



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Harrison County, Missouri

The Office of the State Auditor is responsible under Section 29.230, RSMo, for auditing certain operations of Harrison County, and issues a separate report on that audit. In addition, in cooperation with the county, the Office of the State Auditor has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2010, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by Kevin G. Hudson, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich".

Thomas A. Schweich
State Auditor

October 2011
Report No. 2011-85

**HARRISON COUNTY, MISSOURI
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
FOR THE TWO YEARS ENDED
DECEMBER 31, 2010**

Harrison County, Missouri
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Independent Auditors' Report

To the County Commission of
Harrison County, Missouri
Bethany, Missouri

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harrison County, Missouri, (the County) as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed more fully in Note 1, the County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position-cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2010 and 2009, and the respective changes in financial position-cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

Independent Auditors' Report (Concluded)

In accordance with *Government Auditing Standards*, I have also issued my report dated August 31, 2011, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with the *Government Auditing Standards* and should be considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information, budgetary comparison information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the basic financial statements of Harrison County, Missouri. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The Schedule of Expenditures of Federal Awards 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Trenton, Missouri
August 31, 2011

Harrison County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The discussion and analysis of Harrison County's financial performance provides an overall review of the County's financial activities for the years ended December 31, 2010 and 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the basic financial statements, including the notes to the financial statements, to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2010 and 2009 are as follows:

- The county's total governmental revenues exceeded total expenditures by \$462,143 for the year ended December 31, 2010. The total expenditures exceeded governmental receipts by \$135,798 for the year ended December 31, 2009.
- The county's governmental funds ended the year ended December 31, 2010 with a combined cash balance of \$2,432,666 and the year ended December 31, 2009 of \$1,970,523.
- County revenues for the year ended December 31, 2010 of \$4,552,337 increased by \$282,591 over the county revenues for the year ended December 31, 2009 of \$4,269,746. This increase is related to FEMA grants received during 2010.
- County expenditures for the year ended December 31, 2010 of \$4,090,194 decreased by \$315,530 over the county expenditures for the year ended December 31, 2009 of \$4,405,544.

Overview of the Financial Statements

The contents of this report comply with the presentation requirements of Statement No.34 of the Governmental Accounting Standards Board, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as applicable to the cash basis of accounting. The county's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The notes are an integral part of the government-wide and fund financial statements and provide more detail about the information presented in the statements. This report also contains other financial information in addition to the basic financial statements.

Harrison County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

The county has elected to present its financial statements on the cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America. "Basis of accounting" refers to when financial events are recorded. Under the cash basis of accounting, revenues are recorded when received rather than when earned, and expenditures are recorded when paid rather than when the related liabilities are incurred. Therefore, when reviewing the financial information and discussion in this report, the reader should recall the limitations resulting from use of the cash basis of accounting.

Government-Wide Financial Statements

The Government-Wide Statement of Net Assets and the Government-Wide Statement of Activities report information about the county as a whole. These statements present the county's net assets and show how they have changed. Over time, increases or decreases in the county's net assets are one indicator of whether its financial health or position is improving or deteriorating. However, to assess the county's overall financial health, the reader needs to consider additional nonfinancial factors. The government-wide financial statements report only governmental activities - activities such as general government operations, public safety, and health and welfare that are usually financed through taxes and intergovernmental receipts. The county has no business-like activities-activities financed wholly or partially by fees charged to external parties for goods or services.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the county as a whole. Some funds are required to be established by state law or by bond covenants. However, the County Commission establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, or other sources of receipts. The fund financial statements include only governmental funds, which focus on the flow of money into and out of those funds and the balances left at year end that are available for spending. The governmental fund statements provide a detailed view of the county's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether more or fewer financial resources can be spent in the near future to finance the county's programs.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-26 of this report.

Harrison County, Missouri
 Management's Discussion and Analysis
 For the Two Years Ended December 31, 2010

Other Information

This report also includes as required supplementary information this Management's Discussion and Analysis and the Budgetary Comparison Schedules for all governmental, special revenue funds and capital projects funds - cash basis. Such information is intended to supplement the government-wide financial statements, fund financial statements, and notes to the financial statements but is not a part of those statements.

In addition, the report includes the following components that are not a required part of the financial statements: the Schedule of Expenditures of Federal Awards, required for audits of federal program expenditures conducted in accordance with Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Government-wide Financial Analysis

Below is a chart showing assets, receipts and disbursements for the years ended December 31, 2010 and 2009.

	<u>Year Ended December 31,</u> <u>2010</u>	<u>2009</u>
Net Assets	\$2,432,666	\$ 1,970,523
Program Receipts	2,381,231	1,958,989
General Receipts	2,171,106	2,310,757
Disbursements	4,090,194	4,405,544
Change in Net Assets	462,143	(135,798)

For the two years disclosed in the audit, the change in Net Assets is primarily due to the General Fund. This fund had net assets of \$1,029,929 in 2009 as compared to \$1,211,214 in 2010. The FEMA/SEMA fund also had an increase in net assets of \$291,481 for the year ended December 31, 2010. Most of this increase in net assets can be attributed to unexpended grant funds. General receipts did not fluctuate much between 2010 and 2009. Program receipts increased in 2010 due to the county receiving grant funds for the bridge construction project as well as FEMA grant funds for storm cleanup. Disbursements decreased between 2010 and 2009 due to the Special Road and Bridge fund and the bridge project that was in process during 2009. There was an increase of \$92,321 in disbursements in this fund between the two years.

Financial Analysis of the County's Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Harrison County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

As of December 31, 2010, the county's governmental funds reported combined ending fund balances of \$2,432,666, an increase of \$462,143 over the prior years fund balance of \$1,970,523. The unreserved portion of fund balance was \$1,211,214 for 2010 and \$1,029,929 for the year ended 2009. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The General Fund is the chief operating fund of the County. At the end of the fiscal year 2010, unreserved fund balance of the General Fund was \$1,211,214 and the unreserved fund balance of the General Fund for fiscal year 2009 was \$1,029,929. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures.

The unreserved fund balance of the General Fund increased by \$181,285 for fiscal year 2010 as compared to an increase of \$111,246 for fiscal year 2009.

County Revenue Fund Budgeting Highlights

The County's budget is prepared according to Missouri law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the county's General Fund.

The original and final budgeted revenues for the general fund were \$1,012,172 for 2010 and \$1,463,144 for 2009. The original and final budgeted expenditures were \$1,099,844 for 2010 and \$1,601,752 for 2009.

The County did not make any budget amendments to various funds.

Economic Factors and Next Year's Budgets

The county sales taxes and property taxes have increased slightly in the past two years, which is a positive sign for revenue growth.

The County's General Fund has increased \$292,531 over the two year period that was audited. This is encouraging due to the current economic times. The increased costs for fuel, materials, equipment, utilities, and operating expenditures continues to be a source of concern as well as the general state of the economy.

Harrison County, Missouri
Management's Discussion and Analysis
For the Two Years Ended December 31, 2010

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County Clerk, P.O. Box 525, Bethany, Missouri 64424, (660) 425-6424.

GOVERNMENT WIDE FINANCIAL STATEMENTS

Harrison County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	<u>\$ 2,432,666</u>
Total Assets	<u>\$ 2,432,666</u>
NET ASSETS:	
Restricted	\$ 1,221,452
Unrestricted	<u>1,211,214</u>
Total Net Assets	<u>\$ 2,432,666</u>

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

Harrison County, Missouri
Government Wide Statement of Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,970,523</u>
Total Assets	<u>\$ 1,970,523</u>
NET ASSETS:	
Restricted	\$ 940,594
Unrestricted	<u>1,029,929</u>
Total Net Assets	<u>\$ 1,970,523</u>

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

Harrison County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2010

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	Charges for <u>Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,388,723	\$ 342,763	\$ 784,681	\$ (261,279)
Roads and Bridges	1,753,661	-	1,068,698	(684,963)
Harrison County Lake	44,342	-	-	(44,342)
911 Fund	238,963	55,512	85,121	(98,330)
1/2 Cent Law Enforcement Sales Tax	664,505	44,456	-	(620,049)
Total Governmental Activities	<u>\$ 4,090,194</u>	<u>\$ 442,731</u>	<u>\$ 1,938,500</u>	<u>\$ (1,708,963)</u>
 Total Harrison County	 <u>\$ 4,090,194</u>	 <u>\$ 442,731</u>	 <u>\$ 1,938,500</u>	 <u>\$ (1,708,963)</u>
 General Revenues:				
Property Taxes				380,515
Sales Taxes				1,367,494
Interest				32,372
Other				390,725
Transfers				-
Total General Revenues				<u>2,171,106</u>
 Change in Net Assets				462,143
 Net Assets - Beginning				<u>1,970,523</u>
 Net Assets - Ending				<u>\$ 2,432,666</u>

