



CLARK COUNTY, MISSOURI

TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-53
August 13, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Clark, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Clark County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The former sheriff paid \$12,000 to a deputy to purchase a new drug dog and to cover any travel or training expenses that he incurred. Documentation such as invoices or bid proposals was not obtained from the deputy to support the disbursement.
- Actions of the Salary Commission were not supported by a written opinion from the Prosecuting Attorney.
- Receipts totaling \$2,010 were not deposited to the Circuit Clerks fee account. See Special Review Audit on Clark County Circuit Clerk, #99-46.

Copies of the audit are available upon request

YELLOW SHEET

CLARK COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Clark County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Clark County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose 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. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Clark County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Clark County.

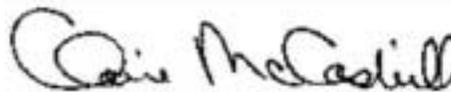
In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Clark County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

Clark County, Missouri, has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the county is or will become year 2000-compliant, that the county's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the county does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated March 4, 1999, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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 (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Clark County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

March 4, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

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

To the County Commission
and
Officeholders of Clark County, Missouri

We have audited the special-purpose financial statements of various funds of Clark County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated March 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

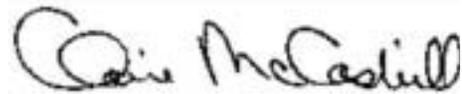
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Clark County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Clark County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Clark County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

March 4, 1999 (fieldwork completion date)

Financial Statements

Exhibit A-1

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 2,440	727,877	726,653	3,664
Special Road and Bridge	15,329	990,895	1,005,749	475
Assessment	15,760	66,451	65,762	16,449
Law Enforcement Training	1,589	3,704	5,023	270
Prosecuting Attorney Training	320	1,046	947	419
Health Center	421,973	544,103	414,898	551,178
1/2 Cent Sales Tax Road and Bridge	11,266	172,058	182,595	729
Recorder User Fee	155	3,328	2,456	1,027
Prosecuting Attorney Bad Check	360	3,966	289	4,037
Domestic Violence	916	420	1,056	280
Use Tax	498	0	498	0
Community Service	4,338	12,305	8,907	7,736
Multi-County Child Support	940	0	397	543
Local Emergency Planning Committee	4,675	6,100	3,035	7,740
Clark County Crime Victims Assistance	0	4,599	5,190	-591
1/2 Cent Sales Tax Jail Construction	66,067	170,952	148,201	88,818
1/2 Cent Sales Tax Jail Operation	0	106,566	102,977	3,589
Peace Officer Standards and Training	652	734	1,386	0
FY98 Local Records	2,660	1,559	3,719	500
Law Enforcement Support Fund	9,252	34	7,262	2,024
Buyout	842	15,558	0	16,400
FEMA Demolition	2,775	20	2,776	19
DARE	153	865	1,018	0
Clark County Youth Fund	0	24,604	22,850	1,754
Sheriff Civil Fees	0	4,758	0	4,758
Law Library	2,240	2,021	2,965	1,296
Associate Circuit Division Interest	593	933	309	1,217
Probate Division Interest	435	94	172	357
Circuit Clerk Interest	2,873	3,418	3,621	2,670
Total	\$ 569,101	2,868,968	2,720,711	717,358

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

Exhibit A-2

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1997

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 1,994	784,839	784,393	2,440
Special Road and Bridge	583	1,832,446	1,817,700	15,329
Assessment	11,895	68,528	64,663	15,760
Law Enforcement Training	1,972	2,600	2,983	1,589
Prosecuting Attorney Training	335	1,044	1,059	320
Health Center	285,947	527,300	391,274	421,973
1/2 Cent Sales Tax Road and Bridge	60	173,106	161,900	11,266
Recorder User Fee	0	3,405	3,250	155
Prosecuting Attorney Bad Check	321	4,583	4,544	360
Domestic Violence	456	460	0	916
Use Tax	498	0	0	498
Community Service	1,796	11,797	9,255	4,338
Multi-County Child Support	1,378	0	438	940
Local Emergency Planning Committee	5,467	0	792	4,675
1/2 Cent Sales Tax Jail Construction	69,556	172,691	176,180	66,067
Local Law Enforcement Block Grant	0	3,807	3,807	0
Peace Officer Standards and Training	0	652	0	652
FY98 Local Records	0	2,660	0	2,660
Law Enforcement Support Fund	0	21,711	12,459	9,252
Buyout	8,459	0	7,617	842
FEMA Demolition	1,584	1,191	0	2,775
DARE	213	1,786	1,846	153
Law Library	1,263	2,028	1,051	2,240
Associate Circuit Division Interest	669	895	971	593
Probate Division Interest	279	163	7	435
Circuit Clerk Interest	0	2,873	0	2,873
Total	\$ 394,725	3,620,565	3,446,189	569,101

