



SCOTT FITZPATRICK
MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Harrison County, Missouri

The Office of the State Auditor contracted for an audit of Harrison County's financial statements for the 2 years ended December 31, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "S. Fitzpatrick". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Scott Fitzpatrick
State Auditor

January 2024
Report No. 2024-006



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the audit of Harrison County

2022-001	The Sheriff's office and Prosecuting Attorney's office prepare proper monthly bank reconciliations.
2022-002	The county implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.
2022-003	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards (SEFA) completely and accurately states the expenditures of federal awards of the county each year, such as performing a reconciliation between the Schedule of Expenditures of Federal Awards (SEFA) and underlying accounting records.

ANNUAL FINANCIAL REPORT

HARRISON COUNTY, MISSOURI

For the Years Ended
December 31, 2022 and 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

HARRISON COUNTY, MISSOURI

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INTRODUCTORY SECTION

HARRISON COUNTY, MISSOURI
List of Elected Officials 2021-2022

County Commission

Presiding Commissioner – Jack Hodge

Commissioner, North District – Mike Smith

Commissioner, Southern District – Jim Holcomb

Other Elected Officials

Assessor – Lila Mae Craig

Collector/Treasurer – Cheryl Coleman

County Clerk – Greta Bottcher

Coroner – Zach Wilson

Prosecuting Attorney – Johnathan Meyer

Public Administrator – Kimberly King

Recorder/Circuit Clerk – C. Sherece Evins

Sheriff – Trevor Place

FINANCIAL SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Harrison County, Missouri

Opinion

We have audited the accompanying financial statements of Harrison County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Harrison County, Missouri, as of December 31, 2021 and 2022, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Harrison County, Missouri, as of December 31, 2021 and 2022, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, 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.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Harrison County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 30, 2023, on our consideration of Harrison 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 Harrison 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 the County's internal control over financial reporting and compliance.

McBride Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 30, 2023

HARRISON COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
General Revenue	\$ 2,177,267	\$ 1,525,682	\$ 1,158,092	\$ 2,544,857	\$ 1,637,966	\$ 1,122,052	\$ 3,060,771
Special Road & Bridge	1,637,516	1,753,146	1,728,069	1,662,593	2,830,025	2,135,409	2,357,209
Assessment	136,222	191,084	229,893	97,413	193,200	154,192	136,421
County Sheriff Revolving	22,648	4,560	5,067	22,141	1,250	10,177	13,214
Post Commission Training	6,136	1,610	-	7,746	1,967	2,535	7,178
Special Poor	42,813	20,282	13,760	49,335	20,458	6,258	63,535
Sheriff Training	13,848	4,444	4,917	13,375	4,528	3,550	14,353
Prosecuting Attorney Training	10,491	5,561	436	15,616	5,714	-	21,330
Prosecuting Attorney Bad Check	10,950	863	180	11,633	375	6,510	5,498
Prosecuting Attorney Retirement	3,373	3,359	3,366	3,366	3,372	3,366	3,372
Law Enforcement Restitution	31,846	3,614	15,737	19,723	3,213	7,533	15,403
911	113,332	320,552	322,593	111,291	277,553	284,313	104,531
Recorders Preservation	10,563	4,132	2,868	11,827	4,276	5,085	11,018
Harrison County Lake	288,670	30,930	13,548	306,052	28,024	15,801	318,275
Lottie Wilson Trust	29,568	152	-	29,720	212	-	29,932
Domestic Violence	306	456	762	-	456	455	1
Administrative Handling Fee	3,577	471	-	4,048	567	-	4,615
Coronavirus Relief	313,276	826	314,102	-	-	-	-
Local Emergency Planning Committee	5,534	19	2,239	3,314	24	-	3,338
Leah Trullinger Endowment	301,927	5,012	405	306,534	3,776	6,398	303,912
Recorders Technology	1,988	2,346	1,500	2,834	2,220	-	5,054
County Election Services	11,432	1,048	-	12,480	1,143	-	13,623
1/2 Cent Sales Tax Law Enforcement	118,275	843,914	840,490	121,699	942,656	928,580	135,775
Tax Maintenance	93,851	2,182	9,772	86,261	18,259	11,336	93,184
Eagleville Cemetery	36,567	187	2,659	34,095	233	1,785	32,543
Juvenile Restitution	1,639	94	-	1,733	110	490	1,353
FEMA/SEMA	535	-	535	-	-	-	-
Harrison County CAFO	7,635	39	-	7,674	55	-	7,729
Inmate Prisoner Detainee	41,400	45,560	40,444	46,516	44,763	43,089	48,190
School Building Revolving	-	-	-	-	28,917	28,917	-
American Rescue Act	-	811,850	1,168	810,682	817,262	970,911	657,033
Senior Citizen's Tax Board	16,676	63,506	57,018	23,164	65,277	64,119	24,322
Total	<u>\$ 5,489,861</u>	<u>\$ 5,647,481</u>	<u>\$ 4,769,620</u>	<u>\$ 6,367,722</u>	<u>\$ 6,937,851</u>	<u>\$ 5,812,861</u>	<u>\$ 7,492,712</u>

