDS- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

Fund	Cash and Cash Equivalents December 31, 2020	Receipts 2021	Disbursements 2021	Cash and Cash Equivalents December 31, 2021
General Revenue	\$ 1,222,467	\$ 4,399,123	\$ 3,559,441	\$ 2,062,149
Special Road & Bridge	213,127	3,472,476	3,606,814	78,789
Assessment	475,856	424,706	475,618	424,944
Law Enforcement Training	4,000	3,446	6,541	905
Prosecuting Attorney Bad Check	23,964	3,604	15,885	11,683
Emergency Management	(53)	26,763	25,086	1,624
Prosecuting Attorney's Training	15,490	3,739	-	19,229
911 Emergency	(3,366)	939,504	932,917	3,221
Capital Improvement Tax	1,266,023	2,797,521	2,561,685	1,501,859
Senior Citizen Service	412,981	219,029	142,781	489,229
Sheriff's Discretionary	18,405	48,500	14,788	52,117
Prosecuting Attorney Delinquent Tax	9,459	31	-	9,490
Shelter for Victims of Domestic Violence	8,015	5,042	8,000	5,057
House Bill 786	25,732	31,436	13,268	43,900
Norman Rd/Hand Ln Maintenance	6	-	-	6
Miller County Payroll	-	83,922	-	83,922
Miller County Employee Health	153,958	800,776	838,996	115,738
Lake Ja-ha Sewer Neighborhood Improvement District	1,145	5,194	4,224	2,115
Family Access Motion	580	2	-	582
Sheriff's Drug Awareness and Resistance	8,150	2,645	3,261	7,534
Defendant UA/Security	7,015	2,591	621	8,985
Port Bagnell Road Neighborhood Improvement District	43,806	142	-	43,948
FEMA Disaster Relief	818,472	886,467	501,851	1,203,088
COVID-19 Relief	441,425	2,488,109	441,438	2,488,096
Sheriff's Deputy Supplemental Salary	6,312	60,211	77,765	(11,242)
Inmate Security	196,642	83,599	58,558	221,683
Recorder's Technology	24,459	8,752	13,447	19,764
W-15-C Neighborhood Improvement District	10,233	325	-	10,558
Country Road District Marina Tax	40,786	128	1,186	39,728
County Law Enforcement	64,097	22,267	48,146	38,218
Local Emergency Preparedness	33,743	109	235	33,617
Collector's Tax Maintenance	135,069	44,232	46,879	132,422
Peace Officer Standards and Training Commission	6,599	1,182	-	7,781
County Election Services	23,553	5,619	5,690	23,482
Cell Tower	31,060	6,721	-	37,781
Jail	(3,820)	1,344,252	1,362,063	(21,631)
Law Enforcement Sales Tax	-	153,209	-	153,209
TOTAL	\$ 5,735,390	\$ 18,375,374	\$ 14,767,184	\$ 9,343,580

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	General Revenue Fund	
	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 1,222,467	\$ 1,222,467
RECEIPTS		
PROPERTY TAX	150,000	94,982
SALES TAX	2,300,000	2,732,094
INTERGOVERNMENTAL REVENUES	572,535	501,280
CHARGES FOR SERVICES	645,100	633,256
INTEREST	26,000	6,302
OTHER	81,650	431,209
TRANSFERS IN	40,000	-
TOTAL RECEIPTS	\$ 3,815,285	\$ 4,399,123
TOTAL FUNDS AVAILABLE	\$ 5,037,752	\$ 5,621,590
DISBURSEMENTS		
COUNTY COMMISSION	160,467	162,475
COUNTY CLERK	125,466	126,292
ELECTIONS	72,823	74,851
BUILDING AND GROUNDS	51,964	53,646
EMPLOYEE FRINGE BENEFITS	581,300	580,120
COUNTY TREASURER	57,714	55,378
COUNTY COLLECTOR	141,438	138,327
RECORDER OF DEEDS	115,102	111,985
CIRCUIT CLERK	11,300	6,864
COURT ADMINISTRATION	14,650	13,307
PUBLIC ADMINISTRATOR	61,298	57,767
SHERIFF	935,981	913,431
PROSECUTING ATTORNEY	342,513	351,480
JUVENILE OFFICER	95,960	80,829
COUNTY CORONER	33,182	70,265
TRANSFERS OUT	180,000	92,701
EMERGENCY FUND	97,000	-
OTHER	655,928	669,723
TOTAL DISBURSEMENTS	\$ 3,734,086	\$ 3,559,441
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ 1,303,666	\$ 2,062,149

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
 AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	Special Road & Bridge Fund	
	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 213,127	\$ 213,127
RECEIPTS		
PROPERTY TAX	625,000	607,645
INTERGOVERNMENTAL REVENUES	2,017,545	1,678,669
INTEREST	2,000	1,231
OTHER	117,500	802,384
TRANSFERS IN	160,000	382,547
TOTAL RECEIPTS	\$ 2,922,045	\$ 3,472,476
TOTAL FUNDS AVAILABLE	\$ 3,135,172	\$ 3,685,603
DISBURSEMENTS		
EMPLOYEE FRINGE BENEFITS	242,200	241,502
SALARIES	640,000	690,537
MATERIALS & SUPPLIES	517,500	483,379
EQUIPMENT REPAIRS	250,000	232,612
CAPITAL OUTLAY	418,723	1,188,456
CONSTRUCTION	785,000	686,344
OTHER	66,000	83,984
TOTAL DISBURSEMENTS	\$ 2,919,423	\$ 3,606,814
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ 215,749	\$ 78,789

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	<u>Assessment Fund</u>		<u>Law Enforcement Training Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 475,856	\$ 475,856	\$ 4,000	\$ 4,000
RECEIPTS				
INTERGOVERNMENTAL REVENUES	409,346	390,992	4,500	3,440
CHARGES FOR SERVICES	33,000	32,084	-	-
INTEREST	11,500	1,630	50	6
OTHER	6,000	-	-	-
TRANSFERS IN	-	-	2,000	-
TOTAL RECEIPTS	<u>\$ 459,846</u>	<u>\$ 424,706</u>	<u>\$ 6,550</u>	<u>\$ 3,446</u>
TOTAL FUNDS AVAILABLE	<u>\$ 935,702</u>	<u>\$ 900,562</u>	<u>\$ 10,550</u>	<u>\$ 7,446</u>
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	88,600	117,533	-	-
SALARIES	280,196	283,899	-	-
MATERIALS & SUPPLIES	60,000	59,548	-	-
SERVICES	7,920	6,181	6,400	6,541
EQUIPMENT REPAIRS	3,250	2,794	-	-
CAPITAL OUTLAY	5,000	110	-	-
CONSTRUCTION	-	-	-	-
OTHER	6,500	5,553	-	-
TOTAL DISBURSEMENTS	<u>\$ 451,466</u>	<u>\$ 475,618</u>	<u>\$ 6,400</u>	<u>\$ 6,541</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 484,236</u>	<u>\$ 424,944</u>	<u>\$ 4,150</u>	<u>\$ 905</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Prosecuting Attorney Bad Check Fund		Emergency Management Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 23,964	\$ 23,964	\$ (53)	\$ (53)
RECEIPTS				
INTERGOVERNMENTAL REVENUES	15,211	3,550	-	2,995
INTEREST	975	54	-	-
OTHER	-	-	16,000	7,976
TRANSFERS IN	-	-	11,084	15,792
TOTAL RECEIPTS	\$ 16,186	\$ 3,604	\$ 27,084	\$ 26,763
TOTAL FUNDS AVAILABLE	\$ 40,150	\$ 27,568	\$ 27,031	\$ 26,710
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	1,969	2,099	1,072	1,155
SALARIES	24,000	13,587	11,000	10,910
MATERIALS & SUPPLIES	4,700	-	5,300	1,165
SERVICES	2,500	-	4,000	1,776
EQUIPMENT REPAIRS	-	-	200	-
CAPITAL OUTLAY	2,200	99	4,000	10,080
OTHER	2,000	100	500	-
TOTAL DISBURSEMENTS	\$ 37,369	\$ 15,885	\$ 26,072	\$ 25,086
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ 2,781	\$ 11,683	\$ 959	\$ 1,624