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

Harrison County, Missouri
Government-Wide Statement of Activities
Cash Basis
For the Year Ended December 31, 2009

		<u>Program Revenues</u>		Net (Disbursements) Receipts and Changes in Cash <u>Balances</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Intergovernmental</u>	<u>Governmental Activities</u>
Governmental Activities:				
General County Government	\$ 1,541,442	\$ 350,595	\$ 490,519	\$ (700,328)
Roads and Bridges	1,845,982	-	943,462	(902,520)
Harrison County Lake	48,238	-	-	(48,238)
911 Fund	239,038	50,962	88,084	(99,992)
1/2 Cent Law Enforcement Sales Tax	<u>730,844</u>	<u>35,367</u>	<u>-</u>	<u>(695,477)</u>
Total Governmental Activities	<u>\$ 4,405,544</u>	<u>\$ 436,924</u>	<u>\$ 1,522,065</u>	<u>\$ (2,446,555)</u>
 Total Harrison County	 <u>\$ 4,405,544</u>	 <u>\$ 436,924</u>	 <u>\$ 1,522,065</u>	 <u>\$ (2,446,555)</u>
 General Revenues:				
Property Taxes				384,155
Sales Taxes				1,421,691
Interest				25,850
Other				479,061
Transfers				<u>-</u>
Total General Revenues				<u>2,310,757</u>
 Change in Net Assets				 (135,798)
 Net Assets - Beginning				 <u>2,106,321</u>
 Net Assets - Ending				 <u>\$ 1,970,523</u>

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

FUND FINANCIAL STATEMENTS

**Harrison County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2010**

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2010 Total Government Funds
ASSETS							
Cash and Cash Equivalents	<u>\$ 1,211,214</u>	<u>\$ 259,246</u>	<u>\$ 267,708</u>	<u>\$ 17,878</u>	<u>\$ 29,297</u>	<u>\$ 647,323</u>	<u>\$ 2,432,666</u>
TOTAL ASSETS	<u>\$ 1,211,214</u>	<u>\$ 259,246</u>	<u>\$ 267,708</u>	<u>\$ 17,878</u>	<u>\$ 29,297</u>	<u>\$ 647,323</u>	<u>\$ 2,432,666</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 1,211,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,211,214
Special Revenue Funds	-	259,246	267,708	17,878	29,297	-	574,129
Nonmajor Funds	-	-	-	-	-	647,323	647,323
TOTAL FUND BALANCES	<u>\$ 1,211,214</u>	<u>\$ 259,246</u>	<u>\$ 267,708</u>	<u>\$ 17,878</u>	<u>\$ 29,297</u>	<u>\$ 647,323</u>	<u>\$ 2,432,666</u>

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

**Harrison County, Missouri
Balance Sheet - Cash Basis
Governmental Fund
For the Year Ended December 31, 2009**

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2009 Total Government Funds
ASSETS							
Cash and Cash Equivalents	<u>\$ 1,029,929</u>	<u>\$ 256,993</u>	<u>\$ 295,335</u>	<u>\$ 38,101</u>	<u>\$ 2,912</u>	<u>\$ 347,253</u>	<u>\$ 1,970,523</u>
TOTAL ASSETS	<u>\$ 1,029,929</u>	<u>\$ 256,993</u>	<u>\$ 295,335</u>	<u>\$ 38,101</u>	<u>\$ 2,912</u>	<u>\$ 347,253</u>	<u>\$ 1,970,523</u>
LIABILITIES AND FUND BALANCES							
FUND BALANCES							
Unreserved, Reported in:							
General Fund	\$ 1,029,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029,929
Special Revenue Funds	-	256,993	295,335	38,101	2,912	-	593,341
Nonmajor Funds	-	-	-	-	-	347,253	347,253
TOTAL FUND BALANCES	<u>\$ 1,029,929</u>	<u>\$ 256,993</u>	<u>\$ 295,335</u>	<u>\$ 38,101</u>	<u>\$ 2,912</u>	<u>\$ 347,253</u>	<u>\$ 1,970,523</u>

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

Harrison County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2010 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 327,809	\$ 519,841	\$ -	\$ -	\$ 519,844	\$ -	\$ 1,367,494
Taxes - Property	334,356	-	-	-	-	46,159	380,515
Intergovernmental Revenues	10,615	1,068,698	-	85,121	-	774,066	1,938,500
Charges for Services	292,045	-	-	55,512	44,456	50,718	442,731
Interest Income	18,473	4,153	4,030	118	168	5,430	32,372
Other	<u>92,949</u>	<u>158,222</u>	<u>12,685</u>	<u>-</u>	<u>111,301</u>	<u>15,568</u>	<u>390,725</u>
TOTAL REVENUES	<u>1,076,247</u>	<u>1,750,914</u>	<u>16,715</u>	<u>140,751</u>	<u>675,769</u>	<u>891,941</u>	<u>4,552,337</u>
EXPENDITURES:							
General County Government	793,171	-	-	-	-	595,552	1,388,723
Roads and Bridges	-	1,753,661	-	-	-	-	1,753,661
Harrison County Lake Fund	-	-	44,342	-	-	-	44,342
911 Fund	-	-	-	238,963	-	-	238,963
1/2 Cent Law Enforcement Sales Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,505</u>	<u>-</u>	<u>664,505</u>
TOTAL EXPENDITURES	<u>793,171</u>	<u>1,753,661</u>	<u>44,342</u>	<u>238,963</u>	<u>664,505</u>	<u>595,552</u>	<u>4,090,194</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>283,076</u>	<u>(2,747)</u>	<u>(27,627)</u>	<u>(98,212)</u>	<u>11,264</u>	<u>296,389</u>	<u>462,143</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>(101,791)</u>	<u>5,000</u>	<u>-</u>	<u>77,989</u>	<u>15,121</u>	<u>3,681</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(101,791)</u>	<u>5,000</u>	<u>-</u>	<u>77,989</u>	<u>15,121</u>	<u>3,681</u>	<u>-</u>
Net Change in Fund Balances	181,285	2,253	(27,627)	(20,223)	26,385	300,070	462,143
Fund Balance - Beginning of Year	<u>1,029,929</u>	<u>256,993</u>	<u>295,335</u>	<u>38,101</u>	<u>2,912</u>	<u>347,253</u>	<u>1,970,523</u>
Fund Balance - End of Year	<u>\$ 1,211,214</u>	<u>\$ 259,246</u>	<u>\$ 267,708</u>	<u>\$ 17,878</u>	<u>\$ 29,297</u>	<u>\$ 647,323</u>	<u>\$ 2,432,666</u>

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

Harrison County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balances
Cash Basis - Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Special Road & Bridge Fund	Harrison County Lake Fund	911 Fund	1/2 Cent Law Enforcement Sales Tax Fund	Other Governmental Funds	2009 Total Government Funds
REVENUES:							
Taxes - Sales	\$ 350,881	\$ 535,419	\$ -	\$ -	\$ 535,391	\$ -	\$ 1,421,691
Taxes - Property	337,982	-	-	-	-	46,173	384,155
Intergovernmental Revenues	9,406	943,462	-	88,084	-	481,113	1,522,065
Charges for Services	306,881	-	-	50,962	35,367	43,714	436,924
Interest Income	14,248	3,484	3,963	68	58	4,029	25,850
Other	<u>187,806</u>	<u>145,678</u>	<u>11,208</u>	<u>1,502</u>	<u>112,163</u>	<u>20,704</u>	<u>479,061</u>
TOTAL REVENUES	<u>1,207,204</u>	<u>1,628,043</u>	<u>15,171</u>	<u>140,616</u>	<u>682,979</u>	<u>595,733</u>	<u>4,269,746</u>
EXPENDITURES:							
General County Government	966,717	-	-	-	-	574,725	1,541,442
Roads and Bridges	-	1,845,982	-	-	-	-	1,845,982
Harrison County Lake Fund	-	-	48,238	-	-	-	48,238
911 Fund	-	-	-	239,038	-	-	239,038
1/2 Cent Law Enforcement Sales Tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>730,844</u>	<u>-</u>	<u>730,844</u>
TOTAL EXPENDITURES	<u>966,717</u>	<u>1,845,982</u>	<u>48,238</u>	<u>239,038</u>	<u>730,844</u>	<u>574,725</u>	<u>4,405,544</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>240,487</u>	<u>(217,939)</u>	<u>(33,067)</u>	<u>(98,422)</u>	<u>(47,865)</u>	<u>21,008</u>	<u>(135,798)</u>
OTHER FINANCING SOURCES (USES)							
Transfer To/From Other Funds	<u>(129,241)</u>	<u>5,000</u>	<u>-</u>	<u>117,885</u>	<u>10,000</u>	<u>(3,644)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(129,241)</u>	<u>5,000</u>	<u>-</u>	<u>117,885</u>	<u>10,000</u>	<u>(3,644)</u>	<u>-</u>
Net Change in Fund Balances	111,246	(212,939)	(33,067)	19,463	(37,865)	17,364	(135,798)
Fund Balance - Beginning of Year	<u>918,683</u>	<u>469,932</u>	<u>328,402</u>	<u>18,638</u>	<u>40,777</u>	<u>329,889</u>	<u>2,106,321</u>
Fund Balance - End of Year	<u>\$ 1,029,929</u>	<u>\$ 256,993</u>	<u>\$ 295,335</u>	<u>\$ 38,101</u>	<u>\$ 2,912</u>	<u>\$ 347,253</u>	<u>\$ 1,970,523</u>