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

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

GENERAL REVENUE FUND				
Year Ended December 31,				
	2021		2022	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 491,000	\$ 480,712	\$ 480,000	\$ 491,597
Sales taxes	340,000	527,452	420,000	585,161
Intergovernmental	38,025	25,902	24,850	71,400
Charges for services	410,430	477,103	480,304	463,021
Interest	20,000	14,493	10,000	21,383
Other	-	20	50	5,404
Transfers in	2,000	-	-	-
Total Receipts	<u>\$ 1,301,455</u>	<u>\$ 1,525,682</u>	<u>\$ 1,415,204</u>	<u>\$ 1,637,966</u>
DISBURSEMENTS				
County Commission	\$ 96,692	\$ 91,292	\$ 97,192	\$ 88,796
County Clerk	91,155	82,853	91,198	75,840
Elections	71,690	60,950	111,163	84,998
Buildings and grounds	386,509	142,804	387,402	218,256
Treasurer	129,653	121,679	130,374	124,693
Recorder of Deeds	45,469	43,154	45,348	41,926
Court administration	24,540	14,526	23,772	14,925
Public Administrator	59,609	53,858	59,804	52,261
Prosecuting Attorney	119,109	109,723	121,692	110,401
Juvenile Officer	41,986	8,955	41,986	8,225
Coroner	27,842	16,698	27,842	23,300
Other Government	251,437	233,357	289,207	239,038
Transfers out	284,500	169,347	253,395	33,361
Emergency fund	200,000	8,896	200,000	6,032
Total Disbursements	<u>\$ 1,830,191</u>	<u>\$ 1,158,092</u>	<u>\$ 1,880,375</u>	<u>\$ 1,122,052</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (528,736)	\$ 367,590	\$ (465,171)	\$ 515,914
CASH AND INVESTMENTS, JANUARY 1	<u>2,177,267</u>	<u>2,177,267</u>	<u>2,544,857</u>	<u>2,544,857</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,648,531</u></u>	<u><u>\$ 2,544,857</u></u>	<u><u>\$ 2,079,686</u></u>	<u><u>\$ 3,060,771</u></u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	650,000	738,081	700,000	804,596	-	-	-	-
Intergovernmental	2,272,093	917,998	2,269,600	1,911,093	195,100	182,719	196,770	186,455
Charges for services	35,000	65,095	60,000	97,624	13,500	7,326	4,800	5,841
Interest	14,000	9,837	7,000	16,712	1,200	1,039	1,660	904
Other	3,000	21,600	20,000	-	-	-	-	-
Transfers in	-	535	-	-	-	-	-	-
Total Receipts	<u>\$ 2,974,093</u>	<u>\$ 1,753,146</u>	<u>\$ 3,056,600</u>	<u>\$ 2,830,025</u>	<u>\$ 209,800</u>	<u>\$ 191,084</u>	<u>\$ 203,230</u>	<u>\$ 193,200</u>
DISBURSEMENTS								
Salaries	\$ 203,580	\$ 160,639	\$ 169,898	\$ 146,463	\$ 120,073	\$ 98,197	\$ 102,903	\$ 97,320
Employee fringe benefits	60,174	48,905	60,998	57,240	24,764	20,393	19,072	20,968
Materials and supplies	44,000	25,700	49,000	36,649	4,000	4,747	4,000	2,836
Services and other	109,950	25,004	94,000	39,497	94,200	89,677	20,700	14,765
Capital outlay	120,000	55,425	120,000	54,034	20,000	14,879	20,000	18,303
Construction	2,175,010	1,412,396	2,168,927	1,801,526	-	-	-	-
Transfers out	-	-	-	-	2,000	2,000	-	-
Total Disbursements	<u>\$ 2,712,714</u>	<u>\$ 1,728,069</u>	<u>\$ 2,662,823</u>	<u>\$ 2,135,409</u>	<u>\$ 265,037</u>	<u>\$ 229,893</u>	<u>\$ 166,675</u>	<u>\$ 154,192</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 261,379	\$ 25,077	\$ 393,777	\$ 694,616	\$ (55,237)	\$ (38,809)	\$ 36,555	\$ 39,008
CASH AND INVESTMENTS, JANUARY 1	<u>1,637,516</u>	<u>1,637,516</u>	<u>1,662,593</u>	<u>1,662,593</u>	<u>136,222</u>	<u>136,222</u>	<u>97,413</u>	<u>97,413</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,898,895</u>	<u>\$ 1,662,593</u>	<u>\$ 2,056,370</u>	<u>\$ 2,357,209</u>	<u>\$ 80,985</u>	<u>\$ 97,413</u>	<u>\$ 133,968</u>	<u>\$ 136,421</u>

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

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

	COUNTY SHERIFF REVOLVING FUND				POST COMMISSION TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,500	1,578	2,500	1,910
Charges for services	2,000	4,440	5,000	1,150	-	-	-	-
Interest	150	120	200	100	35	32	35	57
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,150</u>	<u>\$ 4,560</u>	<u>\$ 5,200</u>	<u>\$ 1,250</u>	<u>\$ 2,535</u>	<u>\$ 1,610</u>	<u>\$ 2,535</u>	<u>\$ 1,967</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,600	5,067	4,000	1,785	2,600	-	2,535	2,535
Capital outlay	-	-	16,000	8,392	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,600</u>	<u>\$ 5,067</u>	<u>\$ 20,000</u>	<u>\$ 10,177</u>	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ 2,535</u>	<u>\$ 2,535</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (3,450)	\$ (507)	\$ (14,800)	\$ (8,927)	\$ (65)	\$ 1,610	\$ -	\$ (568)
CASH AND INVESTMENTS, JANUARY 1	<u>22,648</u>	<u>22,648</u>	<u>22,141</u>	<u>22,141</u>	<u>6,136</u>	<u>6,136</u>	<u>7,746</u>	<u>7,746</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 19,198</u>	<u>\$ 22,141</u>	<u>\$ 7,341</u>	<u>\$ 13,214</u>	<u>\$ 6,071</u>	<u>\$ 7,746</u>	<u>\$ 7,746</u>	<u>\$ 7,178</u>