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

Exhibit B

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 227,398	219,019	-8,379	214,323	250,423	36,100
Sales taxes	174,000	172,062	-1,938	157,000	173,105	16,105
Intergovernmental	129,151	99,087	-30,064	143,709	119,102	-24,607
Charges for services	143,452	149,293	5,841	139,675	141,319	1,644
Interest	15,000	9,534	-5,466	16,000	12,013	-3,987
Other	68,694	53,780	-14,914	40,480	31,197	-9,283
Transfers in	47,497	25,102	-22,395	57,680	57,680	0
Total Receipts	805,192	727,877	#VALUE!	768,867	784,839	#VALUE!
DISBURSEMENTS						
County Commission	41,917	41,856	61	42,459	41,239	1,220
County Clerk	49,765	48,180	1,585	32,174	32,285	-111
Elections	21,958	12,162	9,796	2,660	2,500	160
Buildings and grounds	40,880	30,155	10,725	42,517	36,476	6,041
Employee fringe benefits	5,590	3,727	1,863	3,843	8,094	-4,251
County Treasurer	20,649	19,617	1,032	19,019	18,861	158
County Collector	57,203	55,860	1,343	56,632	55,525	1,107
Circuit Clerk and Ex Officio Recorder of Deeds	37,849	31,507	6,342	37,687	38,427	-740
Associate Circuit Court	5,950	5,419	531	5,750	5,753	-3
Court administration	5,385	4,262	1,123	6,192	5,744	448
Public Administrator	6,613	5,177	1,436	8,554	7,690	864
Sheriff	200,008	206,676	-6,668	182,889	226,092	-43,203
Jail	64,427	66,852	-2,425	88,270	102,501	-14,231
Prosecuting Attorney	48,289	46,973	1,316	46,069	47,738	-1,669
Juvenile Officer	42,496	35,615	6,881	39,275	33,219	6,056
County Coroner	5,749	3,916	1,833	6,583	4,020	2,563
Other general government	43,398	39,331	4,067	43,089	41,972	1,117
Court Reporter	850	1,022	-172	800	338	462
Safe and sober grant	4,000	1,875	2,125	6,000	0	6,000
Cops more grant	13,000	12,361	639	12,000	12,597	-597
Cops universal grant	50,000	49,566	434	79,000	49,057	29,943
Drug enforcement grant	7,500	1,244	6,256	6,000	7,400	-1,400
Transfers out	10,000	500	9,500	0	0	0
Emergency Fund	24,156	2,800	21,356	23,066	6,865	16,201
Total Disbursements	807,632	726,653	80,979	790,528	784,393	6,135
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,440	1,224	#VALUE!	-21,661	446	#VALUE!
CASH, JANUARY 1	2,440	2,440	0	1,661	1,994	333
CASH, DECEMBER 31	\$ 0	3,664	#VALUE!	-20,000	2,440	#VALUE!

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

Exhibit C

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 358,416	391,302	32,886	355,867	372,716	16,849
Intergovernmental	962,243	578,256	-383,987	1,373,504	1,352,430	-21,074
Interest	10,000	6,565	-3,435	14,300	7,135	-7,165
Other	14,000	14,772	772	179,000	100,165	-78,835
Total Receipts	1,344,659	990,895	-353,764	1,922,671	1,832,446	-90,225
DISBURSEMENTS						
Salaries	360,000	366,401	-6,401	310,000	333,775	-23,775
Employee fringe benefits	95,200	102,507	-7,307	90,000	91,319	-1,319
Supplies	81,020	87,165	-6,145	85,500	78,522	6,978
Insurance	15,350	16,799	-1,449	14,400	15,159	-759
Road and bridge materials	181,000	206,401	-25,401	248,000	189,843	58,157
Equipment repairs	81,705	85,556	-3,851	95,000	70,894	24,106
Equipment purchases	15,000	2,846	12,154	15,000	27,868	-12,868
Construction, repair, and maintenance	479,600	112,482	367,118	995,000	940,744	54,256
Other	11,500	5,988	5,512	10,250	11,896	-1,646
Transfers out	39,611	19,604	20,007	57,680	57,680	0
Total Disbursements	1,359,986	1,005,749	354,237	1,920,830	1,817,700	103,130
RECEIPTS OVER (UNDER) DISBURSEMENTS	-15,327	-14,854	473	1,841	14,746	12,905
CASH, JANUARY 1	15,329	15,329	0	936	583	-353
CASH, DECEMBER 31	\$ 2	475	473	2,777	15,329	12,552

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

Exhibit D

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSESSMENT FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 64,400	63,989	-411	63,000	65,903	2,903
Interest	1,826	1,744	-82	2,200	1,629	-571
Other	803	718	-85	700	976	276
Total Receipts	<u>67,029</u>	<u>66,451</u>	<u>-578</u>	<u>65,900</u>	<u>68,508</u>	<u>2,608</u>
DISBURSEMENTS						
Assessor	65,934	60,762	5,172	60,934	64,663	-3,729
Transfers out	5,000	5,000	0	5,000	0	5,000
Total Disbursements	<u>70,934</u>	<u>65,762</u>	<u>5,172</u>	<u>65,934</u>	<u>64,663</u>	<u>1,271</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-3,905	689	4,594	-34	3,845	3,879
CASH, JANUARY 1	15,740	15,740	0	11,876	11,895	19
CASH, DECEMBER 31	<u>\$ 11,835</u>	<u>16,429</u>	<u>4,594</u>	<u>11,842</u>	<u>15,740</u>	<u>3,898</u>

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

Exhibit E

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT TRAINING FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	3,300	3,704	404	4,100	2,600	-1,500
Total Receipts		3,300	3,704	404	4,100	2,600	-1,500
DISBURSEMENTS							
Sheriff		4,889	5,023	-134	6,072	2,983	3,089
Total Disbursements		4,889	5,023	-134	6,072	2,983	3,089
RECEIPTS OVER (UNDER) DISBURSEMENTS		-1,589	-1,319	270	-1,972	-383	1,589
CASH, JANUARY 1		1,589	1,589	0	1,972	1,972	0
CASH, DECEMBER 31	\$	0	270	270	0	1,589	1,589

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

Exhibit F

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,200	1,046	-154	1,600	1,044	-556
Total Receipts	1,200	1,046	-154	1,600	1,044	-556
DISBURSEMENTS						
Prosecuting Attorney	1,200	947	253	1,800	1,059	741
Total Disbursements	1,200	947	253	1,800	1,059	741
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	99	99	-200	-15	185
CASH, JANUARY 1	320	320	0	335	335	0
CASH, DECEMBER 31	\$ 320	419	99	135	320	185

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

Exhibit G

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 60,000	65,199	5,199	60,000	60,334	334
Intergovernmental	114,365	99,340	-15,025	88,640	93,007	4,367
Charges for services	210,000	354,669	144,669	211,500	352,928	141,428
Interest	11,000	17,187	6,187	9,500	12,826	3,326
Other	14,000	7,708	-6,292	21,000	8,205	-12,795
Total Receipts	409,365	544,103	134,738	390,640	527,300	136,660
DISBURSEMENTS						
Salaries and employee fringe benefits	271,250	271,167	83	254,350	259,823	-5,473
Contracted personnel	57,000	49,751	7,249	45,000	54,661	-9,661
Office expenditures	33,685	41,529	-7,844	22,500	25,255	-2,755
Equipment	9,000	6,796	2,204	5,850	5,108	742
Mileage and training	27,000	22,438	4,562	21,000	21,790	-790
Other	33,800	23,217	10,583	25,250	24,637	613
Total Disbursements	431,735	414,898	16,837	373,950	391,274	-17,324
RECEIPTS OVER (UNDER) DISBURSEMENTS	-22,370	129,205	151,575	16,690	136,026	119,336
CASH, JANUARY 1	22,500	421,973	399,473	195,898	285,947	90,049
CASH, DECEMBER 31	\$ 130	551,178	551,048	212,588	421,973	209,385