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

Harrison County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2010

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 4,807,637
Total Assets	<u>\$ 4,807,637</u>
NET ASSETS:	
Restricted	\$ 4,807,637
Unrestricted	<u>-</u>
Total Net Assets	<u><u>\$ 4,807,637</u></u>

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

Harrison County, Missouri
Statement of Fiduciary Net Assets
Cash Basis
For the Year Ended December 31, 2009

	Governmental <u>Activities</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 4,721,335</u>
Total Assets	<u>\$ 4,721,335</u>
NET ASSETS:	
Restricted	\$ 4,721,335
Unrestricted	<u>-</u>
Total Net Assets	<u>\$ 4,721,335</u>

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

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies

The financial statements of Harrison County, Missouri (the County) have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County has adopted the reporting model as required by GASB Statement 34, for the presentation of information in the government-wide financial statements and the major fund statements. The more significant of the County's accounting policies are described below.

A. Reporting Entity

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financially accountable and, as such, should be included within the County's financial statements. The County (the primary government) is financially accountable if it appoints a voting majority of the organization's government board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the County. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such at exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the application of the above criteria, the county has no component units.

B. Basis of Presentation

Government-wide Statements

The Statement of Net Assets and the Statement of Activities present financial information about the County's governmental activities. These statements include the financial activities of the primary government in its entirety. Eliminations have been made to minimize the double-counting of internal transactions. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-like activities are financed wholly or partially by fees charged to external parties for goods or services. For the years ended December 31, 2010 and 2009, the county had only governmental activities.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

The Government-Wide Statement of Net Assets presents the financial condition of the county's governmental activities at year-end. The Government-Wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) intergovernmental receipts that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenue. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing or draws from the general receipts of the county.

Fund Financial Statements

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The county uses funds to segregate transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the county primary government at this detailed level. The fund financial statements focus on major funds. Each major fund is presented in a separate column, and nonmajor funds are aggregated and presented in a single column. Major funds include (a) the county's primary operating fund, (b) any fund for which total cash, receipts or disbursements of an individual fund are at least 10% of the corresponding element total for all funds of that type, and © any other fund that county officials believe is particularly important to financial statement users.

The accompanying financial statements are structured into one category of funds - governmental. Governmental funds are those through which most governmental functions are typically financed. Reporting for such funds focuses on the sources, uses, and balances of current resources. The county's major governmental funds are as follows:

General Fund - The General Fund is used to account for all revenues and expenditures applicable to the general operations of county government that are not properly accounted for in another fund. All general operating revenues that are not restricted or designated as to their use by outside sources are recorded in the General Fund. Revenues are derived primarily from taxes and intergovernmental revenues.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue that are legally restricted to expenditure for specified purposes. The Special Road and Bridge Fund, Harrison County Lake Fund, 911 Fund and ½ Cent Law Enforcement Sales Tax Fund are all considered Special Revenue Funds.

The county's nonmajor governmental funds are also special revenue funds.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

Fiduciary funds account for assets held by the county as a trustee or an agent for individuals, private organizations, other governments, or other funds. Fiduciary fund reporting focuses on net assets and changes in net assets; fiduciary assets are reported in a separate Statement of Fiduciary Net Assets because the county cannot use those assets to finance its operations. The county's fiduciary funds consist of agency funds, which report assets held in a purely custodial capacity and do not involve measurement of results of operations.

The agency funds include the County Collector's Fund, School Fines Fund, Intangible Tax Fund and County Employees Retirement Fund. These funds are all included in the accompanying Statement of Fiduciary Net Assets.

C. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide and fund financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. Consequently, certain assets and their related revenues (such as accounts receivable and revenues billed but not yet collected for goods and services provided) and certain liabilities and their related expenditures (such as accounts payable and expenditures for goods and services received but not yet paid for) are not recorded in these financial statements. Generally accepted accounting principles for state and local governments require revenues to be recognized when they are earned or when they become available and measurable and expenditures or expenses to be recognized when the related liabilities are incurred.

Equity classifications: On the Government-Wide Statement of Net Assets, equity is classified as net assets and displayed in two components: restricted and unrestricted. Net assets are reported as restricted when limitations are imposed on their use through either the enabling legislation adopted by the County Commission or external restrictions imposed by creditors, grantors, or the laws and regulations of other governments. All other net assets are reported as unrestricted. The county applies restricted resources first when a disbursement is made for which both restricted and unrestricted net assets are available.

In the fund financial statements, equity is classified as fund balance and also may be displayed in two components: reserved and unreserved. Fund balance is reported as reserved to indicate that a portion of the fund balance is not available for appropriation or is legally segregated for a specific future use. When such restrictions do not exist, fund balance is reported as unreserved.

D. Vacation, Personal and Sick Leave

Vacation time, personal time is considered as expenditures in the year paid. Vacation time is awarded based on years of service and must be used in its entirety prior to the employee's next anniversary date. The county does not have personal days, but comp time can be earned by working overtime.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

E. Budgets and Budgetary Accounting

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

- 1) In accordance with Chapter 50, (Sections 50.525 through 50.745, RSMo 2000), the County adopts a budget for various County funds.
- 2) Prior to December 31, each department, office, institution, commission, or court of the County submits to the budget officer its requirements for expenditures and its estimated revenues for the next budget year. These figures are presented with corresponding figures for the last completed year and an estimate of the current year.
- 3) The budget officer holds public hearings prior to presentation of the budget document to the County Commission no later than January 15th of each year.
- 4) A public hearing is held not earlier than 10 days after the budget document is made available to the public and with at least 5 days notice of the hearing.
- 5) Amendments to the budget are made by the County Commission as required to allow for appropriation of increased revenues and adjustments between line items within the budget. No budget amendments were made for 2010 and 2009. Please see budgetary comparison schedules in required supplementary information for further details.

The County's policy is to prepare the annual operating budget on a cash basis.

F. Prior Period Adjustments

In the prior year, the County was required to include the Circuit Clerk Interest Fund, the Law Library Fund and the Passport Fund in the County's financial statements. For the two years ended December 31, 2010, the County is no longer required to include these funds in the financial statements. The omission of these funds caused the beginning fund balance to be adjusted by \$24,274.

G. Inventories and Capital Assets

Inventories include office equipment, road and vehicle maintenance supplies, and fuel. Capital assets consist of land, buildings, furniture, equipment, vehicles, and infrastructure such as roads and bridges. Both inventories and capital assets are recorded as disbursements when they are purchased or constructed.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 1: Summary of Significant Accounting Policies (Continued)

H. Long-Term Debt

Consistent with the cash basis of accounting, long-term debt is not reported in the government-wide or fund financial statements. Proceeds from debt issuances are reported when received, and payments of principle and interest are reported when disbursements are made.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. Risk of Loss

The County protects itself from risk of loss by purchasing commercial insurance for property damage and liability risks. The County does not self insure its risks.

Note 2: Stewardship, Compliance and Accountability

Compliance with Finance Related Legal and Contractual Provisions

The County incurred no material violations of finance related legal and contractual provisions.

Excess of Expenditures Over Appropriations in Individual Funds

For the year ended December 31, 2010, the County had an excess of expenditures over appropriations in the Post Commission Training Fund, Prosecuting Attorney Bad Check Fund, Harrison County Lake Fund, Victims of Domestic Violence Fund, Over-Surplus Fund and Senior Citizens Tax Fund. For the year ended December 31, 2009, the County had an excess of expenditures over appropriations in the Sheriff Training Fund, Prosecuting Attorney Training Fund, Harrison County Lake Fund, Victims of Domestic Violence Fund and LEPC Fund.

Net Assets/Fund Balance Deficit

The County had no funds with a deficit fund balance for the two years ended December 31, 2010.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 3: Cash and Investments

Deposits - At December 31, 2010 and 2009, the carrying amount of the County's deposits was \$2,540,783 and \$2,098,039 respectively. The bank balance for the year ended December 31, 2010 and 2009 was \$2,425,838 and \$1,967,136 respectively. Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance, \$250,000 was covered by federal depository insurance and \$2,290,783 was covered by collateral held by the County's safekeeping agent in the County's name at December 31, 2010 and \$1,848,039 for the year ended December 31, 2009.