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

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

	SPECIAL POOR FUND				SHERIFF TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	20,000	20,000	20,000	20,000	-	-	-	-
Charges for services	-	-	-	-	3,500	4,380	3,500	4,430
Interest	300	282	200	458	116	64	50	98
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 20,300</u>	<u>\$ 20,282</u>	<u>\$ 20,200</u>	<u>\$ 20,458</u>	<u>\$ 3,616</u>	<u>\$ 4,444</u>	<u>\$ 3,550</u>	<u>\$ 4,528</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	22,200	13,760	22,200	6,258	6,000	4,917	3,550	3,550
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	2,000	-	-	-
Total Disbursements	<u>\$ 22,200</u>	<u>\$ 13,760</u>	<u>\$ 22,200</u>	<u>\$ 6,258</u>	<u>\$ 8,000</u>	<u>\$ 4,917</u>	<u>\$ 3,550</u>	<u>\$ 3,550</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,900)	\$ 6,522	\$ (2,000)	\$ 14,200	\$ (4,384)	\$ (473)	\$ -	\$ 978
CASH AND INVESTMENTS, JANUARY 1	<u>42,813</u>	<u>42,813</u>	<u>49,335</u>	<u>49,335</u>	<u>13,848</u>	<u>13,848</u>	<u>13,375</u>	<u>13,375</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 40,913</u>	<u>\$ 49,335</u>	<u>\$ 47,335</u>	<u>\$ 63,535</u>	<u>\$ 9,464</u>	<u>\$ 13,375</u>	<u>\$ 13,375</u>	<u>\$ 14,353</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,500	5,499	4,000	5,571	950	806	710	326
Interest	60	62	70	143	100	57	55	49
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,560</u>	<u>\$ 5,561</u>	<u>\$ 4,070</u>	<u>\$ 5,714</u>	<u>\$ 1,050</u>	<u>\$ 863</u>	<u>\$ 765</u>	<u>\$ 375</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	6,460	6,460
Materials and supplies	-	-	-	-	100	100	-	-
Services and other	1,500	436	1,500	-	200	80	300	50
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,500</u>	<u>\$ 436</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 180</u>	<u>\$ 6,760</u>	<u>\$ 6,510</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,060	\$ 5,125	\$ 2,570	\$ 5,714	\$ 750	\$ 683	\$ (5,995)	\$ (6,135)
CASH AND INVESTMENTS, JANUARY 1	<u>10,491</u>	<u>10,491</u>	<u>15,616</u>	<u>15,616</u>	<u>10,950</u>	<u>10,950</u>	<u>11,633</u>	<u>11,633</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 11,551</u>	<u>\$ 15,616</u>	<u>\$ 18,186</u>	<u>\$ 21,330</u>	<u>\$ 11,700</u>	<u>\$ 11,633</u>	<u>\$ 5,638</u>	<u>\$ 5,498</u>

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

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

	PROSECUTING ATTORNEY RETIREMENT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,500	3,450	3,450	3,100
Interest	20	12	5	11	350	164	164	113
Other	-	-	-	-	-	-	-	-
Transfers in	3,500	3,347	3,500	3,361	-	-	-	-
Total Receipts	<u>\$ 3,520</u>	<u>\$ 3,359</u>	<u>\$ 3,505</u>	<u>\$ 3,372</u>	<u>\$ 3,850</u>	<u>\$ 3,614</u>	<u>\$ 3,614</u>	<u>\$ 3,213</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	3,500	3,366	3,500	3,366	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	16,250	4,737	14,000	4,747
Capital outlay	-	-	-	-	11,000	11,000	8,000	2,786
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,500</u>	<u>\$ 3,366</u>	<u>\$ 3,500</u>	<u>\$ 3,366</u>	<u>\$ 27,250</u>	<u>\$ 15,737</u>	<u>\$ 22,000</u>	<u>\$ 7,533</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 20	\$ (7)	\$ 5	\$ 6	\$ (23,400)	\$ (12,123)	\$ (18,386)	\$ (4,320)
CASH AND INVESTMENTS, JANUARY 1	<u>3,373</u>	<u>3,373</u>	<u>3,366</u>	<u>3,366</u>	<u>31,846</u>	<u>31,846</u>	<u>19,723</u>	<u>19,723</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,393</u>	<u>\$ 3,366</u>	<u>\$ 3,371</u>	<u>\$ 3,372</u>	<u>\$ 8,446</u>	<u>\$ 19,723</u>	<u>\$ 1,337</u>	<u>\$ 15,403</u>

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

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

	911 FUND				RECORDERS PRESERVATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	140,000	124,981	113,799	119,568	-	-	-	-
Charges for services	80,620	52,015	75,634	84,345	3,000	4,073	3,000	4,197
Interest	600	406	435	515	120	59	80	79
Other	-	25	-	-	-	-	-	-
Transfers in	223,500	143,125	184,019	73,125	-	-	-	-
Total Receipts	<u>\$ 444,720</u>	<u>\$ 320,552</u>	<u>\$ 373,887</u>	<u>\$ 277,553</u>	<u>\$ 3,120</u>	<u>\$ 4,132</u>	<u>\$ 3,080</u>	<u>\$ 4,276</u>
DISBURSEMENTS								
Salaries	\$ 217,180	\$ 153,944	\$ 173,560	\$ 131,770	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	52,386	44,750	56,477	36,495	-	-	-	-
Materials and supplies	4,000	3,839	3,500	3,396	1,500	1,206	1,500	971
Services and other	133,850	110,266	129,850	102,335	4,500	583	4,500	2,704
Capital outlay	36,550	9,794	10,500	10,317	1,500	1,079	1,500	1,410
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 443,966</u>	<u>\$ 322,593</u>	<u>\$ 373,887</u>	<u>\$ 284,313</u>	<u>\$ 7,500</u>	<u>\$ 2,868</u>	<u>\$ 7,500</u>	<u>\$ 5,085</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 754	\$ (2,041)	\$ -	\$ (6,760)	\$ (4,380)	\$ 1,264	\$ (4,420)	\$ (809)
CASH AND INVESTMENTS, JANUARY								
1	<u>113,332</u>	<u>113,332</u>	<u>111,291</u>	<u>111,291</u>	<u>10,563</u>	<u>10,563</u>	<u>11,827</u>	<u>11,827</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ 114,086</u>	<u>\$ 111,291</u>	<u>\$ 111,291</u>	<u>\$ 104,531</u>	<u>\$ 6,183</u>	<u>\$ 11,827</u>	<u>\$ 7,407</u>	<u>\$ 11,018</u>