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Prosecuting Attorney's Training Fund</u>		<u>911 Emergency Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 15,490	\$ 15,490	\$ (3,366)	\$ (3,366)
RECEIPTS				
SALES TAX	-	-	15,000	-
INTERGOVERNMENTAL REVENUES	1,679	3,681	50,000	63,604
CHARGES FOR SERVICES	-	-	160,000	171,302
INTEREST	240	58	-	-
OTHER	-	-	630,000	20,598
TRANSFERS IN	-	-	-	684,000
TOTAL RECEIPTS	<u>\$ 1,919</u>	<u>\$ 3,739</u>	<u>\$ 855,000</u>	<u>\$ 939,504</u>
TOTAL FUNDS AVAILABLE	<u>\$ 17,409</u>	<u>\$ 19,229</u>	<u>\$ 851,634</u>	<u>\$ 936,138</u>
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	-	-	184,845	188,279
SALARIES	-	-	485,000	547,645
MATERIALS & SUPPLIES	-	-	11,000	11,199
SERVICES	86	-	126,500	137,669
EQUIPMENT REPAIRS	-	-	9,000	9,522
CAPITAL OUTLAY	-	-	12,200	7,650
OTHER	-	-	24,050	30,953
TOTAL DISBURSEMENTS	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 852,595</u>	<u>\$ 932,917</u>
ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 17,323</u>	<u>\$ 19,229</u>	<u>\$ (961)</u>	<u>\$ 3,221</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	<u>Capital Improvement Tax Fund</u>		<u>Senior Citizen Service Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 1,266,023	\$ 1,266,023	\$ 412,981	\$ 412,981
RECEIPTS				
PROPERTY TAX	-	-	181,300	217,382
SALES TAX	1,900,000	2,374,780	-	-
INTERGOVERNMENTAL REVENUES	435,000	389,003	-	-
INTEREST	30,000	5,571	400	1,647
OTHER	271,000	28,167	-	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 2,636,000</u>	<u>\$ 2,797,521</u>	<u>\$ 181,700</u>	<u>\$ 219,029</u>
TOTAL FUNDS AVAILABLE	<u>\$ 3,902,023</u>	<u>\$ 4,063,544</u>	<u>\$ 594,681</u>	<u>\$ 632,010</u>
DISBURSEMENTS				
DEBT SERVICE	321,500	261,054	-	-
MATERIALS & SUPPLIES	8,000	8,713	650	63
SERVICES	2,000	-	223,955	142,346
EQUIPMENT REPAIRS	150,000	94,180	-	-
CAPITAL OUTLAY	36,000	1,745	-	-
CONSTRUCTION	47,000	25,446	-	-
TRANSFERS OUT	1,675,387	1,675,387	-	-
TAX INCREMENT FINANCING	435,000	389,003	-	-
EMERGENCY FUND	-	-	3,000	-
OTHER	55,000	106,157	500	372
TOTAL DISBURSEMENTS	<u>\$ 2,729,887</u>	<u>\$ 2,561,685</u>	<u>\$ 228,105</u>	<u>\$ 142,781</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 1,172,136</u>	<u>\$ 1,501,859</u>	<u>\$ 366,576</u>	<u>\$ 489,229</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Sheriff's Discretionary Fund		Prosecuting Attorney Delinquent Tax Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 18,405	\$ 18,405	\$ 9,459	\$ 9,459
RECEIPTS				
INTERGOVERNMENTAL REVENUES	50,000	13,131	-	-
INTEREST	300	109	-	31
OTHER	10,075	35,260	-	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 60,375</u>	<u>\$ 48,500</u>	<u>\$ -</u>	<u>\$ 31</u>
TOTAL FUNDS AVAILABLE	<u>\$ 78,780</u>	<u>\$ 66,905</u>	<u>\$ 9,459</u>	<u>\$ 9,490</u>
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	500	-	-	-
SALARIES	4,000	-	-	-
MATERIALS & SUPPLIES	6,300	3,086	1,000	-
SERVICES	11,500	1,566	-	-
CAPITAL OUTLAY	28,200	10,136	1,000	-
OTHER	-	-	-	-
TOTAL DISBURSEMENTS	<u>\$ 53,500</u>	<u>\$ 14,788</u>	<u>\$ 2,000</u>	<u>\$ -</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 25,280</u>	<u>\$ 52,117</u>	<u>\$ 7,459</u>	<u>\$ 9,490</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Shelter for Victims of Domestic Violence Fund		House Bill 786 Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 8,015	\$ 8,015	\$ 25,732	\$ 25,732
RECEIPTS				
INTERGOVERNMENTAL REVENUES	5,455	5,018	1,400	-
CHARGES FOR SERVICES	-	-	3,000	31,314
INTEREST	500	24	400	122
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 5,955</u>	<u>\$ 5,042</u>	<u>\$ 4,800</u>	<u>\$ 31,436</u>
TOTAL FUNDS AVAILABLE	<u>\$ 13,970</u>	<u>\$ 13,057</u>	<u>\$ 30,532</u>	<u>\$ 57,168</u>
DISBURSEMENTS				
SERVICES	3,000	-	30,000	9,454
OTHER	-	8,000	-	3,814
TOTAL DISBURSEMENTS	<u>\$ 3,000</u>	<u>\$ 8,000</u>	<u>\$ 30,000</u>	<u>\$ 13,268</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 10,970</u>	<u>\$ 5,057</u>	<u>\$ 532</u>	<u>\$ 43,900</u>

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	<u>Norman Rd/Hand Ln Maintenance Fund</u>		<u>Miller County Payroll Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 6	\$ 6	\$ -	\$ -
RECEIPTS				
SALES TAX	-	-	-	56,978
INTEREST	-	-	-	35
TRANSFERS IN	-	-	-	26,909
TOTAL RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,922</u>
TOTAL FUNDS AVAILABLE	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 83,922</u>
DISBURSEMENTS				
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 83,922</u>

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Miller County Employee Health Fund</u>		<u>Lake Ja-ha Sewer Neighborhood Improvement District Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 153,958	\$ 153,958	\$ 1,145	\$ 1,145
RECEIPTS				
SALES TAX	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	4,315	5,189
INTEREST	550	568	25	5
OTHER	730,000	800,208	-	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 730,550</u>	<u>\$ 800,776</u>	<u>\$ 4,340</u>	<u>\$ 5,194</u>
TOTAL FUNDS AVAILABLE	<u>\$ 884,508</u>	<u>\$ 954,734</u>	<u>\$ 5,485</u>	<u>\$ 6,339</u>
DISBURSEMENTS				
HEALTH AND WELFARE	1,125,000	838,996	-	-
DEBT SERVICE	-	-	4,000	4,224
TOTAL DISBURSEMENTS	\$ 1,125,000	\$ 838,996	\$ 4,000	\$ 4,224
ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ (240,492)</u>	<u>\$ 115,738</u>	<u>\$ 1,485</u>	<u>\$ 2,115</u>

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	<u>Family Access Motion Fund</u>		<u>Sheriff's Drug Awareness and Resistance Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 580	\$ 580	\$ 8,150	\$ 8,150
RECEIPTS				
INTERGOVERNMENTAL REVENUES	-	-	2,800	2,620
INTEREST	-	2	50	25
TRANSFERS IN	-	-	3,000	-
TOTAL RECEIPTS	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 5,850</u>	<u>\$ 2,645</u>
TOTAL FUNDS AVAILABLE	<u>\$ 580</u>	<u>\$ 582</u>	<u>\$ 14,000</u>	<u>\$ 10,795</u>
DISBURSEMENTS				
MATERIALS & SUPPLIES	-	-	5,000	3,261
OTHER	-	-	-	-
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 3,261</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 580</u>	<u>\$ 582</u>	<u>\$ 9,000</u>	<u>\$ 7,534</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Defendant UA/Security Fund		Port Bagnell Road Neighborhood Improvement District Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 7,015	\$ 7,015	\$ 43,806	\$ 43,806
RECEIPTS				
INTERGOVERNMENTAL REVENUES	6,000	2,565	-	-
INTEREST	50	26	-	142
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 6,050</u>	<u>\$ 2,591</u>	<u>\$ -</u>	<u>\$ 142</u>
TOTAL FUNDS AVAILABLE	<u>\$ 13,065</u>	<u>\$ 9,606</u>	<u>\$ 43,806</u>	<u>\$ 43,948</u>
DISBURSEMENTS				
PROSECUTING ATTORNEY	3,000	621	-	-
TOTAL DISBURSEMENTS	<u>\$ 3,000</u>	<u>\$ 621</u>	<u>\$ -</u>	<u>\$ -</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 10,065</u>	<u>\$ 8,985</u>	<u>\$ 43,806</u>	<u>\$ 43,948</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	<u>FEMA Disaster Relief Fund</u>		<u>COVID-19 Relief Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 818,472	\$ 818,472	\$ 441,425	\$ 441,425
RECEIPTS				
INTERGOVERNMENTAL REVENUES	500,000	885,885	-	2,488,095
INTEREST	-	582	-	14
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 500,000</u>	<u>\$ 886,467</u>	<u>\$ -</u>	<u>\$ 2,488,109</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,318,472</u>	<u>\$ 1,704,939</u>	<u>\$ 441,425</u>	<u>\$ 2,929,534</u>
DISBURSEMENTS				
HEALTH AND WELFARE	-	-	441,425	441,438
MATERIALS & SUPPLIES	-	119,276	-	-
SERVICES	-	50,000	-	-
TRANSFERS OUT	-	332,547	-	-
OTHER	-	28	-	-
TOTAL DISBURSEMENTS	<u>\$ -</u>	<u>\$ 501,851</u>	<u>\$ 441,425</u>	<u>\$ 441,438</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 1,318,472</u>	<u>\$ 1,203,088</u>	<u>\$ -</u>	<u>\$ 2,488,096</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Sheriff's Deputy Supplemental Salary Fund		Inmate Security Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 6,312	\$ 6,312	\$ 196,642	\$ 196,642
RECEIPTS				
INTERGOVERNMENTAL REVENUES	107,600	60,211	-	-
CHARGES FOR SERVICES	-	-	87,751	82,881
INTEREST	-	-	1,000	718
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	\$ 107,600	\$ 60,211	\$ 88,751	\$ 83,599
TOTAL FUNDS AVAILABLE	\$ 113,912	\$ 66,523	\$ 285,393	\$ 280,241
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	13,300	8,756	-	-
SALARIES	100,000	69,009	-	-
MATERIALS & SUPPLIES	-	-	75,000	58,558
SERVICES	-	-	500	-
OTHER	7,026	-	25,000	-
TOTAL DISBURSEMENTS	\$ 120,326	\$ 77,765	\$ 100,500	\$ 58,558
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ (6,414)	\$ (11,242)	\$ 184,893	\$ 221,683