The Senior Citizens Tax Fund deposits at December 31, 2010 and 2009, and the County's Collector's deposits at December 31, 2010 and 2009, were not exposed to custodial credit risk because they were entirely covered by federal depository insurance, by collateral securities held by the county's or board's custodial bank in the county's or board's name.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district, or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits

Investments - The county may purchase any investments allowed by the State Treasurer. These include (1) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (2) repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no formal investment policy regarding interest rate risk.

Investment Credit Risk - The County has no investment policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. For the two years ended December 31, 2010, the County had no concentration of credit risk.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 4: Taxes

Property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are levied on November 1st and payable by December 31st of each year. Taxes paid after December 31 are subject to penalties. The county bills and collects its own property taxes and also taxes for most other local governments (except some cities). The assessed valuation of the tangible taxable property for the calendar years 2010 and 2009 for purposes of County taxation was as follows:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 61,708,350	\$ 64,115,520
Personal Property	25,401,670	25,830,550
Railroad and Utilities	<u>8,660,994</u>	<u>8,020,412</u>
Total	<u>\$ 95,771,014</u>	<u>\$ 97,966,482</u>

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

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar years 2010 and 2009 for purposes of County taxation was:

	<u>2010</u>	<u>2009</u>
General Revenue Fund	\$.3773	\$.3773
Total	<u>\$.3773</u>	<u>\$.3773</u>

Note 5: Commitments and Contingencies

The county is a party to various legal proceedings. At the date of these financial statements, the County cannot estimate its liability, if any, from losses that may result from certain proceedings. In the opinion of management and the County attorneys, the potential adverse impact of these proceedings would not be material to the combined financial statements of the County.

The County has several federal and state grants for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. County management is not aware of any potential losses from such disallowance and believes that reimbursements, if any, would not be material.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 6: County Employees' Retirement Fund (CERF)

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

A. Plan Description

The Retirement Fund is a cost-sharing multiple employer defined benefit pension plan covering any county elective or appointed officer or employee whose performance requires the actual performance of duties during not less than (1,000) one thousand 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 the Missouri State Retirement System, county sheriffs covered under Sections 57.949 to 57.997, RSMo and certain personnel not defined as an employee per Section 50.1000(8), RSMo. The Fund was created by an act of the legislature and was effective August 28, 1994. The general administration and the responsibility for the proper operation of the fund and the investment of the fund are vested in a board of directors of nine persons.

B. 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 by calculating 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 at age fifty-five with reduced benefit is allowed for vested employees.

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, P.O. Box 2271, Jefferson City, Missouri 65102-2271, or by calling 1-573-632-9203.

Harrison County, Missouri
Notes to Financial Statements
For the Two Years Ended December 31, 2010

Note 6: County Employees' Retirement Fund (CERF) (Concluded)

C. Funding Policy

In accordance with State Statutes, the Plan is funded through various fees collected by counties and remitted to the CERF. Eligible employees hired before February 2002 have an option to contribute 2% of their annual salary, while employees hired after February 2002 are required to contribute 6% of their annual salary in order to participate in the CERF. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$94,792 and \$94,102 respectively, for the years then ended.

REQUIRED SUPPLEMENTARY INFORMATION

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
General Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 303,335	\$ 303,335	\$ 327,809	\$ 24,474	\$ 317,500	\$ 317,500	\$ 350,881	\$ 33,381
Taxes - Property	316,215	316,215	334,356	18,141	329,496	329,496	337,982	8,486
Intergovernmental Revenues	12,165	12,165	10,615	(1,550)	8,665	8,665	9,406	741
Charges for Services	295,500	295,500	292,045	(3,455)	259,300	259,300	306,881	47,581
Interest Income	10,000	10,000	18,473	8,473	20,000	20,000	14,248	(5,752)
Other	74,957	74,957	92,949	17,992	528,183	528,183	187,806	(340,377)
Total Revenue	<u>1,012,172</u>	<u>1,012,172</u>	<u>1,076,247</u>	<u>64,075</u>	<u>1,463,144</u>	<u>1,463,144</u>	<u>1,207,204</u>	<u>(255,940)</u>
Expenditures:								
County Commission	85,858	85,858	83,341	2,517	84,886	84,886	83,679	1,207
County Clerk	78,311	78,311	74,060	4,251	77,608	77,608	74,994	2,614
Elections	83,546	83,546	58,410	25,136	49,385	49,385	34,923	14,462
Buildings and Grounds	142,984	142,984	94,832	48,152	205,424	205,424	261,639	(56,215)
County Treasurer/Collector	112,708	112,708	96,835	15,873	114,171	114,171	103,169	11,002
Ex Officio Record of Deed	48,893	48,893	33,531	15,362	48,393	48,393	30,809	17,584
Associate Circuit Court	2,000	2,000	3,248	(1,248)	2,250	2,250	2,968	(718)
Court Administration	16,712	16,712	3,109	13,603	15,139	15,139	7,491	7,648
Public Administrator	53,177	53,177	48,457	4,720	53,176	53,176	49,323	3,853
Prosecuting Attorney	86,756	86,756	82,506	4,250	78,867	78,867	72,712	6,155
Juvenile Office	35,094	35,094	4,706	30,388	35,094	35,094	15,499	19,595
County Coroner	20,500	20,500	12,964	7,536	19,465	19,465	16,904	2,561
Other General County Government	233,305	233,305	175,718	57,587	717,894	717,894	189,949	527,945
Emergency Fund	100,000	100,000	2,206	97,794	100,000	100,000	4,308	95,692
Victims Advocate	-	-	19,248	(19,248)	-	-	18,350	(18,350)
Total Expenditures	<u>1,099,844</u>	<u>1,099,844</u>	<u>793,171</u>	<u>306,673</u>	<u>1,601,752</u>	<u>1,601,752</u>	<u>966,717</u>	<u>635,035</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(87,672)</u>	<u>(87,672)</u>	<u>283,076</u>	<u>370,748</u>	<u>(138,608)</u>	<u>(138,608)</u>	<u>240,487</u>	<u>379,095</u>
Fund Balance - Beginning of Year	1,029,929	1,029,929	1,029,929	-	918,683	918,683	918,683	-
Transfers In	7,990	7,990	2,684	(5,306)	-	-	5,930	5,930
Transfers Out	(122,500)	(122,500)	(104,475)	18,025	(134,215)	(134,215)	(135,171)	(956)
Fund Balance - End of Year	<u>\$ 827,747</u>	<u>\$ 827,747</u>	<u>\$ 1,211,214</u>	<u>\$ 383,467</u>	<u>\$ 645,860</u>	<u>\$ 645,860</u>	<u>\$ 1,029,929</u>	<u>\$ 384,069</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Class III Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 530,000	\$ 530,000	\$ 519,841	\$ (10,159)	\$ 535,000	\$ 535,000	\$ 535,419	\$ 419
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	986,108	986,108	1,068,698	82,590	1,352,039	1,352,039	943,462	(408,577)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	3,773	3,773	4,153	380	7,000	7,000	3,484	(3,516)
Other	<u>570,642</u>	<u>570,642</u>	<u>158,222</u>	<u>(412,420)</u>	<u>94,895</u>	<u>94,895</u>	<u>145,678</u>	<u>50,783</u>
Total Revenue	<u>2,090,523</u>	<u>2,090,523</u>	<u>1,750,914</u>	<u>(339,609)</u>	<u>1,988,934</u>	<u>1,988,934</u>	<u>1,628,043</u>	<u>(360,891)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associat Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Highway and Roads	1,954,057	1,954,057	1,753,661	200,396	2,487,281	2,487,281	1,845,982	641,299
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,954,057</u>	<u>1,954,057</u>	<u>1,753,661</u>	<u>200,396</u>	<u>2,487,281</u>	<u>2,487,281</u>	<u>1,845,982</u>	<u>641,299</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>136,466</u>	<u>136,466</u>	<u>(2,747)</u>	<u>(139,213)</u>	<u>(498,347)</u>	<u>(498,347)</u>	<u>(217,939)</u>	<u>280,408</u>
Fund Balance - Beginning of Year	256,993	256,993	256,993	-	469,932	469,932	469,932	-
Transfers In	5,000	5,000	5,000	-	37,000	37,000	5,000	32,000
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 398,459</u>	<u>\$ 398,459</u>	<u>\$ 259,246</u>	<u>\$ (139,213)</u>	<u>\$ 8,585</u>	<u>\$ 8,585</u>	<u>\$ 256,993</u>	<u>\$ 248,408</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Assessment Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 20 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	150,484	150,484	120,873	(29,611)	128,400	128,400	138,949	10,549
Charges for Services	4,500	4,500	14,122	9,622	-	-	6,350	6,350
Interest Income	1,000	1,000	1,189	189	1,028	1,028	734	(294)
Other	<u>4,515</u>	<u>4,515</u>	<u>7,698</u>	<u>3,183</u>	<u>12,494</u>	<u>12,494</u>	<u>10,013</u>	<u>(2,481)</u>
Total Revenue	<u>160,499</u>	<u>160,499</u>	<u>143,882</u>	<u>(16,617)</u>	<u>141,922</u>	<u>141,922</u>	<u>156,046</u>	<u>14,124</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	160,500	160,500	133,569	26,931	166,709	166,709	127,917	38,792
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>160,500</u>	<u>160,500</u>	<u>133,569</u>	<u>26,931</u>	<u>166,709</u>	<u>166,709</u>	<u>127,917</u>	<u>38,792</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1)</u>	<u>(1)</u>	<u>10,313</u>	<u>10,314</u>	<u>(24,787)</u>	<u>(24,787)</u>	<u>28,129</u>	<u>52,916</u>
Fund Balance - Beginning of Year	53,966	53,966	53,966	-	25,837	25,837	25,837	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 53,965</u>	<u>\$ 53,965</u>	<u>\$ 64,279</u>	<u>\$ 10,314</u>	<u>\$ 1,050</u>	<u>\$ 1,050</u>	<u>\$ 53,966</u>	<u>\$ 52,916</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Post Commission Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	260	260	207	(53)	200	200	222	22
Other	<u>3,500</u>	<u>3,500</u>	<u>2,025</u>	<u>(1,475)</u>	<u>3,000</u>	<u>3,000</u>	<u>2,777</u>	<u>(223)</u>
Total Revenue	<u>3,760</u>	<u>3,760</u>	<u>2,232</u>	<u>(1,528)</u>	<u>3,200</u>	<u>3,200</u>	<u>2,999</u>	<u>(201)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	3,600	3,600	6,064	(2,464)	13,500	13,500	4,800	8,700
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,600</u>	<u>3,600</u>	<u>6,064</u>	<u>(2,464)</u>	<u>13,500</u>	<u>13,500</u>	<u>4,800</u>	<u>8,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>160</u>	<u>160</u>	<u>(3,832)</u>	<u>(3,992)</u>	<u>(10,300)</u>	<u>(10,300)</u>	<u>(1,801)</u>	<u>8,499</u>
Fund Balance - Beginning of Year	17,703	17,703	17,703	-	19,504	19,504	19,504	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 17,863</u>	<u>\$ 17,863</u>	<u>\$ 13,871</u>	<u>\$ (3,992)</u>	<u>\$ 9,204</u>	<u>\$ 9,204</u>	<u>\$ 17,703</u>	<u>\$ 8,499</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Special Poor Fund
For the Two Years Ended December 31, 2010