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

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

	HARRISON COUNTY LAKE FUND				LOTTIE WILSON TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	20	40	20	105	-	-	-	-
Charges for services	20,000	21,831	20,000	23,070	-	-	-	-
Interest	2,500	1,509	1,000	2,249	250	152	75	212
Other	3,000	7,550	3,000	2,600	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 25,520</u>	<u>\$ 30,930</u>	<u>\$ 24,020</u>	<u>\$ 28,024</u>	<u>\$ 250</u>	<u>\$ 152</u>	<u>\$ 75</u>	<u>\$ 212</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	38,000	13,548	14,500	13,292	-	-	-	-
Capital outlay	-	-	10,000	2,509	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 38,000</u>	<u>\$ 13,548</u>	<u>\$ 24,500</u>	<u>\$ 15,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (12,480)	\$ 17,382	\$ (480)	\$ 12,223	\$ 250	\$ 152	\$ 75	\$ 212
CASH AND INVESTMENTS, JANUARY 1	<u>288,670</u>	<u>288,670</u>	<u>306,052</u>	<u>306,052</u>	<u>29,568</u>	<u>29,568</u>	<u>29,720</u>	<u>29,720</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 276,190</u>	<u>\$ 306,052</u>	<u>\$ 305,572</u>	<u>\$ 318,275</u>	<u>\$ 29,818</u>	<u>\$ 29,720</u>	<u>\$ 29,795</u>	<u>\$ 29,932</u>

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

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

	DOMESTIC VIOLENCE FUND				ADMINISTRATIVE HANDLING FEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	480	454	500	455	700	452	700	535
Interest	1	2	1	1	35	19	25	32
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 481</u>	<u>\$ 456</u>	<u>\$ 501</u>	<u>\$ 456</u>	<u>\$ 735</u>	<u>\$ 471</u>	<u>\$ 725</u>	<u>\$ 567</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	762	762	501	455	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 762</u>	<u>\$ 762</u>	<u>\$ 501</u>	<u>\$ 455</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (281)	\$ (306)	\$ -	\$ 1	\$ 735	\$ 471	\$ 725	\$ 567
CASH AND INVESTMENTS, JANUARY 1	<u>306</u>	<u>306</u>	<u>-</u>	<u>-</u>	<u>3,577</u>	<u>3,577</u>	<u>4,048</u>	<u>4,048</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 4,312</u>	<u>\$ 4,048</u>	<u>\$ 4,773</u>	<u>\$ 4,615</u>

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

	CORONAVIRUS RELIEF FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,000	-	3,000	-
Charges for services	-	-	-	-	-	-	-	-
Interest	4,000	826	-	-	40	19	50	24
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,000</u>	<u>\$ 826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,040</u>	<u>\$ 19</u>	<u>\$ 3,050</u>	<u>\$ 24</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	2,110	-	110	-
Services and other	314,102	314,102	-	-	3,250	2,239	3,250	-
Capital outlay	-	-	-	-	-	-	2,800	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 314,102</u>	<u>\$ 314,102</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,360</u>	<u>\$ 2,239</u>	<u>\$ 6,160</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (310,102)	\$ (313,276)	\$ -	\$ -	\$ (2,320)	\$ (2,220)	\$ (3,110)	\$ 24
CASH AND INVESTMENTS, JANUARY 1	<u>313,276</u>	<u>313,276</u>	<u>-</u>	<u>-</u>	<u>5,534</u>	<u>5,534</u>	<u>3,314</u>	<u>3,314</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,214</u>	<u>\$ 3,314</u>	<u>\$ 204</u>	<u>\$ 3,338</u>

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

	LEAH TRULLINGER ENDOWMENT FUND				RECORDERS TECHNOLOGY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,600	2,333	1,600	2,187
Interest	3	12	10	3,776	5	13	5	33
Other	5,000	5,000	5,000	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 5,003</u>	<u>\$ 5,012</u>	<u>\$ 5,010</u>	<u>\$ 3,776</u>	<u>\$ 1,605</u>	<u>\$ 2,346</u>	<u>\$ 1,605</u>	<u>\$ 2,220</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	5,003	405	8,200	6,398	-	-	-	-
Capital outlay	-	-	-	-	1,500	1,500	1,500	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,003</u>	<u>\$ 405</u>	<u>\$ 8,200</u>	<u>\$ 6,398</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 4,607	\$ (3,190)	\$ (2,622)	\$ 105	\$ 846	\$ 105	\$ 2,220
CASH AND INVESTMENTS, JANUARY 1	<u>301,927</u>	<u>301,927</u>	<u>306,534</u>	<u>306,534</u>	<u>1,988</u>	<u>1,988</u>	<u>2,834</u>	<u>2,834</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 301,927</u>	<u>\$ 306,534</u>	<u>\$ 303,344</u>	<u>\$ 303,912</u>	<u>\$ 2,093</u>	<u>\$ 2,834</u>	<u>\$ 2,939</u>	<u>\$ 5,054</u>

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

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

	COUNTY ELECTION SERVICES FUND				HALF CENT SALES TAX LAW ENFORCEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	660,000	738,081	680,000	804,596
Intergovernmental	700	987	1,000	533	29,000	4,083	41,000	4,608
Charges for services	-	-	-	-	100,499	33,291	107,061	132,418
Interest	75	61	50	96	1,000	455	400	1,034
Other	525	-	-	514	4,000	4	-	-
Transfers in	-	-	-	-	97,000	68,000	120,860	-
Total Receipts	<u>\$ 1,300</u>	<u>\$ 1,048</u>	<u>\$ 1,050</u>	<u>\$ 1,143</u>	<u>\$ 891,499</u>	<u>\$ 843,914</u>	<u>\$ 949,321</u>	<u>\$ 942,656</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 470,072	\$ 397,042	\$ 463,721	\$ 403,341
Employee fringe benefits	-	-	-	-	112,250	89,715	128,187	117,506
Materials and supplies	-	-	-	-	38,135	40,228	41,270	33,854
Services and other	-	-	-	-	137,185	143,936	181,179	224,158
Capital outlay	700	-	700	-	130,140	126,444	122,000	106,596
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	43,125	-	43,125
Total Disbursements	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$ 887,782</u>	<u>\$ 840,490</u>	<u>\$ 936,357</u>	<u>\$ 928,580</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 1,048	\$ 350	\$ 1,143	\$ 3,717	\$ 3,424	\$ 12,964	\$ 14,076
CASH AND INVESTMENTS, JANUARY 1	<u>11,432</u>	<u>11,432</u>	<u>12,480</u>	<u>12,480</u>	<u>118,275</u>	<u>118,275</u>	<u>121,699</u>	<u>121,699</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 12,032</u>	<u>\$ 12,480</u>	<u>\$ 12,830</u>	<u>\$ 13,623</u>	<u>\$ 121,992</u>	<u>\$ 121,699</u>	<u>\$ 134,663</u>	<u>\$ 135,775</u>