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	Recorder's Technology Fund		W-15-C Neighborhood Improvement District Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 24,459	\$ 24,459	\$ 10,233	\$ 10,233
RECEIPTS				
INTERGOVERNMENTAL REVENUES	-	-	15,681	291
CHARGES FOR SERVICES	9,000	8,689	-	-
INTEREST	1,300	63	265	34
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	\$ 10,300	\$ 8,752	\$ 15,946	\$ 325
TOTAL FUNDS AVAILABLE	\$ 34,759	\$ 33,211	\$ 26,179	\$ 10,558
DISBURSEMENTS				
SERVICES	1,200	1,183	-	-
CAPITAL OUTLAY	20,000	12,264	-	-
OTHER	-	-	-	-
TOTAL DISBURSEMENTS	\$ 21,200	\$ 13,447	\$ -	\$ -
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ 13,559	\$ 19,764	\$ 26,179	\$ 10,558

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	<u>Country Road District Marina Tax Fund</u>		<u>County Law Enforcement Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 40,786	\$ 40,786	\$ 64,097	\$ 64,097
RECEIPTS				
INTERGOVERNMENTAL REVENUES	3,000	-	-	-
CHARGES FOR SERVICES	-	-	26,900	22,148
INTEREST	900	-	1,500	119
OTHER	-	128	-	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 3,900</u>	<u>\$ 128</u>	<u>\$ 28,400</u>	<u>\$ 22,267</u>
TOTAL FUNDS AVAILABLE	<u>\$ 44,686</u>	<u>\$ 40,914</u>	<u>\$ 92,497</u>	<u>\$ 86,364</u>
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	-	-	-	870
SALARIES	-	-	-	5,714
MATERIALS & SUPPLIES	28,000	1,186	-	-
SERVICES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER	-	-	51,000	41,562
TOTAL DISBURSEMENTS	<u>\$ 28,000</u>	<u>\$ 1,186</u>	<u>\$ 51,000</u>	<u>\$ 48,146</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 16,686</u>	<u>\$ 39,728</u>	<u>\$ 41,497</u>	<u>\$ 38,218</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Local Emergency Preparedness Fund		Collector's Tax Maintenance Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 33,743	\$ 33,743	\$ 135,069	\$ 135,069
RECEIPTS				
INTERGOVERNMENTAL REVENUES	6,082	-	-	-
CHARGES FOR SERVICES	-	-	45,136	44,232
INTEREST	900	109	-	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	\$ 6,982	\$ 109	\$ 45,136	\$ 44,232
TOTAL FUNDS AVAILABLE	\$ 40,725	\$ 33,852	\$ 180,205	\$ 179,301
DISBURSEMENTS				
SERVICES	6,500	235	40,000	46,879
CAPITAL OUTLAY	15,000	-	-	-
OTHER	-	-	-	-
TOTAL DISBURSEMENTS	\$ 21,500	\$ 235	\$ 40,000	\$ 46,879
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ 19,225	\$ 33,617	\$ 140,205	\$ 132,422

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Peace Officer Standards and Training Commission Fund		County Election Services Fund	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 6,599	\$ 6,599	\$ 23,553	\$ 23,553
RECEIPTS				
INTERGOVERNMENTAL REVENUES	2,000	1,160	6,000	5,531
INTEREST	100	22	50	88
OTHER	-	-	3,500	-
TRANSFERS IN	-	-	-	-
TOTAL RECEIPTS	<u>\$ 2,100</u>	<u>\$ 1,182</u>	<u>\$ 9,550</u>	<u>\$ 5,619</u>
TOTAL FUNDS AVAILABLE	<u>\$ 8,699</u>	<u>\$ 7,781</u>	<u>\$ 33,103</u>	<u>\$ 29,172</u>
DISBURSEMENTS				
MATERIALS & SUPPLIES	-	-	2,500	-
SERVICES	2,000	-	-	-
CAPITAL OUTLAY	-	-	6,500	5,690
OTHER	-	-	-	-
TOTAL DISBURSEMENTS	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ 5,690</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 6,699</u>	<u>\$ 7,781</u>	<u>\$ 24,103</u>	<u>\$ 23,482</u>

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

MILLER COUNTY, MISSOURI
STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
BUDGET AND ACTUAL
GOVERNMENTAL FUNDS-REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	<u>Cell Tower Fund</u>		<u>Jail Fund</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ 31,060	\$ 31,060	\$ (3,820)	\$ (3,820)
RECEIPTS				
INTERGOVERNMENTAL REVENUES	-	-	644,865	350,824
CHARGES FOR SERVICES	7,900	6,600	-	-
INTEREST	100	121	50	-
OTHER	-	-	3,000	2,041
TRANSFERS IN	-	-	991,387	991,387
TOTAL RECEIPTS	<u>\$ 8,000</u>	<u>\$ 6,721</u>	<u>\$ 1,639,302</u>	<u>\$ 1,344,252</u>
TOTAL FUNDS AVAILABLE	<u>\$ 39,060</u>	<u>\$ 37,781</u>	<u>\$ 1,635,482</u>	<u>\$ 1,340,432</u>
DISBURSEMENTS				
EMPLOYEE FRINGE BENEFITS	-	-	255,271	230,965
SALARIES	-	-	611,437	672,247
MATERIALS & SUPPLIES	-	-	35,288	11,089
SERVICES	-	-	216,500	156,447
EQUIPMENT REPAIRS	-	-	3,500	23,027
CAPITAL OUTLAY	-	-	5,600	2,560
CONSTRUCTION	-	-	45,000	39,709
OTHER	8,000	-	244,710	226,019
TOTAL DISBURSEMENTS	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 1,417,306</u>	<u>\$ 1,362,063</u>
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	<u>\$ 31,060</u>	<u>\$ 37,781</u>	<u>\$ 218,176</u>	<u>\$ (21,631)</u>

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

MILLER COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND CASH EQUIVALENTS
 BUDGET AND ACTUAL
 GOVERNMENTAL FUNDS-REGULATORY BASIS
 YEAR ENDED DECEMBER 31, 2021

	Law Enforcement Sales Tax Fund	
	BUDGET	ACTUAL
NET CASH AND CASH EQUIVALENTS AVAILABLE AT JANUARY 1	\$ -	\$ -
RECEIPTS		
SALES TAX	-	153,202
INTEREST	-	7
TRANSFERS IN	-	-
TOTAL RECEIPTS	\$ -	\$ 153,209
TOTAL FUNDS AVAILABLE	\$ -	\$ 153,209
DISBURSEMENTS		
TOTAL DISBURSEMENTS	\$ -	\$ -
NET CASH AND CASH EQUIVALENTS AVAILABLE AT DECEMBER 31	\$ -	\$ 153,209

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

MILLER COUNTY, MISSOURI
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS- REGULATORY BASIS
AS OF DECEMBER 31, 2021

	Financial Institution Tax	Overplus Sales Tax	Bagnell M.T.M.	Kaiser Special Marina Tax	Criminal Costs	School Fines	School Funds	TIF 2 Prewitt's Point	TIF #3 OSAGE NATIONAL RETAIL	Miller Co Employee Health Care Fund	Total Fiduciary Funds
ASSETS											
Cash and Cash Equivalents	\$ 53,732	\$ 31,322	\$ 151,848	\$ 22,692	\$ 158	\$ 126,231	\$ 7,181	\$ -	\$ 1,132	\$ 88,643	\$ 482,939
TOTAL ASSETS	<u>\$ 53,732</u>	<u>\$ 31,322</u>	<u>\$ 151,848</u>	<u>\$ 22,692</u>	<u>\$ 158</u>	<u>\$ 126,231</u>	<u>\$ 7,181</u>	<u>\$ -</u>	<u>\$ 1,132</u>	<u>\$ 88,643</u>	<u>\$ 482,939</u>
LIABILITIES											
Total Liabilities	\$ 53,732	\$ 31,322	\$ 151,848	\$ 22,692	\$ 158	\$ 126,231	\$ 7,181	\$ -	\$ 1,132	\$ 88,643	\$ 482,939
TOTAL LIABILITIES	<u>\$ 53,732</u>	<u>\$ 31,322</u>	<u>\$ 151,848</u>	<u>\$ 22,692</u>	<u>\$ 158</u>	<u>\$ 126,231</u>	<u>\$ 7,181</u>	<u>\$ -</u>	<u>\$ 1,132</u>	<u>\$ 88,643</u>	<u>\$ 482,939</u>

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

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

The County of Miller, Missouri ("County"), which is governed by a three-member board of commissioners, was established in 1837 by an Act of the Missouri Territory. In addition to the three Commissioners, there are 11 elected constitutional officers: County Clerk, Collector of Revenue, Treasurer, Circuit Clerk, County Surveyor, Recorder of Deeds, Sheriff, Assessor, Public Administrator and Prosecuting Attorney.

As discussed further in Note 1, 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).

Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of Miller County, Missouri and the Miller County Senior Citizens Service Board.