	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	5,000	5,000	15,000	10,000	8,000	8,000	-	(8,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	664	664	643	(21)	855	855	658	(197)
Other	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>5,664</u>	<u>5,664</u>	<u>16,643</u>	<u>10,979</u>	<u>8,855</u>	<u>8,855</u>	<u>658</u>	<u>(8,197)</u>
Expenditures:								
County Commission	19,500	19,500	12,393	7,107	16,100	16,100	12,765	3,335
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>19,500</u>	<u>19,500</u>	<u>12,393</u>	<u>7,107</u>	<u>16,100</u>	<u>16,100</u>	<u>12,765</u>	<u>3,335</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(13,836)</u>	<u>(13,836)</u>	<u>4,250</u>	<u>18,086</u>	<u>(7,245)</u>	<u>(7,245)</u>	<u>(12,107)</u>	<u>(4,862)</u>
Fund Balance - Beginning of Year	45,560	45,560	45,560	-	57,667	57,667	57,667	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 31,724</u>	<u>\$ 31,724</u>	<u>\$ 49,810</u>	<u>\$ 18,086</u>	<u>\$ 50,422</u>	<u>\$ 50,422</u>	<u>\$ 45,560</u>	<u>\$ (4,862)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Sheriff Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	180	180	189	9	175	175	195	20
Other	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>5,588</u>	<u>(412)</u>
Total Revenue	<u>4,480</u>	<u>4,480</u>	<u>4,489</u>	<u>9</u>	<u>6,175</u>	<u>6,175</u>	<u>5,783</u>	<u>(392)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	4,300	4,300	606	3,694	-	-	1,049	(1,049)
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,300</u>	<u>4,300</u>	<u>606</u>	<u>3,694</u>	<u>-</u>	<u>-</u>	<u>1,049</u>	<u>(1,049)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>180</u>	<u>180</u>	<u>3,883</u>	<u>3,703</u>	<u>6,175</u>	<u>6,175</u>	<u>4,734</u>	<u>(1,441)</u>
Fund Balance - Beginning of Year	12,015	12,015	12,015	-	13,140	13,140	13,140	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(2,384)</u>	<u>(2,384)</u>	<u>-</u>	<u>-</u>	<u>(5,859)</u>	<u>(5,859)</u>
Fund Balance - End of Year	<u>\$ 12,195</u>	<u>\$ 12,195</u>	<u>\$ 13,514</u>	<u>\$ 1,319</u>	<u>\$ 19,315</u>	<u>\$ 19,315</u>	<u>\$ 12,015</u>	<u>\$ (7,300)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Training Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	1,323	1,323	1,073	(250)	2,000	2,000	1,324	(676)
Interest Income	64	64	77	13	-	-	71	71
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1,387</u>	<u>1,387</u>	<u>1,150</u>	<u>(237)</u>	<u>2,000</u>	<u>2,000</u>	<u>1,395</u>	<u>(605)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	5,000	5,000	1,752	3,248	700	700	1,095	(395)
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,752</u>	<u>3,248</u>	<u>700</u>	<u>700</u>	<u>1,095</u>	<u>(395)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,613)</u>	<u>(3,613)</u>	<u>(602)</u>	<u>3,011</u>	<u>1,300</u>	<u>1,300</u>	<u>300</u>	<u>(1,000)</u>
Fund Balance - Beginning of Year	5,814	5,814	5,814	-	5,514	5,514	5,514	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,201</u>	<u>\$ 2,201</u>	<u>\$ 5,212</u>	<u>\$ 3,011</u>	<u>\$ 6,814</u>	<u>\$ 6,814</u>	<u>\$ 5,814</u>	<u>\$ (1,000)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Bad Check Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	12,000	12,000	15,868	3,868	11,000	11,000	15,522	4,522
Interest Income	213	213	244	31	-	-	189	189
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>12,213</u>	<u>12,213</u>	<u>16,112</u>	<u>3,899</u>	<u>11,000</u>	<u>11,000</u>	<u>15,711</u>	<u>4,711</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	10,678	10,678	15,794	(5,116)	26,839	26,839	21,272	5,567
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Victims Advocate	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>10,678</u>	<u>10,678</u>	<u>15,794</u>	<u>(5,116)</u>	<u>26,839</u>	<u>26,839</u>	<u>21,272</u>	<u>5,567</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,535</u>	<u>1,535</u>	<u>318</u>	<u>(1,217)</u>	<u>(15,839)</u>	<u>(15,839)</u>	<u>(5,561)</u>	<u>10,278</u>
Fund Balance - Beginning of Year	14,506	14,506	14,506	-	20,067	20,067	20,067	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 16,041</u>	<u>\$ 16,041</u>	<u>\$ 14,824</u>	<u>\$ (1,217)</u>	<u>\$ 4,228</u>	<u>\$ 4,228</u>	<u>\$ 14,506</u>	<u>\$ 10,278</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Retirement Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	16	16	2	2	12	10
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>16</u>	<u>16</u>	<u>2</u>	<u>2</u>	<u>12</u>	<u>10</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	2,500	2,500	2,244	256	2,215	2,215	2,057	158
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>2,244</u>	<u>256</u>	<u>2,215</u>	<u>2,215</u>	<u>2,057</u>	<u>158</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,228)</u>	<u>272</u>	<u>(2,213)</u>	<u>(2,213)</u>	<u>(2,045)</u>	<u>168</u>
Fund Balance - Beginning of Year	199	199	199	-	29	29	29	-
Transfers In	2,500	2,500	4,275	1,775	2,215	2,215	2,215	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 199</u>	<u>\$ 199</u>	<u>\$ 2,246</u>	<u>\$ 2,047</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ 199</u>	<u>\$ 168</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Prosecuting Attorney Delinquent Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	15	15	-	-	12	12
Other	-	-	83	83	-	-	660	660
Total Revenue	<u>-</u>	<u>-</u>	<u>98</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>672</u>	<u>672</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>98</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>672</u>	<u>672</u>
Fund Balance - Beginning of Year	996	996	996	-	324	324	324	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 996</u>	<u>\$ 996</u>	<u>\$ 1,094</u>	<u>\$ 98</u>	<u>\$ 324</u>	<u>\$ 324</u>	<u>\$ 996</u>	<u>\$ 672</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
911 Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	87,000	87,000	85,121	(1,879)	88,900	88,900	88,084	(816)
Charges for Services	53,000	53,000	55,512	2,512	53,000	53,000	50,962	(2,038)
Interest Income	10	10	118	108	-	-	68	68
Other	-	-	-	-	-	-	1,502	1,502
Total Revenue	<u>140,010</u>	<u>140,010</u>	<u>140,751</u>	<u>741</u>	<u>141,900</u>	<u>141,900</u>	<u>140,616</u>	<u>(1,284)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	243,646	243,646	238,963	4,683	243,681	243,681	239,038	4,643
Total Expenditures	<u>243,646</u>	<u>243,646</u>	<u>238,963</u>	<u>4,683</u>	<u>243,681</u>	<u>243,681</u>	<u>239,038</u>	<u>4,643</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(103,636)</u>	<u>(103,636)</u>	<u>(98,212)</u>	<u>5,424</u>	<u>(101,781)</u>	<u>(101,781)</u>	<u>(98,422)</u>	<u>3,359</u>
Fund Balance - Beginning of Year	38,101	38,101	38,101	-	18,638	18,638	18,638	-
Transfers In	105,000	105,000	78,000	(27,000)	85,000	85,000	117,956	(32,956)
Transfers Out	-	-	(11)	(11)	-	-	(71)	(71)
Fund Balance - End of Year	<u>\$ 39,465</u>	<u>\$ 39,465</u>	<u>\$ 17,878</u>	<u>\$ (21,587)</u>	<u>\$ 1,857</u>	<u>\$ 1,857</u>	<u>\$ 38,101</u>	<u>\$ 36,244</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorder Preservation Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	3,000	3,000	3,204	204	3,500	3,500	3,240	(260)
Interest Income	95	95	91	(4)	150	150	111	(39)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,095</u>	<u>3,095</u>	<u>3,295</u>	<u>200</u>	<u>3,650</u>	<u>3,650</u>	<u>3,351</u>	<u>(299)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	7,900	7,900	6,471	1,429	7,900	7,900	3,555	4,345
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>7,900</u>	<u>7,900</u>	<u>6,471</u>	<u>1,429</u>	<u>7,900</u>	<u>7,900</u>	<u>3,555</u>	<u>4,345</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,805)</u>	<u>(4,805)</u>	<u>(3,176)</u>	<u>1,629</u>	<u>(4,250)</u>	<u>(4,250)</u>	<u>(204)</u>	<u>4,046</u>
Fund Balance - Beginning of Year	8,546	8,546	8,546	-	8,750	8,750	8,750	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 3,741</u>	<u>\$ 3,741</u>	<u>\$ 5,370</u>	<u>\$ 1,629</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 8,546</u>	<u>\$ 4,046</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Harrison County Lake Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	4,335	4,335	4,030	(305)	3,500	3,500	3,963	463
Other	11,504	11,504	12,685	1,181	8,200	8,200	11,208	3,008
Total Revenue	<u>15,839</u>	<u>15,839</u>	<u>16,715</u>	<u>876</u>	<u>11,700</u>	<u>11,700</u>	<u>15,171</u>	<u>3,471</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	40,000	40,000	44,342	(4,342)	46,132	46,132	48,238	(2,106)
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>44,342</u>	<u>(4,342)</u>	<u>46,132</u>	<u>46,132</u>	<u>48,238</u>	<u>(2,106)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(24,161)</u>	<u>(24,161)</u>	<u>(27,627)</u>	<u>(3,466)</u>	<u>(34,432)</u>	<u>(34,432)</u>	<u>(33,067)</u>	<u>1,365</u>
Fund Balance - Beginning of Year	295,335	295,335	295,335	-	328,402	328,402	328,402	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 271,174</u>	<u>\$ 271,174</u>	<u>\$ 267,708</u>	<u>\$ (3,466)</u>	<u>\$ 293,970</u>	<u>\$ 293,970</u>	<u>\$ 295,335</u>	<u>\$ 1,365</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Lottie Wilson Estate Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	425	425	396	(29)	445	445	361	(84)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>425</u>	<u>425</u>	<u>396</u>	<u>(29)</u>	<u>445</u>	<u>445</u>	<u>361</u>	<u>(84)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	1,200	1,200	390	810	1,200	1,200	750	450
Total Expenditures	<u>1,200</u>	<u>1,200</u>	<u>390</u>	<u>810</u>	<u>1,200</u>	<u>1,200</u>	<u>750</u>	<u>450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(775)</u>	<u>(775)</u>	<u>6</u>	<u>781</u>	<u>(755)</u>	<u>(755)</u>	<u>(389)</u>	<u>366</u>
Fund Balance - Beginning of Year	28,489	28,489	28,489	-	28,878	28,878	28,878	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 27,714</u>	<u>\$ 27,714</u>	<u>\$ 28,495</u>	<u>\$ 781</u>	<u>\$ 28,123</u>	<u>\$ 28,123</u>	<u>\$ 28,489</u>	<u>\$ 366</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Victims of Domestic Violence Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	450	450	465	15	400	400	500	100