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

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

	TAX MAINTENANCE FUND				EAGLEVILLE CEMETERY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	26,000	1,667	20,000	17,492	-	-	-	-
Interest	1,000	515	180	767	400	187	210	233
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 27,000</u>	<u>\$ 2,182</u>	<u>\$ 20,180</u>	<u>\$ 18,259</u>	<u>\$ 400</u>	<u>\$ 187</u>	<u>\$ 210</u>	<u>\$ 233</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	3,000	2,715	7,000	6,056	-	-	-	-
Services and other	11,600	6,363	11,600	4,155	3,000	2,659	3,000	1,785
Capital outlay	9,000	694	9,000	1,125	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 23,600</u>	<u>\$ 9,772</u>	<u>\$ 27,600</u>	<u>\$ 11,336</u>	<u>\$ 3,000</u>	<u>\$ 2,659</u>	<u>\$ 3,000</u>	<u>\$ 1,785</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 3,400	\$ (7,590)	\$ (7,420)	\$ 6,923	\$ (2,600)	\$ (2,472)	\$ (2,790)	\$ (1,552)
CASH AND INVESTMENTS, JANUARY 1	<u>93,851</u>	<u>93,851</u>	<u>86,261</u>	<u>86,261</u>	<u>36,567</u>	<u>36,567</u>	<u>34,095</u>	<u>34,095</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 97,251</u>	<u>\$ 86,261</u>	<u>\$ 78,841</u>	<u>\$ 93,184</u>	<u>\$ 33,967</u>	<u>\$ 34,095</u>	<u>\$ 31,305</u>	<u>\$ 32,543</u>

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

	JUVENILE RESTITUTION FUND				FEMA/SEMA FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,635	85	1,646	100	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	11	9	11	10	5	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,646</u>	<u>\$ 94</u>	<u>\$ 1,657</u>	<u>\$ 110</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,646	-	1,646	490	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	540	535	-	-
Total Disbursements	<u>\$ 1,646</u>	<u>\$ -</u>	<u>\$ 1,646</u>	<u>\$ 490</u>	<u>\$ 540</u>	<u>\$ 535</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 94	\$ 11	\$ (380)	\$ (535)	\$ (535)	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>1,639</u>	<u>1,639</u>	<u>1,733</u>	<u>1,733</u>	<u>535</u>	<u>535</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 1,639</u></u>	<u><u>\$ 1,733</u></u>	<u><u>\$ 1,744</u></u>	<u><u>\$ 1,353</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

	HARRISON COUNTY CAFO FUND				INMATE PRISONER DETAINEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	32,000	45,393	28,000	44,536
Interest	70	39	50	55	500	167	150	227
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 70</u>	<u>\$ 39</u>	<u>\$ 50</u>	<u>\$ 55</u>	<u>\$ 32,500</u>	<u>\$ 45,560</u>	<u>\$ 28,150</u>	<u>\$ 44,763</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	426	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	60,000	40,018	53,600	43,089
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>	<u>\$ 40,444</u>	<u>\$ 53,600</u>	<u>\$ 43,089</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 70	\$ 39	\$ 50	\$ 55	\$ (27,500)	\$ 5,116	\$ (25,450)	\$ 1,674
CASH AND INVESTMENTS, JANUARY 1	<u>7,635</u>	<u>7,635</u>	<u>7,674</u>	<u>7,674</u>	<u>41,400</u>	<u>41,400</u>	<u>46,516</u>	<u>46,516</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 7,705</u>	<u>\$ 7,674</u>	<u>\$ 7,724</u>	<u>\$ 7,729</u>	<u>\$ 13,900</u>	<u>\$ 46,516</u>	<u>\$ 21,066</u>	<u>\$ 48,190</u>

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

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

SCHOOL BUILDING REVOLVING FUND				
Year Ended December 31,				
2021		2022		
Budget	Actual	Budget	Actual	
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	28,917	28,917
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,917</u>	<u>\$ 28,917</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	-	-	-	-
Services and other	-	-	28,917	28,917
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,917</u>	<u>\$ 28,917</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

	AMERICAN RESCUE ACT FUND				SENIOR CITIZEN'S TAX BOARD			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 63,504	\$ 67,018	\$ 65,064
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	811,139	811,139	811,139	811,139	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	1,790	711	500	6,123	-	2	-	213
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 812,929</u>	<u>\$ 811,850</u>	<u>\$ 811,639</u>	<u>\$ 817,262</u>	<u>\$ 60,000</u>	<u>\$ 63,506</u>	<u>\$ 67,018</u>	<u>\$ 65,277</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	811,139	1,168	1,622,192	970,911	60,000	57,018	67,018	64,119
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 811,139</u>	<u>\$ 1,168</u>	<u>\$ 1,622,192</u>	<u>\$ 970,911</u>	<u>\$ 60,000</u>	<u>\$ 57,018</u>	<u>\$ 67,018</u>	<u>\$ 64,119</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,790	\$ 810,682	\$ (810,553)	\$ (153,649)	\$ -	\$ 6,488	\$ -	\$ 1,158
CASH AND INVESTMENTS, JANUARY 1	-	-	810,682	810,682	16,676	16,676	23,164	23,164
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,790</u>	<u>\$ 810,682</u>	<u>\$ 129</u>	<u>\$ 657,033</u>	<u>\$ 16,676</u>	<u>\$ 23,164</u>	<u>\$ 23,164</u>	<u>\$ 24,322</u>