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

The financial statements referred to above include only the primary government of Miller County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise Miller County's legal entity. The Miller County Senior Citizens Service Board is controlled by a separate board and is also included under the control of the County. The Miller County Senate Bill 40 Board is controlled by a separate board which has issued separately audited financial statements. For information, please contact the Miller County Senate Bill 40 Board by calling (573) 348-3751 (or write to 776 Hwy. D, Osage Beach, MO 65065).

Certain elected County officials, such as the County Treasurer, collect and hold monies in a trustee capacity as an agent of an individual, taxing units, or other government. These assets, which are held by this officeholder for the sole benefit of external parties are reported on the accompanying financial statements on the Statements of Assets and Liabilities Arising from Cash Transactions.

Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of all funds of the County and the comparisons of such information with the corresponding budgeted information for all funds of the County. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission or an elected county official. The General Revenue Fund is the County's general operation fund, accounting for all financial resources except those required to be accounted for in

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

Basis of Accounting

The financial statements were prepared using accounting practices prescribed or permitted by Missouri law, which differ from accounting principles generally accepted in the United States of America. The effects of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As a result of the use of 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.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

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, Miller County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures for all budgeted funds.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

Budget and Budgetary Accounting (continued)

4. State law requires that, at the individual level, 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.
5. 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.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget financial statements. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

During our audit, it was noted that the County was not in compliance with Missouri budgetary state statute Chapter 50 RSMo. The following funds had actual expenditures that exceeded the budgeted expenditures in 2021: Special Road & Bridge Fund, Assessment Fund, Law Enforcement Training Fund, 911 Emergency Fund, Shelter-Victims of Domestic Violence Fund, Lake Ja-ha Sewer N.I.D. Fund, FEMA Disaster Relief Fund, COVID-19 Relief Fund, and Collectors Tax Maintenance Fund.

The following funds did not have a prepared budget for 2021: Miller County Payroll and Law Enforcement Sales Tax.

We noted the following funds had budgeted a deficit in 2021: 911 Emergency Fund, Miller County Employee Health Fund and Sheriff's Deputy Supplemental Salary Fund.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

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 Miller County's boundaries for the calendar year 2021 for the purposes of County taxation was as follows:

	<u>2021</u>
Real Estate	\$ 344,083,488
Personal Property	111,906,698
Railroad and Utilities	19,998,560
	<u>\$ 475,988,746</u>

The tax levy per \$100 assessed valuation of tangible taxable property for the calendar year 2021 for the purpose of County taxation, was as follows:

General Revenue	\$ 0.2586
Special Road and Bridge	0.2577
Miller County Developmental Disability Board	0.0828
Senior Citizen Service Board	0.0479

The County also receives sales tax collected by the State and remitted based on the County's sales tax rate to the total sales tax collected in the County.

Cash Deposits and Investments

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

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies (continued)

authorized investments held in the County's name at third-party banking institutions. Details of these cash and cash equivalent and investment balances are presented in Note 2.

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.

Note 2 - Deposits and Investments

The County maintains a cash and temporary investment pool that is available for use by all funds. Deposits with maturities greater than three months are considered investments while deposit with maturities of 3 months and less are considered cash equivalents. The County held a certificate of deposit with maturities of 3 months and less at the end of the year. Each fund type's portion of this pool is displayed on the statement of receipts, disbursements, and changes in cash arising from cash transactions as "Cash and Equivalents".

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. The bank balances and carrying values of deposits and cash equivalents shown below are included in the financial statements at December 31, 2021, as follows:

Cash Deposits		
	Carrying Values	Bank Balances
Governmental	\$ 8,832,019	\$ 8,884,952
Fiduciary	482,939	482,939
Total Cash Deposits as of December 31, 2021	<u>\$ 9,314,958</u>	<u>\$ 9,367,891</u>
Cash Equivalents		
	Carrying Values	Bank Balances
Governmental	\$ 511,561	\$ 511,561
Total Cash Equivalents as of December 31, 2021	<u>\$ 511,561</u>	<u>\$ 511,561</u>
Total Cash and Equivalents	<u>\$ 9,826,520</u>	<u>\$ 9,879,452</u>

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 2 - Deposits and Investments-continued

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. At December 31, 2021, 100% of the County's deposits and investments were covered by the Federal Deposit Insurance Corporation (FDIC) or were collateralized.

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 that are 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 of a 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, 2021.

Note 3 - Interfund Transfers

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 Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 3 - Interfund Transfers-continued

Transfers between funds for the years ended December 31, 2021 are as follows:

	2021	
	Transfers In	Transfers Out
	General Revenue Fund	-
Special Road and Bridge Fund	382,547	-
Miller County Payroll Fund	26,909	-
Emergency Management Fund	15,792	-
911 Emergency Fund	684,000	-
Capital Improvement Tax	-	1,675,387
Jail Fund	991,387	-
FEMA Disaster Relief	-	332,547
TOTAL	2,100,635	2,100,635

Note 4 - State of Missouri County Employees' Retirement Fund (CERF)

Plan Description

The County Employees' Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elected or appointed officer or employee whose performance requires the actual performance of duties during not less than one thousand (1,000) hours per calendar year in each county of the state, except for any city not within a county and any county of the first classification having a charter form of government. It does not include county prosecuting attorneys covered under Sections 56.800 to 56.840, RSMo, circuit clerks and deputy circuit clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo, and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

Benefits Provided

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for County Employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death. Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 4 - State of Missouri County Employees' Retirement Fund (CERF)-continued

Benefits Provided- continued

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, by calling (573) 632-9203, or by visiting the CERF website at www.mocerf.org.

Contributions

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to CERF. All participants hired on or after February 24, 2002 are required to contribute an additional 4% of their gross compensation to CERF starting January 1, 2003. An active LAGERS participant who was employed with the County prior to February 24, 2002, is not required to make contributions. During 2021, the County collected and remitted to CERF employee contributions of \$132,144.06.

Note 5 - Local Government Employees Retirement System (LAGERS)

Plan Description

The County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple- employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Sections 70.600-70.755, RSMo. As such, it is the system's 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 Missouri Local Government Employees Retirement System issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, Missouri, 65102, by calling (800) 447-4334, or by visiting the LAGERS website at www.molagers.org.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 5 - Local Government Employees Retirement System (LAGERS)-continued

Benefits Provided

Benefits are available to all full-time employees working in a LAGERS covered department. Benefits vest when an employee earns five years (60 months) of service credit in the system. Normal retirement age is 60 (General) or 55 (Police) and early retirement age is 55 (General) and 50 (Police). Benefits are paid out using a formula that is based on the employee's final average salary and the amount of credited service time.

Contributions

Full-time employees of the County contribute 4% to the pension plan.

The January 1st statutorily required employer contribution rates were 8.4% (General) and 3.5% (Police) of annual covered payroll for the year ended December 31, 2021. The contribution requirements of plan members are determined by the governing body of the political subdivision. The contribution provisions of the political subdivision are established by state statute. For the year ended December 31, 2021, the County contributed \$257,700.50 to LAGERS.

Note 6 - Prosecuting Attorney Retirement Fund

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys' and Circuit Attorneys' Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628 for the year ended December 31, 2021.

Note 7 - Post-Employment Benefits

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

Note 8 - Long-Term Debt

Capital Leases and Notes Payable

In 2015, the County entered into a lease purchase agreement to finance the purchase of a 2015 John Deere Grader at a cost of \$118,500. During 2021, this lease was paid off amounting to 39,644 which includes interest of 2.01%.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 8 - Long-Term Debt-continued

Capital Leases and Notes Payable-continued

In 2017, the County entered into a lease purchase agreement to finance the purchase of a 2017 John Deere Grader at a cost of \$234,020. The agreement requires a one-time payment of \$35,000 at signing and subsequent annual payments of \$43,828 ending in 2022, which includes interest of 2.45%. This lease was paid off in 2021 which totaled to \$86,979.16.

In 2018, the County entered into a lease purchase agreement to finance the purchase of a 2018 John Deere Grader at a cost of \$236,020. The agreement requires a one-time payment of \$25,000 at signing and subsequent annual payments of \$47,057 ending in 2023, which includes interest of 3.74%. This lease was paid off in 2021 which totaled to \$138,249.29.

In 2019, the County entered into a lease purchase agreement to finance the purchase of a 2019 John Deere Grader at a cost of \$200,000. The agreement requires subsequent annual payments of \$47,028 ending in 2024, which includes interest of 4.00%. This lease was paid off in 2021 which totaled to \$173,232.31.

On November 5, 2020, the County entered into a note payable to finance the purchase of two 2021 Mack Trucks at a cost of \$282,790. The agreement requires annual payments of \$36,051.10, and balloons of \$225,000, ending on November 5, 2022, which includes interest of 2.92%.

On December 1, 2020, the County entered into a note payable to finance the purchase of two 2021 Mack Trucks at a cost of \$281,790. The agreement requires annual payments of \$40,758.70, and balloons of \$214,000, ending on December 1, 2022, which includes interest of 2.92%.