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

Exhibit H

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 1/2 CENT SALES TAX ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 174,000	172,058	-1,942	162,000	173,106	11,106
Total Receipts	174,000	172,058	-1,942	162,000	173,106	11,106
DISBURSEMENTS						
Lease equipment	100,000	97,682	2,318	79,600	74,121	5,479
Rock	85,266	84,913	353	82,400	82,347	53
Fuel and oil	0	0	0	0	4,824	-4,824
Repairs and maintenance	0	0	0	0	608	-608
Total Disbursements	185,266	182,595	2,671	162,000	161,900	100
RECEIPTS OVER (UNDER) DISBURSEMENTS	-11,266	-10,537	729	0	11,206	11,206
CASH, JANUARY 1	11,266	11,266	0	60	60	0
CASH, DECEMBER 31	\$ 0	729	729	60	11,266	11,206

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

Exhibit I

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RECORDER USER FEE FUND

Year Ended December 31,						
1998			1997			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,475	3,308	-167	3,650	3,392	-258
Interest	25	20	-5	40	13	-27
Total Receipts	3,500	3,328	-172	3,690	3,405	-285
DISBURSEMENTS						
Ex Officio Recorder of Deeds	3,655	2,456	1,199	3,690	3,250	440
Total Disbursements	3,655	2,456	1,199	3,690	3,250	440
RECEIPTS OVER (UNDER) DISBURSEMENTS	-155	872	1,027	0	155	155
CASH, JANUARY 1	155	155	0	0	0	0
CASH, DECEMBER 31	\$ 0	1,027	1,027	0	155	155

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

Exhibit J

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,970	3,945	-1,025	5,265	4,555	-710
Interest	30	21	-9	0	28	28
Total Receipts	5,000	3,966	-1,034	5,265	4,583	-682
DISBURSEMENTS						
Prosecuting Attorney	4,710	289	4,421	5,275	4,544	731
Total Disbursements	4,710	289	4,421	5,275	4,544	731
RECEIPTS OVER (UNDER) DISBURSEMENTS	290	3,677	3,387	-10	39	49
CASH, JANUARY 1	360	360	0	321	321	0
CASH, DECEMBER 31	\$ 650	4,037	3,387	311	360	49

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

Exhibit K

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DOMESTIC VIOLENCE FUND

		Year Ended December 31,					
		1998			1997		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	500	420	-80	453	460	7
Total Receipts		500	420	-80	453	460	7
DISBURSEMENTS							
Transfers out		1,416	1,056	360	909	0	909
Total Disbursements		1,416	1,056	360	909	0	909
RECEIPTS OVER (UNDER) DISBURSEMENTS		-916	-636	280	-456	460	916
CASH, JANUARY 1		916	916	0	456	456	0
CASH, DECEMBER 31	\$	0	280	280	0	916	916

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

Exhibit L

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 USE TAX FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 0	0	0	0	0	0
Total Receipts	0	0	0	0	0	0
DISBURSEMENTS						
Transfers out	498	498	0	0	0	0
Total Disbursements	498	498	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	-498	-498	0	0	0	0
CASH, JANUARY 1	498	498	0	498	498	0
CASH, DECEMBER 31	\$ 0	0	0	498	498	0

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

Exhibit M

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COMMUNITY SERVICE FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 12,000	12,305	305	8,704	11,797	3,093
Total Receipts	12,000	12,305	305	8,704	11,797	3,093
DISBURSEMENTS						
Salaries	14,338	7,910	6,428	9,300	9,115	185
Office expenditures	1,000	0	1,000	200	140	60
Tools	1,000	0	1,000	1,000	0	1,000
Miscellaneous	0	598	-598	0	0	0
Insurance	0	399	-399	0	0	0
Total Disbursements	16,338	8,907	7,431	10,500	9,255	1,245
RECEIPTS OVER (UNDER) DISBURSEMENTS	-4,338	3,398	7,736	-1,796	2,542	4,338
CASH, JANUARY 1	4,338	4,338	0	1,796	1,796	0
CASH, DECEMBER 31	\$ 0	7,736	7,736	0	4,338	4,338

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

Exhibit N

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 MULTI-COUNTY CHILD SUPPORT FUND

Year Ended December 31,						
1998				1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 0	0	0	0	0	0
Total Receipts	0	0	0	0	0	0
DISBURSEMENTS						
Mileage and training	0	0	0	237	0	237
Office supplies	0	0	0	272	0	272
Other	694	0	694	40	438	-398
Equipment	0	397	-397	70	0	70
Total Disbursements	694	397	297	619	438	181
RECEIPTS OVER (UNDER) DISBURSEMENTS	-694	-397	297	-619	-438	181
CASH, JANUARY 1	940	940	0	1,378	1,378	0
CASH, DECEMBER 31	\$ 246	543	297	759	940	181

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

Exhibit O

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LOCAL EMERGENCY PLANNING COMMITTEE FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 4,073	6,000	1,927	2,600	0	-2,600
Other	0	100	100	0	0	0
Total Receipts	4,073	6,100	2,027	2,600	0	-2,600
DISBURSEMENTS						
Office expenditures	0	0	0	0	58	-58
Miscellaneous	6,337	0	6,337	8,000	734	7,266
Salaries	2,411	3,035	-624	0	0	0
Total Disbursements	8,748	3,035	5,713	8,000	792	7,208
RECEIPTS OVER (UNDER) DISBURSEMENTS	-4,675	3,065	7,740	-5,400	-792	4,608
CASH, JANUARY 1	4,675	4,675	0	5,467	5,467	0
CASH, DECEMBER 31	\$ 0	7,740	7,740	67	4,675	4,608