Interest Income	-	-	1	1	2	2	1	(1)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>450</u>	<u>450</u>	<u>466</u>	<u>16</u>	<u>402</u>	<u>402</u>	<u>501</u>	<u>99</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	450	450	466	(16)	400	400	501	(101)
Total Expenditures	<u>450</u>	<u>450</u>	<u>466</u>	<u>(16)</u>	<u>400</u>	<u>400</u>	<u>501</u>	<u>(101)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ (2)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Crestview Depreciation & Replacement Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning of Year	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Over Surplus Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	1	1	1	-	1	1	1	-
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	101	(101)	60	60	-	60
Total Expenditures	<u>-</u>	<u>-</u>	<u>101</u>	<u>(101)</u>	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1</u>	<u>1</u>	<u>(100)</u>	<u>(101)</u>	<u>(59)</u>	<u>(59)</u>	<u>1</u>	<u>60</u>
Fund Balance - Beginning of Year	100	100	100	-	99	99	99	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ -</u>	<u>\$ (101)</u>	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 100</u>	<u>\$ 60</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
LEPC Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	3,000	3,000	-	(3,000)	2,286	2,286	3,088	802
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	142	142	74	(68)	50	50	122	72
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>3,142</u>	<u>3,142</u>	<u>74</u>	<u>(3,068)</u>	<u>2,336</u>	<u>2,336</u>	<u>3,210</u>	<u>874</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	6,082	6,082	5,300	782	6,100	6,100	7,527	(1,427)
Total Expenditures	<u>6,082</u>	<u>6,082</u>	<u>5,300</u>	<u>782</u>	<u>6,100</u>	<u>6,100</u>	<u>7,527</u>	<u>(1,427)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,940)</u>	<u>(2,940)</u>	<u>(5,226)</u>	<u>(2,286)</u>	<u>(3,764)</u>	<u>(3,764)</u>	<u>(4,317)</u>	<u>(553)</u>
Fund Balance - Beginning of Year	9,694	9,694	9,694	-	14,011	14,011	14,011	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 6,754</u>	<u>\$ 6,754</u>	<u>\$ 4,468</u>	<u>\$ (2,286)</u>	<u>\$ 10,247</u>	<u>\$ 10,247</u>	<u>\$ 9,694</u>	<u>\$ (553)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Recorders Technology Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	2,000	2,000	1,793	(207)	2,200	2,200	1,744	(456)
Interest Income	90	90	92	2	100	100	107	7
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>2,090</u>	<u>2,090</u>	<u>1,885</u>	<u>(205)</u>	<u>2,300</u>	<u>2,300</u>	<u>1,851</u>	<u>(449)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	6,000	6,000	5,402	598	6,000	6,000	1,625	4,375
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>5,402</u>	<u>598</u>	<u>6,000</u>	<u>6,000</u>	<u>1,625</u>	<u>4,375</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,910)</u>	<u>(3,910)</u>	<u>(3,517)</u>	<u>393</u>	<u>(3,700)</u>	<u>(3,700)</u>	<u>226</u>	<u>3,926</u>
Fund Balance - Beginning of Year	8,860	8,860	8,860	-	8,634	8,634	8,634	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 4,950</u>	<u>\$ 4,950</u>	<u>\$ 5,343</u>	<u>\$ 393</u>	<u>\$ 4,934</u>	<u>\$ 4,934</u>	<u>\$ 8,860</u>	<u>\$ 3,926</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Election Services Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	2,448	2,448
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	40	40	51	11	20	20	47	27
Other	-	-	342	342	2,448	2,448	1,440	(1,008)
Total Revenue	<u>40</u>	<u>40</u>	<u>393</u>	<u>353</u>	<u>2,468</u>	<u>2,468</u>	<u>3,935</u>	<u>1,467</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	4,000	4,000	2,236	1,764	87	87	-	87
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>4,000</u>	<u>4,000</u>	<u>2,236</u>	<u>1,764</u>	<u>87</u>	<u>87</u>	<u>-</u>	<u>87</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,960)</u>	<u>(3,960)</u>	<u>(1,843)</u>	<u>2,117</u>	<u>2,381</u>	<u>2,381</u>	<u>3,935</u>	<u>1,554</u>
Fund Balance - Beginning of Year	4,197	4,197	4,197	-	262	262	262	-
Transfers In	-	-	1,790	1,790	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 4,144</u>	<u>\$ 3,907</u>	<u>\$ 2,643</u>	<u>\$ 2,643</u>	<u>\$ 4,197</u>	<u>\$ 1,554</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
1/2 Cent Law Enforcement Sales Tax
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ 530,000	\$ 530,000	\$ 519,844	\$ (10,156)	\$ 535,000	\$ 535,000	\$ 535,391	\$ 391
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	35,000	35,000	44,456	9,456	45,000	45,000	35,367	(9,633)
Interest Income	-	-	168	168	600	600	58	(542)
Other	<u>110,000</u>	<u>110,000</u>	<u>111,301</u>	<u>1,301</u>	<u>115,500</u>	<u>115,500</u>	<u>112,163</u>	<u>(3,337)</u>
Total Revenue	<u>675,000</u>	<u>675,000</u>	<u>675,769</u>	<u>769</u>	<u>696,100</u>	<u>696,100</u>	<u>682,979</u>	<u>(13,121)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	326,277	326,277	315,557	10,720	362,237	362,237	330,724	31,513
Jail	189,553	189,553	181,324	8,229	216,336	216,336	220,779	(4,443)
Law Enforcement Center	170,573	170,573	167,624	2,949	167,800	167,800	179,341	(11,541)
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>686,403</u>	<u>686,403</u>	<u>664,505</u>	<u>21,898</u>	<u>746,373</u>	<u>746,373</u>	<u>730,844</u>	<u>15,529</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,403)</u>	<u>(11,403)</u>	<u>11,264</u>	<u>22,667</u>	<u>(50,273)</u>	<u>(50,273)</u>	<u>(47,865)</u>	<u>2,408</u>
Fund Balance - Beginning of Year	2,912	2,912	2,912	-	40,777	40,777	40,777	-
Transfers In	50,000	50,000	50,410	410	50,000	50,000	50,000	-
Transfers Out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,289)</u>	<u>(289)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 6,509</u>	<u>\$ 6,509</u>	<u>\$ 29,297</u>	<u>\$ 22,788</u>	<u>\$ 504</u>	<u>\$ 504</u>	<u>\$ 2,912</u>	<u>\$ 2,408</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Tax Maintenance Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	15,500	15,500	14,193	(1,307)	14,000	14,000	15,034	1,034
Interest Income	300	300	403	103	250	250	245	(5)
Other	60	60	-	(60)	60	60	-	(60)
Total Revenue	<u>15,860</u>	<u>15,860</u>	<u>14,596</u>	<u>(1,264)</u>	<u>14,310</u>	<u>14,310</u>	<u>15,279</u>	<u>969</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	18,000	18,000	4,767	13,233	18,500	18,500	7,873	10,627
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>4,767</u>	<u>13,233</u>	<u>18,500</u>	<u>18,500</u>	<u>7,873</u>	<u>10,627</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,140)</u>	<u>(2,140)</u>	<u>9,829</u>	<u>11,969</u>	<u>(4,190)</u>	<u>(4,190)</u>	<u>7,406</u>	<u>11,596</u>
Fund Balance - Beginning of Year	20,743	20,743	20,743	-	13,337	13,337	13,337	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 18,603</u>	<u>\$ 18,603</u>	<u>\$ 30,572</u>	<u>\$ 11,969</u>	<u>\$ 9,147</u>	<u>\$ 9,147</u>	<u>\$ 20,743</u>	<u>\$ 11,596</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Eagleville Memorial Cemetery Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	700	700	742	42	810	810	673	(137)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>700</u>	<u>700</u>	<u>742</u>	<u>42</u>	<u>810</u>	<u>810</u>	<u>673</u>	<u>(137)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	1,700	1,700	1,650	50	1,700	1,700	1,400	300
Total Expenditures	<u>1,700</u>	<u>1,700</u>	<u>1,650</u>	<u>50</u>	<u>1,700</u>	<u>1,700</u>	<u>1,400</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(908)</u>	<u>92</u>	<u>(890)</u>	<u>(890)</u>	<u>(727)</u>	<u>163</u>
Fund Balance - Beginning of Year	53,904	53,904	53,904	-	54,631	54,631	54,631	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 52,904</u>	<u>\$ 52,904</u>	<u>\$ 52,996</u>	<u>\$ 92</u>	<u>\$ 53,741</u>	<u>\$ 53,741</u>	<u>\$ 53,904</u>	<u>\$ 163</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Juvenile Restitution
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	18	18	27	9	-	-	21	21
Other	<u>200</u>	<u>200</u>	<u>120</u>	<u>(80)</u>	<u>1,569</u>	<u>1,569</u>	<u>225</u>	<u>(1,344)</u>
Total Revenue	<u>218</u>	<u>218</u>	<u>147</u>	<u>(71)</u>	<u>1,569</u>	<u>1,569</u>	<u>246</u>	<u>(1,323)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	1,731	1,731	-	1,731	1,500	1,500	-	1,500
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Expenditures	<u>1,731</u>	<u>1,731</u>	<u>-</u>	<u>1,731</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,513)</u>	<u>(1,513)</u>	<u>147</u>	<u>1,660</u>	<u>(1,431)</u>	<u>(1,431)</u>	<u>246</u>	<u>1,677</u>
Fund Balance - Beginning of Year	1,817	1,817	1,817	-	1,571	1,571	1,571	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 304</u>	<u>\$ 304</u>	<u>\$ 1,964</u>	<u>\$ 1,660</u>	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 1,817</u>	<u>\$ 1,677</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
FEMA/SEMA Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 Favorable <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 Favorable <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	375,000	375,000	638,193	263,193	688,103	688,103	336,628	(351,475)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	642	642	941	299	-	-	219	219
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>375,642</u>	<u>375,642</u>	<u>639,134</u>	<u>263,492</u>	<u>688,103</u>	<u>688,103</u>	<u>336,847</u>	<u>(351,256)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	418,642	418,642	347,653	70,989	688,103	688,103	343,083	345,020
Total Expenditures	<u>418,642</u>	<u>418,642</u>	<u>347,653</u>	<u>70,989</u>	<u>688,103</u>	<u>688,103</u>	<u>343,083</u>	<u>345,020</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(43,000)</u>	<u>(43,000)</u>	<u>291,481</u>	<u>334,481</u>	<u>-</u>	<u>-</u>	<u>(6,236)</u>	<u>(6,236)</u>
Fund Balance - Beginning of Year	43,772	43,772	43,772	-	50,008	50,008	50,008	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 772</u>	<u>\$ 772</u>	<u>\$ 335,253</u>	<u>\$ 334,481</u>	<u>\$ 50,008</u>	<u>\$ 50,008</u>	<u>\$ 43,772</u>	<u>\$ (6,236)</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
Senior Citizens Tax Fund
For the Two Years Ended December 31, 2010