	<u>Balance at 1/1/2021</u>	<u>Amount Repaid</u>	<u>Balance at 12/31/2021</u>	<u>Interest Paid During the Year</u>
2021 Mack Truck #1	\$ 141,395	\$ 16,294	\$ 125,101	\$ 1,732
2021 Mack Truck #2	141,395	16,294	125,101	1,732
2021 Mack Truck #3	140,895	19,154	121,741	1,225
2021 Mack Truck #4	140,895	19,154	121,741	1,225
Totals	<u>564,580</u>	<u>70,896</u>	<u>493,684</u>	<u>5,914</u>

As of December 31, 2021, future minimum payments due on notes payable are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 493,684	\$ 15,306	\$ 508,990

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 8 - Long-Term Debt-continued

Loans Payable

In 2021, the County entered into a loan agreement with Bank of St. Elizabeth to refinance the purchase of two 2021 John Deere Graders at a cost of \$273,000 each. The loan amount for the financing is \$476,110 with an interest rate of 2.25% which requires four regular payments of \$102,000 starting on September 1, 2022 and one irregular last payment estimated at \$101,197.43 ending on September 1, 2026.

As of December 31, 2021, future minimum payments due on the loan agreement are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 91,288	\$ 10,712	\$ 102,000
2023	93,341	8,659	102,000
2024	95,442	6,558	102,000
2025	97,589	4,411	102,000
Thereafter	98,450	2,747	101,197
	<u>\$ 476,110</u>	<u>\$ 33,087</u>	<u>\$ 509,197</u>

Lease Certificates of Participation

Series 2015 Lease Certificates of Participation (C.O.P.) were issued on October 21, 2015 between the County and BOK Financial for \$3,710,000 for the Miller County Courthouse and Jail Project. Refunding Certificates of Participation (Series 2020) for the Miller County Courthouse and Jail Project were issued on November 1, 2010 between the County and BOK Financial for \$4,295,000. This provided the County with \$371,485.65 in total debt service savings over the life of Series 2015 C.O.P., which is through 2030. The present value of this projected savings is \$290,082.97.

The change in C.O.P.'s debt obligations for the years ended December 31, 2021 are as follows:

Balance at 1/1/2021	Principal paid	Interest paid	Balance at 12/31/2021
\$2,605,000.00	\$205,000.00	\$55,429.00	\$2,400,000.00

Interest expense for the years ended December 31, 2021 was \$83,035 and the County paid only \$55,429.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 8 - Long-Term Debt-continued

Lease Certificates of Participation-continued

As of December 31, 2021, future minimum payments due on the Lease Certificates of Participation are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 270,000	\$ 77,043	\$ 347,043
2023	250,000	70,443	320,443
2024	255,000	63,193	318,193
2025	265,000	55,415	320,415
2026	265,000	47,068	312,068
Thereafter	1,095,000	97,094	1,192,094
	\$ 2,400,000	\$ 410,256	\$ 2,810,256

Lines of Credit

The County opened a line of credit from Citizen's Bank of Eldon in 2003. The total amount of credit issued to the County was \$350,000 with variable interest rates ranging from 2.58% to 4.25%. As of December 31, 2021 the line of credit was paid in full. The amount paid in 2021 amounted to \$49,467.37.

Neighborhood Improvement District Bonds

Series 2003 Neighborhood Improvement District Bonds were issued in October 2003, to fund the Lake Ja-Ha Subdivision Sewer project in the amount of \$51,500. The interest rate is 5.50% and the bonds mature in 2023.

The change in Neighborhood Improvement District Bonds debt obligations for the year ended December 31, 2021, is as follows:

	Balance at 1/1/2021	Principal	Balance 12/31/2021	Interest Paid During the Year
Series 2003	\$ 11,654	\$ 3,673	\$ 7,981	\$ 555.07
	\$ 11,654	\$ 3,673	\$ 7,981	\$ 555.07

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 8 - Long-Term Debt-continued

Neighborhood Improvement District Bonds-continued

As of December 31, 2021, future minimum payments due on the Neighborhood Improvement District Bonds are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,881	\$ 439	\$ 4,320
2023	<u>4,100</u>	<u>226</u>	<u>4,326</u>
	<u>\$ 7,981</u>	<u>\$ 665</u>	<u>\$ 8,646</u>

Note 9 - Claims, Commitments and Contingencies

Litigation

The County is subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of its business activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Compensated Absences

The County provides employees with annual leave. Each employee earns leave based upon his or her term of service with the County earning one day per month for the first ten years, 1.25 days per month for 10-15 years of service, 1.5 days per month for 15-20 years of service, 1.75 days per month for 20–25 years of service, and 2 days per month for over 25 years of service. Annual leave must be used in the year it is earned; however, 100 hours leave may be carried over from year to year for employees with 1–5 years of service, 180 hours for employees with 6-15 years of service, and 240 hours for employees with over 15 years of service. Any unused leave time in excess of these amounts will be forfeited at the end of the calendar year. Annual leave accrual shall commence with the employee’s date of employment with Miller County.

In the event an employee becomes ill and requires the use of accrued vacation time along with sick leave, he or she may do so with the understanding that accrued vacation time cannot be used in excess of what is remaining and due given the employees’ tenure and the aforementioned schedule. During a scheduled vacation, sick leave shall not be granted. As vacation is granted for a period of recreation, no employee shall be permitted to waive such leave for the purpose of receiving double pay. Upon termination of employment, any employee who has accumulated vacation time shall be paid for unused time at the final regular rate received by such employee. This terminates all prior service with the County. Sick time is not reimbursable upon termination of employment with the County.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 9 - Claims, Commitments and Contingencies-continued

Other Commitments

Part of the County's taxing district contains a redevelopment area subject to a TIF plan where the County must remit certain economic activity taxes to a local City for the purpose of reimbursing certain costs of development. The County is committed to remitting these taxes through the year ended December 31, 2023; future amounts are based on overall taxes collected for the development area and cannot be estimated. Payments remitted for the years ended December 31, 2021 totaled \$778,005.

Federal and State Assisted Programs

The County receives proceeds from several federal and state grants. Periodic audits of these grants are required, and certain costs may be questioned. Such audits could result in refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 10 - Risk Management

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

The County is also a member of the Missouri Association of Counties Self-Injured Workers' Compensation and Insurance Fund. The County purchases workers' compensation insurance through this Fund, a non-profit corporation established for the purpose of providing insurance coverage for Missouri counties. The Fund is self-insured up to \$500,000 per occurrence and is reinsured up to the statutory limit through excess insurance.

The County of Miller
Notes to the Financial Statements
For the year ended December 31, 2021

Note 11 - Subsequent Events

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through May 31, 2023, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the County Commission and
Officeholders of Miller County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Miller County, which comprise the Statement of Receipts, Disbursements and Changes in Cash and Cash Equivalents - All Governmental Funds – Regulatory Basis and the Statement of Assets and Liabilities Arising from Cash Transactions Agency Funds - Regulatory Basis as of December 31, 2021, and the related Statements of Receipts, Disbursements and Changes in Cash and Cash Equivalents – Budget and Actual-All Governmental Funds Regulatory Basis, and the related notes to the financial statements, which collectively comprise the County’s basis financial statement, and have issued our report thereon dated May 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Miller County, Missouri’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Missouri’s internal control. Accordingly, we do not express an opinion on the effectiveness of Miller County, Missouri’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-01 to 2021-04 that we consider to be significant deficiencies.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS* - continued

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miller County, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2021-01.

Miller County, Missouri's Response to Findings

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

Purpose of This Report

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

CRWilliams & Associates LLC

St. Louis, Missouri
May 31, 2023

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

To the County Commissioner
Miller County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Miller County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Miller County, Missouri's major federal programs for the year ended December 31, 2021, and 2020. Miller County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Miller County, Missouri 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, 2021, and 2020.

Basis for Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in Auditor's Responsibilities for the Audit of the Compliance section of our report.

We are required to be independent of Miller County, Missouri, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Miller County, Missouri's compliance with the compliance requirements referred to above.

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

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 grants agreements applicable to Miller County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Miller County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and 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 Miller County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and 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 Miller County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Miller County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Miller County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

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 our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

CRWilliams & Associates LLC

St. Louis, Missouri

May 31, 2023

The County of Miller
Tuscumbia, Missouri
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Total Federal Expenditures	Amount Sent to Subrecipients
U. S. DEPARTMENT OF HOMELAND SECURITY				
Passed through:				
97.036	Missouri Emergency Management Agency			
	Disaster Grants - Public Assistance Grants	PA07MO4238	\$ 332,547	\$ -
	Presidential Declared Disasters	PA07MO4451	118,918	-
	Subtotal for Missouri Emergency Management Agency		<u>451,465</u>	<u>-</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through:				
16.738	State Department of Public Safety - Edward Byrne Memorial Justice Assistance Grant	2020-MU-BX-0059-37 Subgrant #2020-LLEBG	\$ 8,190	\$ -
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through:				
20.205	Highway and Transportation Commission - Highway Planning and Const.	BRO-B066021	\$ 623,731	\$ -
U.S. DEPARTMENT OF TREASURY				
Passed through:				
21.019	Missouri State Treasurer's Office COVID-19 Relief		\$ 441,438	\$ 328,673
TOTAL			<u>\$ 1,524,824</u>	<u>\$ 328,673</u>

The County of Miller
Tuscumbia, Missouri
Notes to Schedule of Expenditures of Federal Awards
For the year ended December 31, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the County of Miller under programs of the federal government for the year ended December 31, 2021. 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 Miller, it is not intended to and does not present the financial position, changes in net assets, or cash flows, of the County of Miller.

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 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 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

During the year ended December 31, 2021 the County provided \$328,673 in federal awards to sub-recipients for the Schools, Cities and Fire Districts under Federal Assistance Listing Number 21.019.