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

Exhibit P

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CLARK COUNTY CRIME VICTIMS ASSISTANCE PROGRAM FUND

		Year Ended December 31,		
		1998		
		Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS				
Intergovernmental	\$	10,278	3,543	-6,735
Transfers in		0	1,056	1,056
Total Receipts		10,278	4,599	-5,679
DISBURSEMENTS				
Salaries		9,500	5,051	4,449
Office expenditures		778	139	639
Total Disbursements		10,278	5,190	5,088
RECEIPTS OVER (UNDER) DISBURSEMENTS		0	-591	-591
CASH, JANUARY 1		0	0	0
CASH, DECEMBER 31	\$	0	-591	-591

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

Exhibit Q

CLARK COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 1/2 CENT SALES TAX JAIL CONSTRUCTION FUND

	Year Ended December 31,					
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax	\$ 174,000	170,952	-3,048	162,000	172,691	10,691
Total Receipts	174,000	170,952	-3,048	162,000	172,691	10,691
DISBURSEMENTS						
Advertising	0	0	0	0	45	-45
Design and engineering	0	9,079	-9,079	30,000	15,611	14,389
Bond payment	130,000	129,064	936	155,000	111,790	43,210
Contracts	0	0	0	25,000	0	25,000
Miscellaneous	20,000	0	20,000	21,556	40,144	-18,588
Utilities	0	0	0	0	1,677	-1,677
Equipment	0	10,058	-10,058	0	1,875	-1,875
Telephone	0	0	0	0	2,553	-2,553
Title insurance	0	0	0	0	2,485	-2,485
Mules program	4,000	0	4,000	0	0	0
Total Disbursements	154,000	148,201	5,799	231,556	176,180	55,376
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,000	22,751	2,751	-69,556	-3,489	66,067
CASH, JANUARY 1	66,067	66,067	0	69,556	69,556	0
CASH, DECEMBER 31	\$ 86,067	88,818	2,751	0	66,067	66,067

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

Exhibit R

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LOCAL LAW ENFORCEMENT BLOCK GRANT FUND

	Year Ended December 31,		
	1997		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 3,807	3,807	0
Total Receipts	3,807	3,807	0
DISBURSEMENTS			
Equipment	3,807	3,807	0
Total Disbursements	3,807	3,807	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	0	0

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

Exhibit S

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 1/2 CENT JAIL SALES TAX OPERATION FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales tax	\$ 117,000	106,566	-10,434
Total Receipts	117,000	106,566	-10,434
DISBURSEMENTS			
Salaries	45,600	97,504	-51,904
Office expenditures	7,200	0	7,200
Equipment	13,000	3,097	9,903
Mileage	100	0	100
Other	51,100	2,376	48,724
Total Disbursements	117,000	102,977	14,023
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	3,589	3,589
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	3,589	3,589

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

Exhibit T

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PEACE OFFICER STANDARDS AND TRAINING FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 1,000	734	-266
Total Receipts	1,000	734	-266
DISBURSEMENTS			
Sheriff	1,652	1,386	266
Total Disbursements	1,652	1,386	266
RECEIPTS OVER (UNDER) DISBURSEMENTS	-652	-652	0
CASH, JANUARY 1	652	652	0
CASH, DECEMBER 31	\$ 0	0	0

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

Exhibit U

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 FY 98 LOCAL RECORDS FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 1,140	1,059	-81
Transfers in	0	500	500
Total Receipts	1,140	1,559	419
DISBURSEMENTS			
Miscellaneous	3,800	3,719	81
Total Disbursements	3,800	3,719	81
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,660	-2,160	500
CASH, JANUARY 1	2,660	2,660	0
CASH, DECEMBER 31	\$ 0	500	500

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

Exhibit V

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT SUPPORT FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	\$ 9,500	9,592	92
Total Receipts	9,500	9,592	92
DISBURSEMENTS			
Equipment	4,500	0	4,500
K-9 and training	5,000	6,500	-1,500
Veterinary charges	0	172	-172
Training	0	173	-173
Miscellaneous	0	417	-417
Total Disbursements	9,500	7,262	2,238
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	2,330	2,330
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	2,330	2,330

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

Exhibit W

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 CLARK COUNTY YOUTH FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 20,000	24,604	4,604
Total Receipts	20,000	24,604	4,604
DISBURSEMENTS			
Youth programs	20,000	22,850	-2,850
Total Disbursements	20,000	22,850	-2,850
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	1,754	1,754
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	1,754	1,754

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

Exhibit X

CLARK COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW LIBRARY FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 1,700	2,021	321
Total Receipts	1,700	2,021	321
DISBURSEMENTS			
Books	3,940	2,965	975
Total Disbursements	3,940	2,965	975
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,240	-944	1,296
CASH, JANUARY 1	2,240	2,240	0
CASH, DECEMBER 31	\$ 0	1,296	1,296

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

Notes to the Supplementary Schedule

CLARK COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Clark County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

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

C. Budgets and Budgetary Practices

The County Commission 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 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Buyout Fund	1998 and 1997
FEMA Demolition Fund	1998 and 1997
DARE Fund	1998 and 1997
Sheriff's Civil Fees Fund	1998
Associate Circuit Division Interest Fund	1998 and 1997
Probate Division Interest Fund	1998 and 1997
Circuit Clerk Interest Fund	1998 and 1997
FY98 Local Records Fund	1997
Law Enforcement Support Fund	1997
Peace Officer Standards and Training Fund	1997

Law Library Fund 1997
Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Law Enforcement Training Fund	1998
Clark County Youth Fund	1998
Health Center Fund	1997

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

A deficit budget balance is presented for the General Revenue Fund for the year ended December 31, 1997. However, the budget of that fund also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balances presented.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Sheriff's Civil Fees Fund	1998
Buyout Fund	1998 and 1997
FEMA Demolition Fund	1998 and 1997
DARE Fund	1998 and 1997
Law Library Fund	1998 and 1997
Associate Circuit Division Interest Fund	1998 and 1997
Probate Division Interest Fund	1998 and 1997
Circuit Clerk Interest Fund	1998 and 1997
Law Enforcement Support Fund	1997

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28, 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a

written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's and health center's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the county's or health center's custodial banks, respectively, in the county's or health center's name.