	Original 2010 <u>Budget</u>	Final 2010 <u>Budget</u>	Actual <u>2010</u>	Variance With Final Budget 2010 <u>Favorable</u> <u>(Unfavorable)</u>	Original 2009 <u>Budget</u>	Final 2009 <u>Budget</u>	Actual <u>2009</u>	Variance With Final Budget 2009 <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	43,335	43,335	46,159	2,824	43,350	43,350	46,173	2,823
Intergovernmental Revenues	2,839	2,839	-	(2,839)	2,500	2,500	-	(2,500)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	1
Total Revenue	<u>46,174</u>	<u>46,174</u>	<u>46,159</u>	<u>(15)</u>	<u>45,850</u>	<u>45,850</u>	<u>46,174</u>	<u>324</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	46,174	46,174	48,694	(2,520)	45,850	45,850	37,456	8,394
Total Expenditures	<u>46,174</u>	<u>46,174</u>	<u>48,694</u>	<u>(2,520)</u>	<u>45,850</u>	<u>45,850</u>	<u>37,456</u>	<u>8,394</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(2,535)</u>	<u>(2,535)</u>	<u>-</u>	<u>-</u>	<u>8,718</u>	<u>8,718</u>
Fund Balance - Beginning of Year	14,142	14,142	14,142	-	5,424	5,424	5,424	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 14,142</u>	<u>\$ 14,142</u>	<u>\$ 11,607</u>	<u>\$ (2,535)</u>	<u>\$ 5,424</u>	<u>\$ 5,424</u>	<u>\$ 14,142</u>	<u>\$ 8,718</u>