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

HARRISON COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund/Account	Cash and Investments January 1, 2021	Receipts 2021	Disbursements 2021	Cash and Investments December 31, 2021	Receipts 2022	Disbursements 2022	Cash and Investments December 31, 2022
Treasurer's Intangible Tax	\$ 64	\$ 17,989	\$ 65	\$ 17,988	\$ 298	\$ 18,117	\$ 169
Treasurer's Oversurplus Property	-	10,251	-	10,251	11	10,144	118
Treasurer's Unclaimed Property	-	3,318	3,318	-	5,641	5,641	-
Treasurer's Senior Citizens	-	61,399	61,399	-	65,064	65,064	-
Treasurer's Fines	-	261,534	261,534	-	296,196	296,196	-
Treasurer's CERF	-	152,571	152,571	-	149,584	149,584	-
Treasurer's Certificate of Deposit (Walnut Pork)	32,976	165	-	33,141	132	-	33,273
Collector's Main Account	6,221,423	10,093,251	10,306,612	6,008,062	11,081,968	10,402,550	6,687,480
Collector's Tax Installment Account	11,288	333,271	328,303	16,256	373,027	379,071	10,212
Collector's Taxes Paid Under Protest Accounts	1,914	13	-	1,927	2	-	1,929
County Clerk's Federal Tax Payment	-	-	-	-	-	-	-
Recorder's Account	4,388	77,027	75,817	5,598	68,561	69,676	4,483
Sheriff's Commissary Account	17,418	90,313	93,702	14,029	76,059	81,820	8,268
Sheriff's Department Account	10	269,502	263,134	6,378	258,258	261,870	2,766
Prosecuting Attorney	1,375	21,482	22,857	-	23,382	19,441	3,941
Prosecuting Attorney LERF	400	3,300	3,700	-	3,150	3,050	100
Public Administrator	870,447	1,391,350	1,423,367	838,430	1,132,593	1,214,586	756,437
Total	<u>\$ 7,161,703</u>	<u>\$ 12,786,736</u>	<u>\$ 12,996,379</u>	<u>\$ 6,952,060</u>	<u>\$ 13,533,926</u>	<u>\$ 12,976,810</u>	<u>\$ 7,509,176</u>

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

HARRISON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Harrison County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets.

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

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2022 and 2021, for purposes of taxation were:

	2022	2021
Real Estate	\$ 88,097,975	\$ 82,392,830
Personal Property	47,672,773	41,127,215
Railroad and Utilities	11,729,032	10,271,497
Total	<u>\$ 147,499,780</u>	<u>\$ 133,791,542</u>

For calendar years 2022 and 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2022	2021
General Revenue	\$ 0.3757	\$ 0.3757
Senior Citizens Services	0.0496	0.0496

F. Cash Deposits Cash Equivalents

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

G. Interfund Activity

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

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 7,203,537	\$ 7,358,087	\$ 5,101,635
Investments - Governmental Funds	303,575	303,575	250,000
Total Governmental Funds	<u>\$ 7,507,112</u>	<u>\$ 7,661,662</u>	<u>\$ 5,351,635</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 7,475,903	\$ 6,959,188	\$ 6,440,125
Investments - Fiduciary Funds	33,273	33,273	33,273
Total Fiduciary Funds	<u>\$ 7,509,176</u>	<u>\$ 6,992,461</u>	<u>\$ 6,473,398</u>

At December 31, 2021, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents - Governmental Funds	\$ 6,082,905	\$ 6,469,888	\$ 5,550,789
Investments - Governmental Funds	299,817	299,817	25,000
Total Governmental Funds	<u>\$ 6,382,722</u>	<u>\$ 6,769,705</u>	<u>\$ 5,575,789</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 6,918,919	\$ 6,975,149	\$ 6,522,117
Investments - Fiduciary Funds	33,141	33,141	33,141
Total Fiduciary Funds	<u>\$ 6,952,060</u>	<u>\$ 7,008,290</u>	<u>\$ 6,555,258</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2022 and 2021 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

The County Employees' Retirement Fund was established by the State of Missouri to provide pension benefits for County officials and employees.

1) Plan Description

The Retirement Fund is a cost-sharing multiple-employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties 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 Section 56.800 to 56.840, RSMo, circuit clerks and deputy clerks covered under the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The fund was created by an act of the legislature and was effective August 28, 1994.

The general administration and the responsibility for the proper orientation of the fund and the investment of the fund are vested in a board of directors of eleven persons.

2) Pension Benefits

Beginning January 1, 1997, employees attaining the age of sixty-two years may retire with full benefits with eight or more years of creditable service. The monthly benefit for county employees is determined by selecting the highest benefit calculated using three different prescribed formulas (flat-dollar formula, targeted replacement ratio formula, and prior plan's formula). A death benefit of \$10,000 will be paid to the designated beneficiary of every active member upon his or her death.

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$149,584 and \$152,572, respectively for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is

responsible for administration of this plan. The County contributed \$3,366 and \$3,366 for the years ended December 31, 2022 and 2021, respectively.

C. Other Retirement Plan

Harrison County has a voluntary 457(b) plan for all full-time employees. These contributions qualify under the Internal Revenue Code and are tax exempt. Employee contributions collected and remitted by the County for the years ended December 31, 2022 and 2021 were \$10,030 and \$12,020, respectively.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full-time employees with 3.33 hours of sick leave for each completed calendar month of employment, or 40 hours in a one-year period, up to a maximum of 30 days. No sick leave should be granted within the last two weeks of employment. Upon termination, employees will not be compensated for any unused sick time.

Vacation time is accrued for every full-time employee, beginning with the first year of employment at a rate of 10 days per year (6.6 hours per month). Employees with two to eight years of employment earn 12 days per year (8 hours per month); nine to 13 years of employment earn 15 days per year (10 hours per month); 14 to 18 years of employment earns 18 days (12 hours per month); and 19 or more years of employment earns 21 days per year (14 hours per month). Part-time employees (less than 1950 hours per year) are not eligible for vacation time. Any days not used by the end of the year (anniversary date of hire) will be forfeited. Upon separation (resignation, death or termination), an employee may receive compensation for unused accrued vacation leave to the date of termination.

B. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants, when performed, could result in the disallowance of certain costs. Accordingly, such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial and, therefore, no provision has been made in the accompanying financial statements for the potential refund of grant monies.

C. Litigation

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

County.