3. Use Tax Liability

The local use tax under Section 144.748, RSMo 1994, was struck down in its entirety by the Missouri Supreme Court in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996). In *St. Charles County v. Director of Revenue*, 961 S.W.2d 44 (Mo. banc 1998), the Missouri Supreme Court ruled that local use taxes paid prior to the repeal of Section 144.748, RSMo 1994, must be refunded to taxpayers and authorized the Department of Revenue (DOR) to withhold amounts otherwise due to political subdivisions to the extent such withholding is necessary to cover the refund expense. On March 24, 1998, the Cole County Circuit Court entered final judgment in accordance with the Supreme Court's opinion and ordered the DOR to process refund claims filed.

The county has received \$71,115 in local use tax since its inception. The DOR has estimated the county's share of the total refund liability to be \$37,503. As of December 31, 1998, \$14,067 remains to be paid.

Supplementary Schedule

CLARK COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1998	1997
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
Special Supplemental Nutrition Program for				
10.6	Women, Infants, and Children	ER0045-7122	\$ 20,144	16,665
		ER0045-8122		
		ER0045-9122		
10.unknown	Passed through:			
	Northeast Missouri Area Agency on Aging	N/A	0	3,523
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development -				
Community Development Block Grants/State's				
14.2	Program	95-PF-11	0	3,966
		94-DR-27	0	3,300
	Program Total		0	7,266
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
Public Safety Partnership and				
16.7	Community Policing ("Cops") Grants	95UMWX035	49,566	49,057
		96UMWX035		
		95CMWX0142	12,361	12,597
	Program Total		61,927	61,654
16.6	Passed through:			
	State Department of Public Safety -			
	Crime Victim Assistance	97VOCA0019	3,543	0
16.6	Local Law Enforcement Block Grants Program		0	3,807
	Missouri Sheriffs' Association -			
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	1,244	7,400
U.S. DEPARTMENT OF LABOR				
Passed through state Division of Job Development				
17.3	and Training -	N/A	0	1,206

Job Training Partnership Act

U. S. DEPARTMENT OF TRANSPORTATION

Passed through state Highway and			
20.2	Transportation Commission - Off-System Bridge Replacement and Rehabilitation Program		
		BRO-023 (10)	0 437,020
		BRO-023 (11)	33,441 296,496
		BRO-023 (12)	9,638 198,887
		BRO-023 (13)	47,026 0
		BRO-023 (14)	16,327 0
	Program Total		<u>106,432</u> <u>932,403</u>

::

Passed through Department of Public Safety -			
20.6	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	96J70324	1,876 0

GENERAL SERVICES ADMINISTRATION

Passed through state Office of Administration -			
39.0	Donation of Federal Surplus Personal Property	N/A	1,455 1,474

FEDERAL EMERGENCY MANAGEMENT AGENCY

Passed through state Department of Public Safety -			
Emergency Management -			
83.5	Public Assistance Grants		0 12,635

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through state:			
93.3	Department of Health - Immunization Grants	PG0064-8122 IAP PG0064-9122 IAP	3,200 2,770
93.6	Department of Social Services - Child Support Enforcement	N/A	1,138 1,563
93.6	Department of Health - Child Care and Development Block Grant	ERO146-9122 CCH	713 0
94.0	Maternal and Child Health Services: Block Grant to the States	ERO146-7122 MCH ERO146-8122 MCH ERO146-9122 MCH	10,201 9,545
	Family Planning Services	ERO175-7122 FP ERO175-8122 FP ERO175-9122 FP	8,100 3,990
	Program Total		<u>18,301</u> <u>13,535</u>
	Total Expenditures of Federal Awards		<u>\$ 219,973</u> <u>1,065,901</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

CLARK COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

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 information is not available.

The schedule includes all federal awards administered by Clark 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 both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1998 and 1997.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S 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 Commission
and
Officeholders of Clark County, Missouri

Compliance

We have audited the compliance of Clark County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1998 and 1997. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we 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 we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

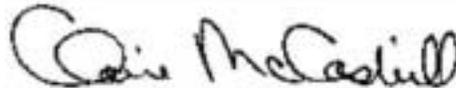
In our opinion, Clark County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1998 and 1997.

Internal Control Over Compliance

The management of Clark County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Clark County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

March 4, 1999 (fieldwork completion date)

Schedule

CLARK COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 1998 AND 1997

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? yes no

Reportable condition identified that is not considered to be a material weakness? yes none reported

Noncompliance material to the financial statements noted? yes no

Federal Awards

Internal control over major program:

Material weakness identified? yes no

Reportable condition identified that is not considered to be a material weakness? yes none reported

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? yes no

Identification of major program:

CFDA or Other Identifying Number	<u>Program Title</u>
20.205	Off-System Bridge Replacement and Rehabilitation Program

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

CLARK COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the three years ended December 31, 1996, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

CLARK 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.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

5. Federal Financial Assistance

A. Federal Grantor: U.S. Department of Transportation
Pass-Through Grantor: State Highway and Transportation Commission
Federal CFDA Number: 20.205
Program Title: Off-System Bridge Replacement and Rehabilitation Program
Pass-Through Entity
Identifying Number: BRO-023
Award Year: 1996
Questioned Costs: Not Applicable

The county had not established cash management procedures to ensure the minimum time elapsed between its receipt of federal project monies and the disbursement of such monies to contractors. We noted eight reimbursements totaling \$193,690 which the county held from 7 to 49 days before the related payments were made.