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

Harrison County, Missouri
Budgetary Comparison Schedule
Cash Basis
CAFO Fund
For the Two Years Ended December 31, 2010

	Original 2010 Budget	Final 2010 Budget	Actual 2010	Variance With Final Budget 2010 Favorable (Unfavorable)	Original 2009 Budget	Final 2009 Budget	Actual 2009	Variance With Final Budget 2009 Favorable (Unfavorable)
Revenues:								
Taxes - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Property	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	1,000	1,000	-	(1,000)
Charges for Services	-	-	-	-	-	-	-	-
Interest Income	33	33	31	(2)	35	35	28	(7)
Other	-	-	-	-	-	-	-	-
Total Revenue	<u>33</u>	<u>33</u>	<u>31</u>	<u>(2)</u>	<u>1,035</u>	<u>1,035</u>	<u>28</u>	<u>(1,007)</u>
Expenditures:								
County Commission	-	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-
Buildings and Grounds	-	-	-	-	-	-	-	-
County Treasurer/Collector	-	-	-	-	-	-	-	-
Ex Officio Recorder of Deeds	-	-	-	-	-	-	-	-
Associate Circuit Court	-	-	-	-	-	-	-	-
Court Administration	-	-	-	-	-	-	-	-
Public Administrator	-	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-	-
Jail	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	-	-	-	-	-	-	-
Juvenile Officer	-	-	-	-	-	-	-	-
County Coroner	-	-	-	-	-	-	-	-
Emergency Fund	-	-	-	-	-	-	-	-
Highway & Roads	-	-	-	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-
Other	-	-	-	-	300	300	-	300
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>33</u>	<u>33</u>	<u>31</u>	<u>(2)</u>	<u>735</u>	<u>735</u>	<u>28</u>	<u>(707)</u>
Fund Balance - Beginning of Year	2,230	2,230	2,230	-	2,202	2,202	2,202	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Fund Balance - End of Year	<u>\$ 2,263</u>	<u>\$ 2,263</u>	<u>\$ 2,261</u>	<u>\$ (2)</u>	<u>\$ 2,937</u>	<u>\$ 2,937</u>	<u>\$ 2,230</u>	<u>\$ (707)</u>

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

Harrison County, Missouri
Notes to the Required Supplementary Information
For the Two Years Ended December 31, 2010

Note 1: Budgeting and Budgetary Practices

The County Commissioners and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo, the county budget law.

Note 2: Budgetary Basis of Accounting

The County budget is adopted on the cash basis of accounting.

Note 3: Expenditures in Excess of Appropriations

For the two years ended December 31, 2010, expenditures exceeded final budget amounts as follows:

	<u>2010</u>	<u>Amount Over Budget</u> <u>2009</u>
Post Commission Training Fund	\$ 2,464	\$ -
Sheriff Training Fund	\$ -	\$ 1,049
Prosecuting Attorney Training Fund	\$ -	\$ 395
Prosecuting Attorney Bad Check Fund	\$ 5,116	\$ -
Harrison County Lake Fund	\$ 4,342	\$ 2,106
Victims of Domestic Violence Fund	\$ 16	\$ 101
Over Surplus Fund	\$ 101	\$ -
LEPC Fund	\$ -	\$ 1,427
Senior Citizens Tax Fund	\$ 2,520	\$ -

FEDERAL COMPLIANCE SECTION

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

To the County Commission of
Harrison County, Missouri
Bethany, Missouri

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Harrison County, Missouri as of and for the two years ended December 31, 2010, which collectively comprise of the County's basic financial statements and have issued my report thereon dated August 31, 2011. In my report, the county prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Missouri, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the County's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

**Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial
Statements Performed in Accordance with Government Auditing Standards
(Concluded)**

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of the Board of Commissioners, management, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
August 31, 2011

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133**

To the County Commissioners
Harrison County, Missouri
Bethany, Missouri

Compliance

I have audited the compliance of the Harrison County, Missouri with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the two years ended December 31, 2010. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. My responsibility is to express an opinion on the County's compliance based on my audit.

I conducted my 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 OMB Circular A-133. *Those standards and OMB Circular A-133* require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County's compliance with those requirements.

In my opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the two years ended December 31, 2010.

**Independent Auditors' Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133
(Continued)**

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance 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, 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.

My consideration of internal control over compliance 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 deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, I identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2010-1 that I consider to be a significant deficiency in internal control over compliance.

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.

Harrison County, Missouri's response to the finding identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Harrison County, Missouri's response and, accordingly, I express no opinion on the response.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

Kevin G. Hudson, C.P.A.
Certified Public Accountant
August 31, 2011

Harrison County, Missouri
Schedule of Expenditures of Federal Awards
For the Years Ending December 31, 2010 and 2009

Federal CFDA Number	Federal Grantor/Pass Through Grantor/Program Title	Pass Through Granters Number	Federal Expenditures Year Ended December 31,	
			2010	2009
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	State Department of Public Safety			
16.575	Crime Victim Assistance	VOCA0017	\$ 12,743	\$ 12,873
	Total U.S. Department of Justice		<u>12,743</u>	<u>12,873</u>
	U. S. DEPARTMENT OF AGRICULTURE			
	Passed through state:			
	Office of Administration			
10.923	Natural Resources Conservation Service Levy Repairs		<u>10,877</u>	<u>-</u>
	Total U.S. Department of Agriculture		<u>10,877</u>	<u>-</u>
	ELECTION ASSISTANCE COMMISSION			
	Passed through state:			
	Office of the Secretary of State			
	Help America Vote Act Requirements Payments	HAVA	<u>-</u>	<u>2,447</u>
	Total Election Assistance Commission		<u>-</u>	<u>2,447</u>
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Highway Planning and Construction	BRO- (30)	195,482	134,557
		BRO-(29)	-	16,339
		STP9900 (108)	<u>-</u>	<u>129,585</u>
	Total U.S. Department of Transportation		<u>195,482</u>	<u>280,481</u>
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state Department of Public Safety:			
97.067	Homeland Security Grant Program	FEMA	345,171	-
97.036	Public Assistance Grants	LEPC-CEFP	-	3,087
97.042	Emergency Management Performance Grants		<u>-</u>	<u>284,058</u>
	Total U.S. Department of Homeland Security		<u>345,171</u>	<u>287,145</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through the Department of Economic Development -			
14.228	Community Development Block Grant/States Program	PWSD #2	<u>500,000</u>	<u>-</u>
	Total U.S. Department of Housing & Urban Development		<u>500,000</u>	<u>-</u>
	Total Expenditures of Federal Awards		\$ <u>1,064,273</u>	\$ <u>582,946</u>

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule

Harrison County, Missouri
Notes to the Supplementary Schedule
For the Years Ended December 31, 2010 and 2009

Note 1: Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA number is not available.

This schedule includes all federal awards administered by Harrison County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of cash awards.

C. Basis of Accounting

The schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Note 2: Subrecipients

The county provided a Community Development Block Grant to the Public Water Supply District No.2 of Harrison County in the amount of \$500,000 during the year ended December 31, 2010.

Harrison County, Missouri
Schedule of Findings and Questioned Costs
Years Ended December 31, 2010 and 2009

Section II - Financial Statement Findings

This section contains no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

Finding No. 2010-1 Incorrect Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Housing and Urban Development
Pass-through Grantor: Missouri Department of Economic Development
Federal CFDA Number: 14.228
Program Title: Community Development Block Grant/States Program
Award Year: 2010
Questioned Costs: None

Condition: As a recipient of federal grant funds, the County is required to comply with Office of Management and Budget (OMB) Circular A-133. Subpart C, Section 300(A) of the Circular requires the recipient of federal funds to accurately report the amount of federal funds expended each year on a Schedule of Expenditures of Federal Awards (SEFA). The SEFA for the year ended December 31, 2010 was inaccurate in that the County failed to include expenditures incurred for the Community Development Block Grant. This grant was passed through the County to the Public Water Supply District No.2 of Harrison County. This resulted in federal expenditures being understated by \$500,000 for 2010. The SEFA included in this report has been adjusted to correct this condition.

Recommendation: I recommend that the County Clerk ensure that all federal programs are included in the SEFA.

County's Response - The SEFA will be reviewed and all programs and appropriate expenditures will be recorded.

Harrison County, Missouri
Follow-Up on Prior Audit Findings for an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Harrison County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2008. There were no prior audit findings that *Government Auditing Standards* requires to have follow up action taken by Harrison County, Missouri for the two years ended December 31, 2008.

Harrison County, Missouri
Summary Schedule of Prior Audit Findings In Accordance
with OMB Circular A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133, requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2008, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.