CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Clark County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Clark County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Arthur White & Associates, L.L.C., Certified Public Accountants, is attached.

Claire C. McCaskill
State Auditor

Report No. 2001-71
August 31, 2001

CLAIRE C. McCASKILL
Missouri State Auditor

Arthur White & Associates, L.L.C., Certified Public Accountants, performed the audit of Clark County for the two years ended December 31, 2000 (Report No. 2001-71). On October 8, 2001, he issued a correction to page 42 of the audit report. The attached reflects the correction.

224 State Capitol • Jefferson City, MO 65101

Truman State Office Building, Room 880 • Jefferson City, MO 65101 • (573) 751-4213 • FAX (573) 751-7984

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

302 Main Street
Tarkio, Missouri 64491
Telephone (660) 736-5811
Fax (660) 736-4364

Offices also located in:
St. Joseph, Missouri
Rock Port, Missouri

IDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIRMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNALCONTOL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 16, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

Compliance

We have audited the compliance of Clark County, Missouri, (County) 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 each of its major federal programs for the years ended December 31, 2000 and 1999. 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. 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 each of its major federal programs for the years ended December 31, 1999 and 2000.

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.

Missouri State Auditor's Office
Jefferson City, Missouri
May 16,2001

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; the Missouri State Auditor's office; federal awarding agencies and pass-through entities; and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed By Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

CLARK COUNTY, MISSOURI
DECEMBER 31, 2000 AND 1999

CLARK COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditors' Report

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

302 Main Street
Tarkio, Missouri 64491
Telephone (660) 736-5811
Fax (660) 736-4364

Offices also located in:
St. Joseph, Missouri
Rock Port, Missouri

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

May 16, 2001

Missouri State Auditor's Office
Jefferson City, 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, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of Clark County, Missouri'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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose 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 Clark County, Missouri and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Clark County, Missouri.

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, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards,* we also have issued our report dated May 16, 2001, on our consideration of Clark County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedules of Expenditures of Federal Awards are 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 are 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.

Original Signed by Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

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CERTIFIED PUBLIC ACCOUNTANTS

302 Main Street
Tarkio, Missouri 64491
Telephone (660) 736-5811
Fax (660) 736-4364

Offices also located in:
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Rock Port, Missouri

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

May 16, 2001

Missouri State Auditor's Office
Jefferson City, 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, 2000 and 1999, and have issued our report thereon dated May 16, 2001. That report expressed a qualified opinion on the special-purpose financial statements because Clark County, Missouri, prepares financial statements using the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. 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 Clark County, Missouri'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, an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of findings and Questioned Costs as finding number 00-3.

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 Clark County, Missouri'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Clark County, Missouri's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned costs as finding numbers 00-1 and 00-2.

Missouri State Auditor's Office
Jefferson City, Missouri

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider finding number 1 to be a material weakness.

This report is intended for the information of the management of Clark County, Missouri; the Missouri State Auditor's office; federal awarding agencies and pass-through entities; and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

Financial Statements

Exhibit A-1

CLARK COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	$ 43,149	$ 759,164	$ 766,418	$ 35,895
Special Road and Bridge Fund	102,891	1,387,146	1,416,920	73,117
Assessment Fund	21,945	70,016	64,716	27,245
Law Enforcement Training Fund	1,362	2,934	3,828	468
Prosecuting Attorney Training Fund	395	1,227	1,064	558
Health Center Fund	455,287	383,692	455,731	383,248
1/2 Cent Sales Tax Road and Bridge Fund	(2,830)	188,566	183,871	1,865
Prosecuting Attorney Retirement Fund	3,941	643	4,875	(291)
Recorder User Fee Fund	2,421	3,328	5,272	477
Prosecuting Attorney Bad Check Fund	4,918	5,008	4,305	5,621
Domestic Violence Fund	445	780	845	380
Community Service Fund	11,190	15,680	11,262	15,608
Child Support Fund	189	105	343	(49)
Local Emergency Planning Commission Fund	7,745	4,121	3,494	8,372
1/2 Cent Sales Tax Jail-Building Fund	155,578	195,063	126,768	223,873
1/2 Cent Sales Tax Operating Fund	39,041	214,895	224,258	29,678
Community Development Block Grant Fund	-	16,731	16,453	278
Peace Officer Standards and Training Fund	-	1,352	1,014	338
Law Enforcement Support (Canine) Fund	1,115	-	690	425
Clark County Youth Fund	4,309	19,677	23,423	563
Clark County Victims Assistance Program Fund	75	10,760	10,235	600
Drug and Abuse Resistance Effort (DARE) Fund	224	17,150	14,908	2,466
Sheriff's Civil Process Fund	1,233	5,687	8,022	(1,102)
Election Service Fund	-	1,825	-	1,825
S.T.E.P.	-	995	991	4
Demolition Fund	19	-	-	19
Total	$ 854,642	$ 3,306,545	$ 3,349,706	$ 811,481