C. Federal Grantor: U.S. Department of Justice
Pass-Through Grantor: Not Applicable
Federal CFDA Number: 16.710
Program Title: Public Safety Partnership and Community Policing ("COPS") Grants
Pass-Through Entity
Identifying Number: 95UMWX035
Award Year: 1995
Questioned Costs: \$34,398

Federal Grantor: U.S. Department of Justice
Pass-Through Grantor: Not Applicable
Federal CFDA Number: 16.710

Program Title: Public Safety Partnership and Community Policing ("COPS")
Grants

Pass-Through Entity
Identifying Number: 95CMWX0142
Award Year: 1995
Questioned Costs: \$14,376

Federal Grantor: Not Applicable
Pass-Through Grantor: Missouri Department of Public Safety
Federal CFDA Number: 20.601
Program Title: Highway Safety - Safe and Sober Program
Pass-Through Entity: Not Applicable
Identifying Number: 95J70338, 96J60214
Award Year: 1996, 1995
Questioned Costs: \$5,473

Federal Grantor: Not Applicable
Pass-Through Grantor: Missouri Department of Public Safety
Federal CFDA Number: 20.601
Program Title: Highway Safety- Sobriety Checkpoint Program
Pass-Through Entity
Identifying Number: 96J700324
Award Year: 1996
Questioned Costs: \$1,802

Although a comprehensive schedule was used by the Sheriff's office for payroll purposes, time sheets were not prepared. Since the salaries reimbursed through four federal grants had inadequate supporting documentation we questioned costs of \$34,398 from COPS Universal, \$14,376 from "COPS", \$5,473 from Safe and Sober, and \$1,802 from Sobriety Checkpoint.

Recommendation:

The County Commission consult with the grantor agencies to resolve the questioned costs. In addition, the County Commission should:

- A. Establish procedures to minimize the time elapsed between the receipt of federal monies and disbursement of such funds.
- C. Require sheriff's deputies to submit detailed time sheets which are reviewed and approved by the Sheriff.

Status:

- A. Partially implemented. Approximately \$15,600 received in 1998 from the Department of Economic Development for administrative costs was not disbursed until 1999. Other payments were made on a timely basis. State Highway and Transportation personnel indicated no action will be taken.

- C. Implemented. Time sheets are reviewed by a supervisor and filed with the County Clerk. The U.S. Department of Justice has been contacted in an effort to resolve this issue.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

CLARK COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Clark County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated March 4, 1999. We also have audited the compliance of Clark County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1998 and 1997, and have issued our report thereon dated March 4, 1999.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the special-purpose financial statements of Clark County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1.

Drug Dog

During July 1997, a drug dog owned by a deputy sheriff was killed. The former sheriff received donations of approximately \$20,000 from the citizens of the county to replace the dog. The former sheriff paid \$12,000 to the deputy to purchase a new drug dog and cover any travel and training expenses he incurred. In December 1997 the deputy left employment with the county and took the drug dog with him. In February 1998, the remaining donations were turned over to the county by the former sheriff. The county then purchased another drug dog with these funds. Three bids received for the new drug dog ranged from \$6,500 to \$10,500. During our review, we noted the following concerns:

- A. Documentation such as invoices or bid proposals was not obtained from the deputy to support the \$12,000 disbursement. Because no documentation exists to support the payment to the deputy sheriff, we could not determine if the amount paid to the deputy sheriff was reasonable.

Without adequate supporting documentation, county officials cannot determine if the purchases are prudent, valid, and necessary expenditures of county funds.

- B. Donations for the dog and DARE monies were held in bank accounts maintained by the former Sheriff until they were turned over to the county treasurer in 1998. In addition, the former Sheriff did not maintain bank and accounting records for the account.

Missouri Attorney General's Opinion No. 45, to Henderson states that the sheriff of a third class county is not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

WE RECOMMEND the County Commission request officials turn over all donations to the custody of the county treasurer. In addition, adequate documentation and bank and accounting records should be maintained to support all expenditures.

AUDITEE'S RESPONSE

The County Commission indicated all of these monies have been turned over and they will request that any such monies received in the future be turned over to the County Treasurer.

2.

County Salary Commission

The Clark County Salary Commission has the statutory authority to set salaries of the county's elected officials. County officials' salaries are based upon the county's assessed

valuation, population, training attendance, or a combination of these factors. At the 1997 meeting, the Salary Commission voted to increase the salaries of the county officials 10% of the difference between the current salaries and the statutory maximum. The county did not obtain a written opinion from the Prosecuting Attorney to support this decision.

Section 50.333.7, RSMo Supp. 1997, states, “If the salary commission votes to increase the compensation, all officers or offices whose compensation is being considered by the commission at that time, shall receive the same percentage of the maximum allowable compensation.” Therefore, the salary commission may have approved a method of calculating salary increases which is not specifically allowable by state law.

WE RECOMMEND the County Commission obtain written opinions from the Prosecuting Attorney to support the decision made by the salary commission in 1997.

AUDITEE'S RESPONSE

The County Commission stated the Prosecuting Attorney was present at the salary commission meeting and in fact seconded the motion. If there is a question in the future, the County Commission will ask for a written opinion from the Prosecuting Attorney.

3. Circuit Clerk's Deposits

Receipts totaling \$2,010 were not deposited to the Circuit Clerk's fee account. The Circuit Clerk repaid \$550 of the monies.

Recommendations concerning the discrepancies and internal controls of the Circuit Clerk are included in a special review report and are not included here.

This report is intended for the information of the management of Clark County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

CLARK COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Clark County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the three years ended December 31, 1996. Finding numbers 5.A. and C. are omitted since the related follow-up appears in an earlier section of this report. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Circuit Clerk's Deposits

A receipt slip was issued July 10, 1997, for \$900 cash which could not be traced to a deposit. In addition, other receipt slips and ledger entries of at least \$740 could not be traced to deposits.

Recommendations:

The Circuit Clerk investigate the above noted discrepancies and take the appropriate follow-up action. Any shortage should be reimbursed to the official account.

Status:

Partially implemented. The Circuit Clerk repaid \$900 to the official account in October of 1997, and provided explanations for one item (\$115) of the \$740 of discrepancies. However, a similar situation was noted during the current audit. See MAR No. 3.