NOTE 5 – DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (Unaudited)

The County received donated face masks, hand sanitizer, protective gloves and disinfected wipes from the State of Missouri during 2021.

The County of Miller
Tuscumbia, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

I. SUMMARY OF AUDITOR’S RESULT

A. Financial Statements

1. Type of Auditor’s report issued: Qualified – Regulatory Basis
2. Internal control over financial reporting:
 - a. Material Weakness(es) identified? 2021 Yes ___ No
 - b. Significant deficiency(ies) identified? 2021 Yes No ___
3. Noncompliance material to financial statements noted. 2021 Yes No ___

B. Federal Awards

1. Internal control over major federal programs:
 - a. Material weakness(es) identified? 2021 Yes ___ No
 - b. Significant deficiency(ies) identified? 2021 Yes ___ No
2. Type of auditor’s report issued on compliance for Major program: 2021 Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2CFR 200.516(a)? 2021 Yes ___ No
4. Identification of Major Federal Program

<u>Name Federal Program or Cluster Title</u>	<u>ALN Number</u>	<u>Expenditures</u>
COVID-19 Relief	21.019	441,438
Disaster Grants - Public Assistance Grants	97.036	332,547
Presidential Declared Disasters	97.036	118,918
Highway Planning and Constructions	20.205	623,731

5. Dollar threshold used to distinguish between type A and Type B programs \$ 750,000
6. Auditee qualified as a low-risk auditee? 2021 Yes ___ No

The County of Miller
Tuscumbia, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

II. FINANCIAL STATEMENT FINDINGS

Significant Deficiency and Noncompliance

2021-01: Budgetary Policies Noncompliance

Condition: During our audit for December 2021, we noted the following budgetary noncompliance:

1. The County did not allocate a budget for the Miller County Payroll Fund and Law Enforcement Sales Tax Fund.
2. The County actual expenditures exceeded the budget for the following funds:
 - a. Special Road & Bridge Fund
 - b. Assessment Fund
 - c. Law Enforcement Training Fund
 - d. 911 Emergency Fund
 - e. Shelter-Victims of Domestic Violence Fund
 - f. Lake Ja-ha Sewer Neighborhood Improvement District Fund
 - g. FEMA Disaster Relief Fund
 - h. COVID-19 Relief Fund
 - i. Collectors Tax Maintenance Fund
3. We noted the following funds had budgeted a deficit in 2021: 911 Emergency Fund, Miller County Employee Health Fund and Sheriff's Deputy Supplemental Salary Fund.

Criteria:

1. In accordance with Section 50.540, RSMo, the County's policy is to adopt a budget for each governmental fund. Adoption of a formal budget is required by law.
2. Section 50.740, RSMo prohibits expenditures in excess of approved budget.
3. State law require that, at the individual level, 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.

Cause: There is a significant deficiency in the budgetary system in the County. In addition, the County has poor budgetary control.

Effect: These conditions were a violation of the budgetary policies. These will lead to overspending of funds and misappropriation of assets.

Recommendation: We recommend that the County strictly adheres to the internal budgetary control procedures and the statutory requirements established for the State of Missouri. It is also recommended that the budgetary system be regularly reviewed.

The County of Miller
Tuscumbia, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

2021-01: Budgetary Policies Noncompliance-continued

Management Response:

1. Miller County Payroll Fund and the Law Enforcement Sales Tax Fund were not created until late 2021.
2. All funds that had disbursements that exceeded budgeted amounts occurred unforeseen expenditures in 2021.
3. 911 Emergency Fund had end of year payroll taxes after the last fund transfer that put them in the negative.

Significant Deficiencies

2021-02: Unrecorded Certificate of Deposit Transactions

Condition: We noted during our audit that the certificate of deposit redemption and reinvestment were not completely and timely recorded.

Criteria: Under Missouri law, Counties are required to provide supporting documents, such as certificates of deposit, for all outstanding balances of deposits. Failure to provide these documents may violate Missouri Revised Statutes Section 110.020, which requires that all county officers keep accurate records and accounts of all funds and securities received and disbursed on behalf of the county.

Cause: This condition was caused by a lack of internal control policy in place over investment transactions.

Effect: It is difficult to verify the accuracy of the county's financial records and ensure that funds are being properly managed and accounted for. Thus, it may lead to reporting inaccuracies in the financial statements and notes to the financial statements.

Recommendation: We recommend that the County implement proper investment management practices and ensure that it has proper investment management practices in place to prevent future issues with missing documentation. This may involve implementing better record-keeping procedures and training staff on proper investment management practices.

Management Response: The untimely recording of the certificate of deposit was due to the late notification of the receipt. One of the Certificate of Deposits from the bank didn't come with a receipt or slip, to notify the County in December and it was entered in January.

The County of Miller
Tuscumbia, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

2021-03: Internal Controls over Property Tax System

Criteria: Strong internal controls over property tax require the property tax system access be restricted to only allow officials and personnel to access functions necessary for their duties, and the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Condition: During our audit, we noted that the County Collector has full access to make changes to the property tax system. Also, the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Cause: The County Collector had full access to make changes to the property tax system, and the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Effect: Due to the County Collector's full access to make changes to the property tax system and without a regular review of tax additions and abatements, erroneous or fraudulent changes to the property tax system may occur and not be detected in a timely manner.

Recommendation: We recommend the County Collector and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, we recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Management's Response: We continue to complete this procedure to ensure all changes are reviewed, balanced and acknowledged on a monthly basis. Effective June 1, 2023, the Collector's Office will have new collector software that will interact directly with the Assessor's software. The Assessor's office will make the changes or add new accounts and the Collector's office will receive updated information in the collector's software to prepare the statement. The Collector's office will not be making any changes to any tax accounts going forward. We will continue our procedure to balance the monthly reports and provide them to the County Clerk to provide to the County Commission

The County of Miller
Tuscumbia, Missouri
Schedule of Findings and Responses
For the year ended December 31, 2021

2021-04: Negative Fund Balances

Criteria: Reconciliations must be performed to ensure proper cash handling and cash management of funds.

Condition: During our audit, we noted Sheriff's Deputy Supplemental Salary Fund and Jail Fund had negative fund balances.

Cause: Management is not monitoring cash balances to ensure positive fund balances for all funds.

Effect: Not monitoring accurate cash balances can create a negative balance, which could hinder the financial reporting process and cause funds not to be maintained properly.

Recommendation: We recommend the County Treasurer and County Clerk work together to maintain positive fund balances within all governmental funds.

Management's Response: The Sheriff's Deputy Supplemental Salary Fund revenues come from the State of Missouri for one hundred percent of its funding. The fund is always in the negative because the reimbursements are not received as needed. The 911 Emergency Fund and Jail Fund are both dependent on transfers from Capital Improvement. At the end of every year we continuously amend the budget for larger transfers to bring the funds out of the negative but fall short. We will transfer larger amounts in the future.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COST

There were no federal awards findings as of December 31, 2021 and 2020.

The County of Miller
Tuscumbia, Missouri
Status of Prior Year Audit Findings
For the year ended December 31, 2021

2020-001: Annual Budget Findings

Criteria: Missouri statutes require Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget and funds are not to be budgeted at a deficit. Additionally, expenditures are not to exceed available funds, resulting in a deficit fund balance available.

Condition: During the audit, it was noted the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures in 2020: General Revenue, Special Road and Bridge, 911 Emergency, Election Services, Emergency Management, FEMA Disaster Money, Lake Ja-Ha Neighborhood Improvement District, Prosecuting Attorney's Training, Shelter for Victims of Domestic Violence, and TIF #2 Prewitt's Point. We also noted the following funds had expenditures that exceeded available funds, resulting in a deficit fund balance available for 2020: 911 Emergency, Emergency Management, and Jail.

Cause: Oversight.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds, failing to prepare budgets in certain funds, budgeting certain funds with a deficit balance, and expending funds in excess of funds available in certain funds.

Recommendation: We recommend that the County adopt a budget for all funds and periodically review its actual expenditures. as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated on findings 2021-01

2020-002: Internal Controls over Payroll Expense

Criteria: Strong internal controls over payroll expense require that there be a formal process over the approval of payroll processing and disbursement of payroll expense. In addition, accurate payroll processing should include payroll processing after receiving signed time sheets or cards in a timely manner to process payroll.

Condition: During our audit, we noted payroll processing was being prepared prior to receiving properly signed time sheets or cards from all departments prior to the disbursement of cash related to payroll expense.

Cause: The County has not developed and implemented formal controls over payroll processing and disbursement of payroll expense.

The County of Miller
Tuscumbia, Missouri
Status of Prior Year Audit Findings
For the year ended December 31, 2021

Effect: Without a formal approval process over payroll processing and disbursement of payroll expense, improper cash disbursements related to payroll could be processed and disbursed either due to error or fraud.

Recommendation: We recommend the County develop and adopt formal policies and procedures that require time sheets or cards be received in a timely manner prior to the processing and disbursement of cash related to payroll expense. These policies and procedures would include receiving time sheets or cards that are signed by the employee as well as being signed by the supervisor prior to the disbursement of payroll checks.

Management's Response: During the process of the audit, the County Clerk has worked to develop and implement a process to ensure payroll processing and disbursement of payroll checks only occurs after receiving properly and timely prepared and signed time sheets or cards. This process will include delaying payroll for one week in order to receive properly and timely prepared and signed time sheets or cards prior to processing payroll disbursements. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Resolved as of December 31, 2021.