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

Exhibit A-2

CLARK COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	$ 3,664	$ 820,146	$ 780,661	$ 43,149
Special Road and Bridge Fund	475	1,500,098	1,397,682	102,891
Assessment Fund	16,449	69,591	64,095	21,945
Law Enforcement Training Fund	270	3,825	2,733	1,362
Prosecuting Attorney Training Fund	419	964	988	395
Health Center Fund	551,178	407,504	503,395	455,287
1/2 Cent Sales Tax Road and Bridge Fund	729	181,796	185,355	(2,830)
Prosecuting Attorney Retirement Fund	228	8,213	4,500	3,941
Recorder User Fee Fund	1,027	3,680	2,286	2,421
Prosecuting Attorney Bad Check Fund	4,037	4,192	3,311	4,918
Domestic Violence Fund	280	700	535	445
Community Service Fund	7,736	15,467	12,013	11,190
Child Support Fund	543	-	354	189
Local Emergency Planning Commission Fund	7,740	3,097	3,092	7,745
1/2 Cent Sales Tax Jail-Building Fund	88,818	187,064	120,304	155,578
1/2 Cent Sales Tax Jail Operating Fund	3,589	207,422	171,970	39,041
Peace Officer Standards and Training Fund	-	1,791	1,791	-
FY 98 (Local Records) Fund	500	-	500	-
Law Enforcement Support (Canine) Fund	2,024	666	1,575	1,115
Clark County Youth Fund	1,754	29,244	26,689	4,309
Clark County Victims Assistance Program Fund	(591)	10,362	9,696	75
Drug and Abuse Resistance Effort (DARE) Fund	-	7,650	7,426	224
Sheriff's Civil Process Fund	4,758	5,975	9,500	1,233
COPS More 98 Fund	-	20,762	20,762	-
Clark County Buy-Out Fund	16,400	-	16,400	-
Demolition Fund	19	-	-	19
	$ 712,046	$ 3,490,209	$ 3,347,613	$ 854,642

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

Exhibit B

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	$ 281,475	$ 255,380	$ (26,095)	$ 242,308	$ 242,604	$ 296
Sales taxes	189,000	188,215	(785)	180,000	181,705	1,705
Intergovernmental	225,046	65,577	(159,469)	64,625	121,366	56,741
Charges for services	158,200	153,153	(5,047)	130,980	150,311	19,331
Interest	8,000	8,105	105	9,600	6,886	(2,714)
Other	69,660	88,734	19,074	119,359	97,274	(22,085)
Transfers in	42,452	-	(42,452)	54,016	20,000	(34,016)
Total Receipts	973,833	759,164	(214,669)	800,888	820,146	19,258
DISBURSEMENTS						
County Commission	50,056	48,845	1,211	47,880	46,221	1,659
County Clerk and Ex Officio Recorder of Deeds	56,317	53,014	3,303	52,679	51,921	758
Elections	24,981	27,908	(2,927)	6,500	2,845	3,655
Buildings and grounds	49,152	36,823	12,329	42,400	29,998	12,402
Employee fringe benefits	1,952	494	1,458	5,245	1,929	3,316
County Treasurer	22,535	20,900	1,635	22,000	20,177	1,823
County Collector	63,427	61,805	1,622	64,570	63,205	1,365
Circuit Clerk	29,122	25,483	3,639	34,735	26,985	7,750
Associate Circuit Court	8,600	7,239	1,361	5,785	5,418	367
Associate Circuit (Probate)	-	-	-	-	-	-
Court Administration	5,386	4,128	1,258	5,386	4,353	1,033
Public Administrator	7,293	6,071	1,222	8,645	9,157	(512)
Sheriff	329,539	284,816	44,723	195,269	280,739	(85,470)
Prosecuting Attorney	55,562	48,956	6,606	52,204	49,515	2,689
Juvenile Officer	15,899	6,338	9,561	32,988	22,800	10,188
Coroner	6,359	6,182	177	4,249	5,026	(777)
Other	85,410	51,596	33,814	65,662	65,250	412
Court Reporter	1,200	322	878	950	100	850
DWI Countermeasures	6,000	-	6,000	-	-	-
COPS	88,425	60,746	27,679	87,979	89,122	(1,143)
Transfers out	44,767	5,004	39,763	7,257	5,000	2,257
Emergency	65,000	9,748	55,252	58,505	900	57,605
Total Disbursements	1,016,982	766,418	250,564	800,888	780,661	20,227
RECEIPTS OVER (UNDER) DISBURSEMENTS	(43,149)	(7,254)	35,895	-	39,485	39,485
CASH, JANUARY 1	43,149	43,149	-	3,664	3,664	-
CASH, DECEMBER 31	$ -	$ 35,895	$ 35,895	$ 3,664	$ 43,149	$ 39,485