2. Circuit Clerk's Accounting Controls

- A. The duties of receiving, recording, depositing, and disbursing monies and reconciling the bank account were not adequately segregated.
- B. One receipt book which included five hundred slips issued from May 1996 through February 1997 could not be located.
- C. Receipts were not deposited intact on a timely basis.
- D. Receipt slips were not issued for some monies received.
- E. The cash control ledger was not adequately maintained.
- F. The Circuit Clerk was unable to reconcile the bank balance to the cash control ledger.
- G. Checks were not restrictively endorsed immediately upon receipt.
- H. Monthly listings of open items were not prepared.

- I. A complete listing of accrued costs owed to the court was not maintained by the Circuit Clerk and monitoring procedures related to accrued costs were not adequate.

Recommendation:

The Circuit Clerk:

- A. Provide for segregation of duties and ensure that independent reconciliations and reviews of accounting records are performed.
- B. Retain all records.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- D. Issue receipt slips for all monies received.
- E. Record receipts and disbursements in the cash control ledger accurately and in a timely manner.
- F. Reconcile the cash control ledger to bank records monthly and investigate and resolve any differences on a timely basis.
- G. Restrictively endorse checks immediately upon receipt.
- H. Prepare accurate monthly listings of open items and reconcile such listings to the cash balance. Any differences should be investigated and resolved.
- I. Maintain a complete and accurate listing of accrued costs and pursue timely collection.

Status:

A, C- F.

H&I. Not implemented. See MAR No. 3.

B. Not implemented. The indicated receipt slip book has still not been located. Although not repeated in the current report, our recommendation remains as stated above.

G. Implemented.

3. County Expenditures

A. Bids were not always solicited nor was the selection process always documented for various purchases made by the county during the audit period.

B. The monthly expense claims of the Circuit Judge included charges for use of equipment (\$150 per month), rent, utilities, office supplies, copies, books, telephone, and postage. We noted that only the office supplies, books, and telephone charges were evidenced by supporting documentation. Effective March 1, 1997, the Circuit

Judge moved his office into the courthouse and no longer charged rent, however, equipment rental was still charged. There was no contract for the rental of the equipment, and no documentation to indicate how rental amounts were determined. The unsupported expense reimbursements were not reported on W-2 forms for the Circuit Judge.

- C. Quarterly uniform allowances of \$75 were paid to the Sheriff and deputies. The county did not require these employees to submit an itemized report of expenditures to support these allowances and the amounts were not reported on W-2 forms.
- D. The transfer made by the county from the Special Road and Bridge Fund to the General Revenue Fund was approximately 3 percent of the budgeted expenditures; however, the amounts budgeted for expenditures were significantly overestimated. As a result, the amounts transferred were approximately \$60,000 higher than they would have been had the transfers been based more on reasonable amounts. This amount was due from the General Revenue Fund to the Special Road and Bridge Fund.
- E. There was no documentation to indicate the County Commission solicited proposals from other architects for the jail construction project. In addition, bids were not obtained nor were proposals sought for the services of the financial advisor.

Recommendation:

The County Commission:

- A. Solicit bids for all items in accordance with state law. Documentation of bids solicited and justification for bid awards should be maintained by the County Clerk. If bids cannot be obtained and sole source procurement is necessary, the County Commission minutes should reflect the circumstances.
- B. Require adequate supporting documentation prior to approving expenditures for payment. All county contracts should be in writing and rental agreements should be supported by documentation of how rental amounts were determined. In addition, unsupported payments should be included on W-2 forms.
- C. Require employees to submit itemized reports for uniform allowances or report the payments as income on the employees' W-2 forms.
- D. Base administrative transfers on actual or reasonable budgeted expenditures of the Special Road and Bridge Fund. In addition, a transfer of \$60,000 should be made from the General Revenue Fund to the Special Road and Bridge Fund.
- E. Solicit and document proposals for professional services.

Status:

- A. Partially implemented. Although bids were obtained for most purchases reviewed, bid documentation could not be located for a sidewalk costing \$4,607, equipment

repairs of \$18,221, lumber costing \$4,536, a used jeep for \$9,500 and a tank car costing \$6,500. Although not repeated in the current report, our recommendation remains as stated above.

- B. Not implemented. The County Commission indicated they discussed the situation with the Circuit Judge who agreed to enter into a written contract. Although not repeated in the current report, our recommendation remains as stated above.
- C. Implemented. The uniform allowances are included on the deputies W-2 forms.
- D. Partially implemented. The 1997 administrative transfer appears reasonable. The 1998 administrative transfer was approximately \$33,000 less than the amount that could have been transferred and, as a result, \$27,000 remains due from the General Revenue Fund to the Special Road and Bridge Fund. Although not repeated in the current report, our recommendation remains as stated above.
- E. Implemented.

4. Personnel Policies and Procedures

Sheriff's office employees did not prepare individual time sheets. A comprehensive schedule was prepared for each month showing when each employee was scheduled to begin work.

- A. The Sheriff's deputies did not sign the comprehensive schedule. In addition, the comprehensive schedule was not signed by a supervisor indicating approval.
- B. Only payroll records for part-time deputies were submitted to the County Clerk. The comprehensive schedule was not submitted to the County Clerk.

Recommendation:

The County Commission:

- A. Require time sheets or the comprehensive schedule of the Sheriff's office be signed by the employee and supervisor.
- B. Require the Sheriff's deputies to submit adequate time records to the County Clerk.

Status:

Implemented. Effective January 1997, a time sheet is maintained by each employee recording actual time worked and leave taken. The deputies and supervisor sign the time sheets. The Sheriff deputies' time sheets are currently submitted to the County Clerk.

5. County Expenditures

- B. The sheriff used Domestic Cannabis Eradication/Suppression (Cash Crop) Program funds to purchase radio equipment and related accessories costing \$1,054. Since the equipment purchases did not meet grant restrictions, we questioned those costs.

Recommendation:

The County Commission consult with the grantor agencies to resolve the questioned costs. In addition, the County Commission should:

- B. Ensure that all future purchases under the Cash Crop program are allowable under the program restrictions.