6. RISK MANAGEMENT

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

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

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2022:

The County entered into a 60-month, \$149,962 capital lease for an Airbus Vesta 911 telephone system on February 23, 2018. The lease is scheduled to be paid in monthly payments of \$2,932, which includes interest of 6.6%, and a purchase option of \$1. The first payment was made in August 2018 and the final payment is scheduled to be made in July 2023. The schedule of remaining payments is listed below:

Fiscal Year Ending	Principal	Interest	Total
<u>December 31,</u>			
2023	\$ 20,073	\$ 449	\$ 20,522

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
Certificates of Participation	\$ 157,000	\$ -	\$ (157,000)	\$ -	\$ 2,335
Airbus Vesta 911 System	52,717	-	(32,644)	20,073	2,537

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance 12/31/2020	Additions	Payments	Balance 12/31/2021	Interest Paid
Certificates of Participation	\$ 310,000	\$ -	\$ (153,000)	\$ 157,000	\$ 7,005
Airbus Vesta 911 System	83,253	-	(30,536)	52,717	4,645

8. OPERATING LEASES

At December 31, 2022, the County has three non-cancellable 36-month leases for copiers which were entered into during 2022. The County Clerk, Circuit Clerk/Recorder, and Assessor each has a 36-month lease with monthly payments of \$185, \$180, and \$180, respectively. The leases will end in August, August, and October, 2025, respectively. Expenses under these leases for the year ended December 31, 2022 were \$2,365. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 8,520
2024	8,520
2025	4,720

At December 31, 2022, the Prosecuting Attorney has one non-cancellable 60-month lease for a copier with monthly payments of \$165. The lease will end in May 2025. Expenses under these leases for the years ended December 31, 2022 and 2021 were \$1,980 and \$1,320, respectively. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 1,980
2024	1,980
2025	1,980
2026	825

At December 31, 2022, the County has one non-cancellable 60-month lease for a case excavator with monthly payments of \$41,399. The lease will end in May 2026. Expenses under these leases for the years ended December 31, 2022 and 2021 were \$41,399 and \$0, respectively. The schedule of remaining payments is listed below:

Fiscal Year Ending December 31,	Amount
2023	\$ 41,399
2024	41,399
2025	41,399
2026	41,399

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 30, 2023, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**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 Harrison 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 Harrison County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Harrison County, Missouri's basic financial statements and have issued our report thereon dated August 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Harrison County, Missouri's Response to Findings

Harrison County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Harrison County, Missouri's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



McBride, Lock & Associates, LLC

Kansas City, Missouri

August 30, 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Harrison County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harrison 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 Harrison County, Missouri's major federal programs for the years ended December 31, 2021 and 2022. Harrison 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, Harrison County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2021 and 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Harrison 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 Harrison County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Harrison County, Missouri's federal programs.

Auditor's Responsibilities for 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 Harrison County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Harrison County, Missouri's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Harrison 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 Harrison 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 Harrison County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003 that we consider to be a significant deficiency.

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

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.

McBride Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 30, 2023

HARRISON COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2021	2022
	U. S. DEPARTMENT OF TRANSPORTATION			
20.205	Passed through Missouri Department of Transportation - Highway Planning and Construction	BRO-036	\$ 287,565	\$ 728,485
	U. S. DEPARTMENT OF THE TREASURY			
21.019	Passed through Missouri State Treasurer COVID-19 - Coronavirus Relief Fund	253-00193	314,102	-
	Direct Program			
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	1,168	970,910
	U. S. DEPARTMENT OF HOMELAND SECURITY			
97.036	Passed through Missouri Department of Public Safety - Disaster Grants (Presidentially-declared Disasters)	4451DR-MO	28,328	231,071
	Total Expenditures of Federal Awards		\$ 631,163	\$ 1,930,466

See accompanying Notes to the Schedule of Expenditures of Federal Awards

HARRISON COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2021 AND 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Harrison County, Missouri for the years ended December 31, 2022 and 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2022 and 2021.

HARRISON COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2022 AND 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? X Yes No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None.

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2022-001: Lack of Properly Performed Bank Reconciliations

Criteria: A proper system of internal controls requires timely and proper completion of reconciliations between the accounting system and bank records.

Condition: A review of bank reconciliations of all County bank accounts included in the scope of the audit noted the following internal control issues:

- A review of the Sheriff's Department account and Sheriff's Commissary account reconciliations noted instances in which the bank reconciliations did not include all outstanding items and contained clerical errors resulting in an incorrect reconciled balance. Additionally, we noted instances in which the bank reconciliations were not properly performed, and instances in which the bank reconciliation was performed untimely. Further, we noted overdraft fees of \$23 were paid during the months of October and December of 2021, and July and November of 2022.
- A review of the Prosecuting Attorney account (office account) and the Prosecuting Attorney LERF account noted instances in which the bank reconciliations did not include all outstanding items resulting in an incorrect reconciled balance. Additionally, we noted that the bank reconciliation for the office account was no longer performed after June of 2022, and the bank reconciliation for the LERF account was no longer performed after November of 2022.

Cause: Management does not place adequate emphasis upon reviewing cash transactions and preparing accurate bank reconciliations.

Effect: Proper reconciliation of the book balance to the bank balance ensures that all cash transactions have been recorded and increases the likelihood of preventing and detecting errors or fraud.

Recommendation: We recommend that the Sheriff's office and Prosecuting Attorney's office prepare proper monthly bank reconciliations.

County's Response: The County is working to implement an electronic system that will assist with the reconciling of the various bank accounts that is not maintained through the Treasurer/Collector's Office (example: QuickBooks). The County is also working to obtain additional support to assist with the timeliness of the reconciliations and monitoring of these accounts.

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

2022-002: Internal Controls Over Credit Cards

Criteria: A proper system of internal controls requires adequate custodial control over credit cards, appropriate approval and documentation of purchases, and timely payment to avoid interest and late charges.

Condition: Our review of the credit card statements during the audit period noted three instances in which late fees were paid by the County, and four instances in which interest was assessed and paid by the County. Further, our review noted four instances in which sales tax was assessed and paid by the County.

Cause: The County experienced delays in receiving the credit card statement, and delays in receiving approval for payment of the credit card statements.

Effect: Untimely payment of credit card statements could result in late fees and interest charges.

Recommendation: We recommend the County implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.