2020-003: Annual Settlement Preparation by County Collector

Criteria: Sections 139.160 and 139.190, RSMo, require County Collectors to file an annual settlement with the County Commission. This annual settlement accounts for all monies received from taxes and other sources. After approval, the annual settlement is required to be filed with the State Department of Revenue (DOR).

Condition: During our audit, we noted the County Collector has not prepared an annual settlement for the tax years ended February 29, 2016 through February 29, 2021.

Cause: The County Collector had not prepared annual settlements of property taxes for the years noted.

Effect: Due to County Collector not preparing these annual settlements, the County Clerk cannot ensure taxes charged and credited to the County Collector each year are accounted for properly, and the County Clerk and County Commission cannot verify the County Collector's accounts. Section 139.190 RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and the County Clerk to certify the amounts to the State. These procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendation: We recommend the County Collector prepare and file the outstanding annual settlements as required by State Law. In addition, if the County Collector needs assistance in the preparation of these outstanding annual settlements, the County Collector should hire outside accounting services.

The County of Miller
Tuscumbia, Missouri
Status of Prior Year Audit Findings
For the year ended December 31, 2021

Management's Response: The County Collector will work to prepare the outstanding annual settlements. The expected completion date is December 31, 2021. The County Collector's office phone number is (573) 369-1925.

Auditors' Evaluation: Resolved as of December 31, 2021.

2020-004: Bank Reconciliations Performed for All Bank Accounts

Criteria: Bank reconciliations must be performed to ensure all transactions are being recorded and cash is being properly reported.

Condition: During our audit, we noted that there were no bank reconciliations being prepared for the Collector's Tax Maintenance Fund.

Cause: The County Collector had not prepared a bank reconciliation for the Collector's Tax Maintenance Fund.

Effect: Not preparing a bank reconciliation could lead to the improper reporting of revenue, expense, and cash balance of the fund.

Recommendation: We recommend the County Collector prepare the bank reconciliations for the audit period and start preparing a bank reconciliation for the Collector's Tax Maintenance Fund on a monthly and timely basis.

Management's Response: The County Collector will work to prepare the outstanding monthly bank reconciliations for the audit period and will start to prepare the bank reconciliation for the Collector's Tax Maintenance Fund on a monthly and timely basis. The expected completion date is December 31, 2021. The County Collector's office phone number is (573) 369-1925.

Auditors' Evaluation: Resolved as of December 31, 2021.

2020-005: Internal Controls over Property Tax System

Criteria: Strong internal controls over property tax require the property tax system access be restricted to only allow officials and personnel to access functions necessary for their duties, and the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Condition: During our audit, we noted that the County Collector has full access to make changes to the property tax system. Also, the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

The County of Miller
Tuscumbia, Missouri
Status of Prior Year Audit Findings
For the year ended December 31, 2021

Cause: The County Collector had full access to make changes to the property tax system, and the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Effect: Due to the County Collector's full access to make changes to the property tax system and without a regular review of tax additions and abatements, erroneous or fraudulent changes to the property tax system may occur and not be detected in a timely manner.

Recommendation: We recommend the County Collector and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, we recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Management's Response: The County will develop and implement a process in writing to review additions and abatements entered into the property tax system by the County Collector. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated finding as 2021-03.

2020-006: Negative Fund Balances

Criteria: Reconciliations must be performed to ensure proper cash handling and cash management of funds.

Condition: During our audit, we noted several funds that had negative fund balances.

Cause: Management is not monitoring cash balances to ensure the positive fund balances for all funds.

Effect: Not monitoring accurate cash balances can create a negative balance, which could hinder the financial reporting process and cause funds not to be maintained properly.

Recommendation: We recommend the County Treasurer and County Clerk work together to maintain positive fund balances within all governmental funds.

Management's Response: The Treasurer and County Clerk will work to maintain positive fund balances in the future by monitoring fund balances. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910. The County Treasurer's (Phil Lawson) office phone number is (573) 369-1920.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated finding as 2021-04.

The County of Miller
Tuscumbia, Missouri
Status of Prior Year Audit Findings
For the year ended December 31, 2021

2020-007: Federal Expenditures in SEFA Contained Errors

Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended. CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: During our audit, we noted that the Schedule of Expenditures of Federal Awards (SEFA) contained errors.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: The County Clerk is working towards capturing all grant transactions in a manner sufficient to report the necessary information required on the SEFA by the next audit period. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369- 1910.

Auditors' Evaluation: Resolved as of December 31, 2021.



**MILLER COUNTY COLLECTOR OF REVENUE
JODY VANCE, COLLECTOR
PO BOX 217 2001 HWY 52
TUSCUMBIA, MO 65082
573-369-1925 (phone) 573-369-1885 (fax)**

May 31, 2023

To Whom It May Concern:

Below you will find the response to the Miller County Year Ending December 31, 2021 Schedule of Findings and Responses in reference to 2021-03: Internal Controls over Property Tax System.

This concern is the same as the Missouri State Audit dated August 2022. Our office prepared this response to that concern. We continue to complete this procedure to ensure all changes are reviewed, balanced and acknowledged on a monthly basis.

With no current approval process in effect between the Assessor, Clerk, Commission to Collector, to complete any Assessor changes before issuing them to the Collector's office, the Collector's office currently, on a monthly basis, obtains from the Assessor's Office a comprehensive Monthly Court Order (Add-On and Abatement) List Report. The Collector's Office prints Add-On and Abatement Reports to reconcile all Court Orders received by the Assessor's Office during the same time period. Then the Collector's office reconciles the Assessor's reports, court orders to that of Collector's reports. If there are any discrepancies, the Collector's Office notifies the Assessor's Office for corrections.

This reconciliation report is provided to the County Clerk, along with all supporting documentation. The County Clerk is to provide this information to the County Commission and the process will be acknowledged on the County Commission's agenda.

Effective June 1, 2023, the Collector's Office will have new collector software that will interact directly with the Assessor's software. The Assessor's office will make the changes or add new accounts and the Collector's office will receive updated information in the collector's software to prepare the statement. The Collector's office will not be making any changes to any tax accounts going forward. We will continue our procedure to balance the monthly reports and provide them to the County Clerk to provide to the County Commission.

Please contact me if you have any questions.

Sincerely,

Jody Vance

Miller County Collector



CLINTON A. JENKINS, COUNTY CLERK
MILLER COUNTY, MISSOURI
P.O. BOX 12 TUSCUMBIA MO 65082
clinton.jenkins@millercountymo.org
(573)369-1911

2021-01: Budgetary Policies Noncompliance-continued

Management Response:

1. Miller County Payroll Fund and the Law Enforcement Sales Tax Fund were not created until late 2021.
2. All funds that had disbursements that exceeded budgeted amounts occurred unforeseen expenditures in 2021.
3. 911 Emergency Fund had end of year payroll taxes after the last fund transfer that put them in the negative.

Significant Deficiencies

2021-02: Unrecorded Certificate of Deposit Transactions

Condition: We noted during our audit that the certificate of deposit redemption and reinvestment were not completely and timely recorded.

Criteria: Under Missouri law, Counties are required to provide supporting documents, such as certificates of deposit, for all outstanding balances of deposits. Failure to provide these documents may violate Missouri Revised Statutes Section 110.020, which requires that all county officers keep accurate records and accounts of all funds and securities received and disbursed on behalf of the county.

Cause: This condition was caused by a lack of internal control policy in place over investment transactions.

Effect: It is difficult to verify the accuracy of the county's financial records and ensure that funds are being properly managed and accounted for. Thus, it may lead to reporting inaccuracies in the financial statements and notes to the financial statements.

Recommendation: We recommend that the County implement proper investment management practices and ensure that it has proper investment management practices in place to prevent future issues with missing documentation. This may involve implementing better record-keeping procedures and training staff on proper investment management practices.



CLINTON A. JENKINS, COUNTY CLERK
MILLER COUNTY, MISSOURI
P.O. BOX 12 TUSCUMBIA MO 65082
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(573)369-1911

Management Response: The untimely recording of the certificate of deposit was due to the late notification of the receipt. One of the Certificate of Deposits from the bank didn't come with a receipt or slip, to notify the County in December and it was entered in January.



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2021-03: Internal Controls over Property Tax System

Criteria: Strong internal controls over property tax require the property tax system access be restricted to only allow officials and personnel to access functions necessary for their duties, and the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Condition: During our audit, we noted that the County Collector has full access to make changes to the property tax system. Also, the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Cause: The County Collector had full access to make changes to the property tax system, and the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Effect: Due to the County Collector's full access to make changes to the property tax system and without a regular review of tax additions and abatements, erroneous or fraudulent changes to the property tax system may occur and not be detected in a timely manner.

Recommendation: We recommend the County Collector and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, we recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Management's Response: We continue to complete this procedure to ensure all changes are reviewed, balanced and acknowledged on a monthly basis. Effective June 1, 2023, the Collector's Office will have new collector software that will interact directly with the Assessor's software. The Assessor's office will make the changes or add new accounts and the Collector's office will receive updated information in the collector's software to prepare the statement. The Collector's office will not be making any changes to any tax accounts going forward. We will continue our procedure to balance the monthly reports and provide them to the County Clerk to provide to the County Commission



CLINTON A. JENKINS, COUNTY CLERK
MILLER COUNTY, MISSOURI
P.O. BOX 12 TUSCUMBIA MO 65082
clinton.jenkins@millercountymo.org
(573)369-1911

2021-04: Negative Fund Balances

Criteria: Reconciliations must be performed to ensure proper cash handling and cash management of funds.