Status:

- B. Not implemented. One purchase of equipment costing \$250 was noted. Although not repeated in the current report, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

CLARK COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1818, the county of Clark was named after William Clark, a member of the Lewis and Clark Expedition and governor of Missouri Territory. Clark County is a county-organized, third-class county and is part of the 1st Judicial Circuit. The county seat is Kahoka.

Clark County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Clark County received its money in 1998 and 1997 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 610,321	36	623,139	24
Sales taxes	172,062	10	173,105	7
Federal and state aid	677,343	39	1,471,532	56
Fees, interest, and other	259,046	15	349,509	13
Total	\$ 1,718,772	100	2,617,285	100

The following chart shows how Clark County spent monies in 1998 and 1997 from the General Revenue and Special Road and Bridge Funds:

USE	1998		1997	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 304,469	18	305,451	12
Public safety	422,184	24	478,942	18
Highways and roads	1,005,749	58	1,817,700	70
Total	\$ 1,732,402	100	2,602,093	100

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In addition, significant sales tax receipts and road and bridge expenses are accounted for in the 1/2 Cent Sales Tax Road and Bridge Fund. Receipts and disbursements of this fund were \$172,058 and \$173,106 and \$182,595 and \$161,900 for the years ended December 31, 1998 and 1997, respectively. The 1/2 Cent Sales Tax Jail Construction Fund had significant sales tax receipts and public safety expenses of \$170,952 and \$172,961 and \$148,201 and \$176,180 for the years ended December 31, 1998 and 1997, respectively. The 1/2 Cent Jail Sales Tax Operation Fund also had significant sale tax receipts and public safety expenses of \$106,566 and \$102,977, for the year ended December 31, 1998.

The county maintains approximately 126 county bridges and 640 miles of county roads.

The county's population was 8,260 in 1970 and 7,547 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,			
	1998	1997	1985*	1980**
	(in millions)			
Real estate	\$ 38.4	37.3	29.3	21.5
Personal property	15.8	15.7	11.8	9.6
Railroad and utilities	11.0	10.7	9.8	6.7
Total	\$ 65.2	63.7	50.9	37.8

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Clark County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	1998	1997
General Revenue Fund		
Special Road and Bridge Fund***	\$.36	.37
Health Center Fund	.70	.70
	.10	.10

***The county retains all tax proceeds from areas not within road districts. The county has one special road district that receives four-fifths of the tax collections from property within this district, and the Special Road and Bridge Fund retains one-fifth.

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county bills and collects property taxes for itself and most other local governments. Taxes collected were distributed as follows:

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		Year Ended February 28,	
		1999	1998
State of Missouri	\$	19,103	18,854
General Revenue Fund		231,542	234,660
Special Road and Bridge Fund		384,406	379,206
Assessment Fund		34,396	33,862
Health Center Fund		63,030	62,196
School districts		2,246,362	2,245,975
Library district		51,766	51,250
Ambulance district		176,626	174,784
Watershed Fund		5,764	5,208
Alexandria Fire District Fund		17,920	18,434
LaBelle Fire District Fund		251	222
Wayland Special Road District Fund		27,562	26,586
Levee and Drainage Districts Fund		130,442	123,885
Surtax		71,464	69,211
Nursing Home		75,751	75,349
Cities		11,637	11,716
County Clerk		78	116
County Employees' Retirement Fund		19,960	17,319
Commissions and fees:			
General Revenue Fund		57,512	56,242
County Collector		2,685	2,557
Total	\$	<u>3,628,257</u>	<u>3,607,632</u>

Percentages of current taxes collected were as follows:

		Year Ended February 28,	
		1999	1998
Real estate		94.0 %	94.0
Personal property		89.0	90.0
Railroad and utilities		94.0	100.0
Drainage and Levee		100.0	100.0

Clark County also has the following sales taxes; rates are per \$1 of retail sales:

		Rate	Expiration Date
General	\$.005	None
Road and Bridge Capital Improvements		.005	2001
Jail/Law Enforcement Center Building -			
General		.005	2006
Law enforcement expenses		.005	None

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The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	1999	1998
County-Paid Officials:		

Eddie Brewer, Presiding Commissioner	\$	10,700
Wayne Bourgeois, Associate Commissioner		10,700
C. W. Higbee, Associate Commissioner		10,700
Leih Ann Hayden, County Clerk		23,225
H. Scott Summers, Prosecuting Attorney		25,225
Kevin Gregory, Sheriff		20,900
Julie Buschling, County Treasurer		13,930
Edwin Wilson, County Coroner		3,483
Debbie K. Bourgeois, Public Administrator *		4,280
Twila Harper, County Collector**, year ended February 28,	30,726	30,598
Linda Harmon-Heinze, County Assessor ***, year ended August 31,		26,060

* Includes fees received from probate cases.

** Includes commissions from drainage and levee districts of \$2,685 and \$2,557 during the year ended February 28, 1999 and 1998, respectively.

*** Includes \$900 annual compensation received from the state.

State-Paid Officials:

Mary D. Jones, Circuit Clerk and Ex Officio Recorder of Deeds	42,183
John Moon, Associate Circuit Judge	85,158

A breakdown of employees (excluding the elected officials) by office at December 31, 1998, is as follows:

Office	Number of Employees County
Circuit Clerk and Ex Officio Recorder of Deeds*	2
County Clerk	1
Prosecuting Attorney	1
Sheriff**	22
County Collector***	3
County Assessor	1
Associate Division****	0
Probate Division	0
Road and Bridge	19
Health Center*****	11
Total	<u>60</u>

*One full-time and one part-time county paid.

**Thirteen full-time and nine part-time.

***One full-time and two part-time.

****One full-time and one part-time.

*****Six full-time and five part-time.

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In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Clark County's share of the 1st Judicial Circuit's expenses is 45.5 percent.

The county entered into a lease agreement with a bank on June 1, 1996. The terms of the agreement called for the bank to issue bonds of \$980,000 for the purpose of constructing a new jail and for the bank to lease the jail back to the county for payments totaling the principal and interest due on the outstanding bonds. The bonds are scheduled to be paid off in 2006. The remaining principal and interest due on the bonds at December 31, 1998, was \$840,000 and \$225,540, respectively.