County's Response: The County has had a change in staffing of the County Clerk's Office and is working to move all invoicing/statements to come directly to the County Clerk's Office to assist in the timeliness of receiving credit card statements. The County has implemented an Accounts Payable email account for invoices for those accounts that can be sent electronically. The County Clerk's Office is reviewing all credit card statements for 2023 to ensure that sales tax was not charged and if charged removing the sales tax from the amount paid. The County Clerk's Office is reviewing the credit card statements since January 2023 and requesting refunds on any sales taxes charged.

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

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-003: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Transportation, U.S. Department of Homeland Security

Pass-Through Grantor: Missouri Department of Transportation, Missouri Department of Public Safety,

Federal ALN Number: 20.205 and 97.036

Program Title: Highway Planning and Construction; Disaster Grants (Presidentially-declared Disasters);

Pass-through Entity Identifying Number: BRO-036; FEMA 4451DR-MO.

Award Year: 2021 and 2022

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program. The County has not implemented proper internal controls to ensure the completeness and accuracy of the SEFA.

Condition: The schedules of expenditures of federal awards (SEFA) reported by the County in the 2022 and 2023 annual budget document contained errors in amounts of federal expenditures reported.

Discrepancies in amounts reported on the 2022 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original		
			SEFA	Supported	Difference
DOT	20.205	Highway Planning and Construction	\$ 636,249	\$ 728,485	\$ (92,236)
DHS	97.036	Disaster Grants - (Presidentially-declared Disasters)	-	231,071	(231,071)

Discrepancies in amounts reported on the 2021 SEFA and amount supported by underlying accounting records are summarized as follows:

Federal Agency	Assistance Listing Number	Program	Original		
			SEFA	Supported	Difference
DOT	20.205	Highway Planning and Construction	\$ 81,910	\$ 287,565	\$ (205,655)
DHS	97.036	Disaster Grants - (Presidentially-declared Disasters)	25,105	28,328	(3,223)

Cause: The County has not implemented a proper system of internal control over SEFA preparation, such as a reconciliation to underlying accounting records or having a separate individual review the SEFA for clerical accuracy after it has been prepared. Reasons for discrepancies in individual programs varied.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for the years ended December 31, 2021 and 2022.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year, such as performing a reconciliation between the SEFA and underlying accounting records.

County's Response: The County has had a change in staffing of the County Clerk's Office and has received education on what should be recorded in the SEFA section and has implemented a spreadsheet that will assist in the tracking of the expenditures for reporting the SEFA correctly moving forward.

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

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

Lee Ann Miles
County Clerk/Local Election Authority

Jodi Mamminga
Deputy Clerk/Human Resources

Chancel Crabtree
Deputy Clerk/Elections



Jack W. Hodge
Presiding Commissioner

Jim Holcomb
Associate Commissioner

Mike Smith
Associate Commissioner

State of Missouri
COUNTY OF HARRISON

HARRISON COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Harrison County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020.

2020-001: The Sheriff's office and Senior Citizen's Tax Board did not adequately perform reconciliations of monthly bank statements during 2020.

Status: Not resolved, see finding 2022-01

2020-002: The County did not maintain documentation to support the current pay rates of some full-time and all part-time employees and did not maintain documentation of approval of changes in pay rates for part-time employees in personnel files.

Status: Resolved

2020-003: Management has not implemented internal controls related to the preparation of the Schedule of Expenditures of Federal Awards (SEFA). The SEFA contained errors.

Status: Not resolved, see finding 2022-03

Lee Ann Miles
County Clerk/Local Election Authority

Jodi Mamminga
Deputy Clerk/Human Resources

Chancel Crabtree
Deputy Clerk/Elections



Jack W. Hodge
Presiding Commissioner

Jim Holcomb
Associate Commissioner

Mike Smith
Associate Commissioner

State of Missouri
COUNTY OF HARRISON

HARRISON COUNTY, MISSOURI

CORRECTIVE ACTION PLAN

Finding Reference Number: 2022-01

Federal Agency: N/A

Program Name: N/A

ALN Number: N/A

Responsible Official: Trevor Place, Sheriff; Alex Vanzandt, Prosecuting Attorney

Views of Responsible Individuals: The County is working to implement an electronic system that will assist with the reconciling of the various bank accounts that is not maintained through the Treasurer/Collector's Office (example: QuickBooks). The County is also working to obtain additional support to assist with the timeliness of the reconciliations and monitoring of these accounts.

Finding Reference Number: 2022-02

Federal Agency: N/A

Program Name: N/A

ALN Number: N/A

Responsible Official: County Commission: Lee Ann Miles, County Clerk

Views of Responsible Individuals: The County has had a change in staffing of the County Clerk's Office and is working to move all invoicing/statements to come directly to the County Clerk's Office to assist in the timeliness of receiving credit card statements. The County has implemented an Accounts Payable email account for invoices for those accounts that can be sent electronically. The County Clerk's Office is reviewing all credit card statements for 2023 to ensure that sales tax was not charged and if charged removing the sales tax from the amount paid. The County Clerk's Office is reviewing the credit card statements since January 2023 and requesting refunds on any sales taxes charged.

Lee Ann Miles
County Clerk/Local Election Authority

Jodi Mamminga
Deputy Clerk/Human Resources

Chancel Crabtree
Deputy Clerk/Elections



Jack W. Hodge
Presiding Commissioner

Jim Holcomb
Associate Commissioner

Mike Smith
Associate Commissioner

State of Missouri
COUNTY OF HARRISON

Finding Reference Number: 2022-003

Federal Agency: U.S. Department of Transportation, U.S. Department of Homeland Security Program Name: Highway Planning and Construction; Enforcement; Disaster Grants – Public Assistance (Presidentially Declared Disasters)

ALN Number: 20.205 and 97.067

Responsible Official: Lee Ann Miles, County Clerk

Views of Responsible Individuals: The County has had a change in staffing of the County Clerk's Office and has received education on what should be recorded in the SEFA section and has implemented a spreadsheet that will assist in the tracking of the expenditures for reporting the SEFA correctly moving forward.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 30, 2023

To the County Commission
Harrison County, Missouri

We have audited the regulatory basis financial statements of Harrison County, Missouri for the years ended December 31, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Harrison County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2021. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 30, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2021, we considered Harrison County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 30, 2023.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles

prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Harrison County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

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

McBride, Lock & Associates, LLC