Condition: During our audit, we noted Sheriff's Deputy Supplemental Salary Fund and Jail Fund had negative fund balances.

Cause: Management is not monitoring cash balances to ensure positive fund balances for all funds.

Effect: Not monitoring accurate cash balances can create a negative balance, which could hinder the financial reporting process and cause funds not to be maintained properly.

Recommendation: We recommend the County Treasurer and County Clerk work together to maintain positive fund balances within all governmental funds.

Management's Response: The Sheriff's Deputy Supplemental Salary Fund revenues come from the State of Missouri for one hundred percent of its funding. The fund is always in the negative because the reimbursements are not received as needed. The 911 Emergency Fund and Jail Fund are both dependent on transfers from Capital Improvement. At the end of every year we continuously amend the budget for larger transfers to bring the funds out of the negative but fall short. We will transfer larger amounts in the future.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COST

There were no federal awards findings as of December 31, 2021 and 2020



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2020-001: Annual Budget Findings

Criteria: Missouri statutes requires Counties to prepare an annual budget as applicable to each fund. Expenditures are not to exceed the budget and funds are not to be budgeted at a deficit. Additionally, expenditures are not to exceed available funds, resulting in a deficit fund balance available.

Condition: During the audit, it was noted the County was not in compliance with Missouri budgetary statute RSMo. Chapter 50. The following funds had actual expenditures which exceeded the budgeted expenditures in 2020: General Revenue, Special Road and Bridge, 911 Emergency, Election Services, Emergency Management, FEMA Disaster Money, Lake Ja-Ha Neighborhood Improvement District, Prosecuting Attorney's Training, Shelter for Victims of Domestic Violence, and TIF #2 Prewitt's Point. We also noted the following funds had expenditures that exceeded available funds, resulting in a deficit fund balance available for 2020: 911 Emergency, Emergency Management, and Jail.

Cause: Oversight.

Effect: The County is in violation of Missouri Revised Statutes due to exceeding budgets in certain funds, failing to prepare budgets in certain funds, budgeting certain funds with a deficit balance, and expending funds in excess of funds available in certain funds.

Recommendation: We recommend that the County adopt a budget for all funds and periodically review its actual expenditures. as compared to budgeted amounts. An amended budget should be prepared and approved as necessary to comply with statutes.

Management's Response: The County Clerk will perform a detailed review of budgetary schedules and actual expenditures in order to ensure budgetary compliance, and amendments to the budget will be prepared and approved by the County Commission, if necessary. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated on

findings 2021-01



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2020-002: Internal Controls over Payroll Expense

Criteria: Strong internal controls over payroll expense require that there be a formal process over the approval of payroll processing and disbursement of payroll expense. In addition, accurate payroll processing should include payroll processing after receiving signed time sheets or cards in a timely manner to process payroll.

Condition: During our audit, we noted payroll processing was being prepared prior to receiving properly signed time sheets or cards from all departments prior to the disbursement of cash related to payroll expense. Cause: The County has not developed and implemented formal controls over payroll processing and disbursement of payroll expense.

Effect: Without a formal approval process over payroll processing and disbursement of payroll expense, improper cash disbursements related to payroll could be processed and disbursed either due to error or fraud.

Recommendation: We recommend the County develop and adopt formal policies and procedures that require time sheets or cards be received in a timely manner prior to the processing and disbursement of cash related to payroll expense. These policies and procedures would include receiving time sheets or cards that are signed by the employee as well as being signed by the supervisor prior to the disbursement of payroll checks.

Management's Response: During the process of the audit, the County Clerk has worked to develop and implement a process to ensure payroll processing and disbursement of payroll checks only occurs after receiving properly and timely prepared and signed time sheets or cards. This process will include delaying payroll for one week in order to receive properly and timely prepared and signed time sheets or cards prior to processing payroll disbursements. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Resolved as of December 31, 2021.



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2020-003: Annual Settlement Preparation by County Collector

Criteria: Sections 139.160 and 139.190, RSMo, require County Collectors to file an annual settlement with the County Commission. This annual settlement accounts for all monies received from taxes and other sources. After approval, the annual settlement is required to be filed with the State Department of Revenue (DOR).

Condition: During our audit, we noted the County Collector has not prepared an annual settlement for the tax years ended February 29, 2016 through February 29, 2021.

Cause: The County Collector had not prepared annual settlements of property taxes for the years noted.

Effect: Due to County Collector not preparing these annual settlements, the County Clerk cannot ensure taxes charged and credited to the County Collector each year are accounted for properly, and the County Clerk and County Commission cannot verify the County Collector's accounts. Section 139.190 RSMo, requires the County Commission to carefully and fully examine the annual settlement of the County Collector and the County Clerk to certify the amounts to the State. These procedures are intended to establish checks and balances related to the collection of property taxes.

Recommendation: We recommend the County Collector prepare and file the outstanding annual settlements as required by State Law. In addition, if the County Collector needs assistance in the preparation of these outstanding annual settlements, the County Collector should hire outside accounting services.

Management's Response: The County Collector will work to prepare the outstanding annual settlements.

The expected completion date is December 31, 2021. The County Collector's office phone number is
(573) 369-1925.

Auditors' Evaluation: Resolved as of December 31, 2021.



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2020-004: Bank Reconciliations Performed for All Bank Accounts

Criteria: Bank reconciliations must be performed to ensure all transactions are being recorded and cash is being properly reported.

Condition: During our audit, we noted that there were no bank reconciliations being prepared for the Collector's Tax Maintenance Fund.

Cause: The County Collector had not prepared a bank reconciliation for the Collector's Tax Maintenance Fund.

Effect: Not preparing a bank reconciliation could lead to the improper reporting of revenue, expense, and cash balance of the fund.

Recommendation: We recommend the County Collector prepare the bank reconciliations for the audit period and start preparing a bank reconciliation for the Collector's Tax Maintenance Fund on a monthly and timely basis.

Management's Response: The County Collector will work to prepare the outstanding monthly bank reconciliations for the audit period and will start to prepare the bank reconciliation for the Collector's Tax Maintenance Fund on a monthly and timely basis. The expected completion date is December 31, 2021. The County Collector's office phone number is (573) 369-1925.

Auditors' Evaluation: Resolved as of December 31, 2021.



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2020-005: Internal Controls over Property Tax System

Criteria: Strong internal controls over property tax require the property tax system access be restricted to only allow officials and personnel to access functions necessary for their duties, and the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Condition: During our audit, we noted that the County Collector has full access to make changes to the property tax system. Also, the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Cause: The County Collector had full access to make changes to the property tax system, and the County Clerk and County Commission do not review additions and abatements entered into the property tax system by the County Collector.

Effect: Due to the County Collector's full access to make changes to the property tax system and without a regular review of tax additions and abatements, erroneous or fraudulent changes to the property tax system may occur and not be detected in a timely manner.

Recommendation: We recommend the County Collector and County Commission ensure property tax system access is restricted to only allow officials and personnel to access functions necessary for their duties. In addition, we recommend the County Clerk and County Commission review additions and abatements entered into the property tax system by the County Collector.

Management's Response: The County will develop and implement a process in writing to review additions and abatements entered into the property tax system by the County Collector. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated finding as 2021-03.



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2020-006: Negative Fund Balances

Criteria: Reconciliations must be performed to ensure proper cash handling and cash management of funds.

Condition: During our audit, we noted several funds that had negative fund balances.

Cause: Management is not monitoring cash balances to ensure the positive fund balances for all funds.

Effect: Not monitoring accurate cash balances can create a negative balance, which could hinder the financial reporting process and cause funds not to be maintained properly.

Recommendation: We recommend the County Treasurer and County Clerk work together to maintain positive fund balances within all governmental funds.

Management's Response: The Treasurer and County Clerk will work to maintain positive fund balances in the future by monitoring fund balances. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369-1910. The County Treasurer's (Phil Lawson) office phone number is (573) 369-1920.

Auditors' Evaluation: Unresolved as of December 31, 2021, repeated finding as 2021-04.



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2020-007: Federal Expenditures in SEFA Contained Errors

Federal Grantor: All Programs
Pass-Through Grantor: All Programs
Federal CFDA Number: All Programs
Program Title: All Programs

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200 requires auditees to prepare an accurate Schedule of Expenditures of Federal Awards (SEFA) containing awards expended. CFDA title and number, award number, name of the Federal agency, and name of pass-through entity.

Condition: During our audit, we noted that the Schedule of Expenditures of Federal Awards (SEFA) contained errors.

Cause: Management did not follow reporting requirements related to the Schedule of Expenditures of Federal Awards.

Effect: Federal expenditures reported in the SEFA were incorrect.

Recommendation: We recommend management develop internal controls over reporting and consult with outside accountants, if possible, to ensure an accurate SEFA is prepared.

Management's Response: The County Clerk is working towards capturing all grant transactions in a manner sufficient to report the necessary information required on the SEFA by the next audit period. The expected completion date is December 31, 2021. The County Clerk's (Clinton Jenkins) office phone number is (573) 369- 1910.

Auditors' Evaluation: Resolved as of December 31, 2021.



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