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

Exhibit C

CLARK COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	$ 460,788	$ 420,785	$ (40,003)	$ 402,600	$ 401,946	$ (654)
Intergovernmental	937,680	912,144	(25,536)	1,456,050	1,058,398	(397,652)
Charges for services	42,000	33,436	(8,564)	-	-	-
Interest	4,200	4,843	643	7,000	3,860	(3,140)
Other	25,000	10,573	(14,427)	22,500	24,924	2,424
Transfers in	6,000	5,365	(635)	6,000	10,970	4,970
Total Receipts	1,475,668	1,387,146	(88,522)	1,894,150	1,500,098	(394,052)
DISBURSEMENTS						
Salaries	370,000	354,644	15,356	375,000	350,402	24,598
Employee fringe benefits	112,000	103,366	8,634	103,250	105,838	(2,588)
Supplies	108,020	103,891	4,129	82,040	87,117	(5,077)
Insurance	24,000	21,081	2,919	17,800	22,190	(4,390)
Road and bridge materials	227,706	208,405	19,301	203,000	173,495	29,505
Equipment repairs	60,000	84,882	(24,882)	76,000	43,724	32,276
Construction, repair, and maintenance	475,000	460,093	14,907	972,750	525,676	447,074
Equipment purchases	145,000	64,526	80,474	3,000	61,116	(58,116)
Other	14,400	16,032	(1,632)	7,048	13,124	(6,076)
Transfers out	42,433	-	42,433	53,997	15,000	38,997
Total Disbursements	1,578,559	1,416,920	161,639	1,893,885	1,397,682	496,203
RECEIPTS OVER (UNDER) DISBURSEMENTS	(102,891)	(29,774)	73,117	265	102,416	102,151
CASH, JANUARY 1	102,891	102,891	-	475	475	-
CASH, DECEMBER 31	$ -	$ 73,117	$ 73,117	$ 740	$ 102,891	$ 102,151

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 70,000	$ 68,576	$ (1,424)	$ 68,000	$ 68,045	$ 45
Interest	850	785	(65)	1,800	747	(1,053)
Other	850	655	(195)	900	799	(101)
Total Receipts	71,700	70,016	(1,684)	70,700	69,591	(1,109)
DISBURSEMENTS						
Assessor	67,089	64,716	2,373	65,934	64,095	1,839
Total Disbursements	67,089	64,716	2,373	65,934	64,095	1,839
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,611	5,300	689	4,766	5,496	730
CASH, JANUARY 1	21,945	21,945	-	16,449	16,449	-
CASH, DECEMBER 31	$ 26,556	$ 27,245	$ 689	$ 21,215	$ 21,945	$ 730

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	$ 6,000	$ 2,934	$ (3,066)	$ 5,730	$ 3,825	$ (1,905)
Other	1,350	-	(1,350)	-	-	-
Total Receipts	7,350	2,934	(4,416)	5,730	3,825	(1,905)
DISBURSEMENTS						
Miscellaneous	8,712	3,828	4,884	6,000	2,733	3,267
Total Disbursements	8,712	3,828	4,884	6,000	2,733	3,267
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,362)	(894)	468	(270)	1,092	1,362
CASH, JANUARY 1	1,362	1,362	-	270	270	-
CASH, DECEMBER 31	$ -	$ 468	$ 468	$ -	$ 1,362	$ 1,362

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	$ 1,000	$ 1,227	$ 227	$ 1,100	$ 964	$ (136)
Total Receipts	1,000	1,227	227	1,100	964	(136)
DISBURSEMENTS						
Prosecuting Attorney	1,395	1,064	331	1,519	988	531
Total Disbursements	1,395	1,064	331	1,519	988	531
RECEIPTS OVER (UNDER) DISBURSEMENTS	(395)	163	558	(419)	(24)	395
CASH, JANUARY 1	395	395	-	419	419	-
CASH, DECEMBER 31	$ -	$ 558	$ 558	$ -	$ 395	$ 395

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property tax	$ 65,000	$ 69,448	$ 4,448	$ 65,000	$ 66,521	$ 1,521
Intergovernmental	111,789	102,125	(9,664)	100,498	99,916	(582)
Charges for services	170,500	185,320	14,820	258,500	215,457	(43,043)
Interest	15,000	19,708	4,708	20,000	19,915	(85)
Other	28,000	7,091	(20,909)	6,400	5,695	(705)
Operating transfers in	95,200	-	(95,200)	10,000	-	(10,000)
Total Receipts	485,489	383,692	(101,797)	460,398	407,504	(52,894)
DISBURSEMENTS						
Salaries	317,167	292,674	24,493	292,500	274,706	17,794
Office expenditures	34,190	67,481	(33,291)	41,100	121,706	(80,606)
Equipment	9,000	7,262	1,738	15,000	18,455	(3,455)
Mileage and training	21,000	20,448	552	22,500	21,302	1,198
Program costs	53,500	57,254	(3,754)	75,698	53,940	21,758
Other	50,600	10,612	39,988	13,600	13,286	314
Total Disbursements	485,457	455,731	29,726	460,398	503,395	(42,997)
RECEIPTS OVER (UNDER) DISBURSEMENTS	32	(72,039)	(72,071)	-	(95,891)	(95,891)
CASH, JANUARY 1	455,287	455,287	-	551,178	551,178	-
CASH, DECEMBER 31	$ 455,319	$ 383,248	$ (72,071)	$ 551,178	$ 455,287	$ (95,891)

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

Exhibit H

CLARK COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

1/2 CENT SALES TAX ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenues	$ 190,000	$ 188,566	$ (1,434)	$ 185,000	$ 181,796	$ (3,204)
Total Receipts	190,000	188,566	(1,434)	185,000	181,796	(3,204)
DISBURSEMENTS						
Lease equipment	60,000	65,500	(5,500)	90,000	133,882	(43,882)
Rock	105,000	118,371	(13,371)	95,729	51,473	44,256
Purchase rock trailer	22,170	-	22,170	-	-	-
Total Disbursements	187,170	183,871	3,299	185,729	185,355	374
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,830	4,695	1,865	(729)	(3,559)	(2,830)
CASH, JANUARY 1	(2,830)	(2,830)	-	729	729	-
CASH, DECEMBER 31	$ -	$ 1,865	$ 1,865	$ -	$ (2,830)	$ (2,830)

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

Exhibit I
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY RETIREMENT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 559	$ 643	$ 84	$ 4,500	$ 8,213	$ 3,713
Total Receipts	559	643	84	4,500	8,213	3,713
DISBURSEMENTS						
Transfers out	4,500	4,875	(375)	4,500	4,500	-
Total Disbursements	4,500	4,875	(375)	4,500	4,500	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,941)	(4,232)	(291)	-	3,713	3,713
CASH, JANUARY 1	3,941	3,941	-	228	228	-
CASH, DECEMBER 31	$ -	$ (291)	$ (291)	$ 228	$ 3,941	$ 3,713

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charge for services	$ 3,900	$ 3,292	$ (608)	$ 3,500	$ 3,618	$ 118
Interest	65	36	(29)	25	62	37
Total Receipts	3,965	3,328	(637)	3,525	3,680	155
DISBURSEMENTS						
Equipment	6,386	5,272	1,114	4,552	2,286	2,266
Total Disbursements	6,386	5,272	1,114	4,552	2,286	2,266
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,421)	(1,944)	477	(1,027)	1,394	2,421
CASH, JANUARY 1	2,421	2,421	-	1,027	1,027	-
CASH, DECEMBER 31	$ -	$ 477	$ 477	$ -	$ 2,421	$ 2,421

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	$ 5,000	$ 4,890	$ (110)	$ 3,000	$ 4,108	$ 1,108
Interest income	-	118	118	-	84	84
Transfers in	320	-	(320)	-	-	-
Total Receipts	5,320	5,008	(312)	3,000	4,192	1,192
DISBURSEMENTS						
Salaries	3,000	2,024	976	-	2,009	(2,009)
Office expenditures	-	-	-	2,500	901	1,599
Mileage	1,000	-	1,000	750	-	750
Miscellaneous	3,000	2,281	719	250	401	(151)
Total Disbursements	7,000	4,305	2,695	3,500	3,311	189
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,680)	703	2,383	(500)	881	1,381
CASH, JANUARY 1	4,918	4,918	-	4,037	4,037	-
CASH, DECEMBER 31	$ 3,238	$ 5,621	$ 2,383	$ 3,537	4,918	$ 1,381

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 700	$ 780	$ 80	$ 450	$ 700	$ 250
Total Receipts	700	780	80	450	700	250
DISBURSEMENTS						
Domestic violence	1,145	845	300	730	535	195
Total Disbursements	1,145	845	300	730	535	195
RECEIPTS OVER (UNDER) DISBURSEMENTS	(445)	(65)	380	(280)	165	445
CASH, JANUARY 1	445	445	-	280	280	-
CASH, DECEMBER 31	$ -	$ 380	$ 80	$ -	$ 445	$ 250

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	$ 15,000	$ 15,680	$ 680	$ 13,000	$ 15,467	$ 2,467
Total Receipts	15,000	15,680	680	13,000	15,467	2,467
DISBURSEMENTS						
Salaries	14,400	8,846	5,554	17,636	11,300	6,336
Equipment	2,200	-	2,200	300	-	300
Supplies	-	-	-	300	-	300
Miscellaneous	9,590	2,416	7,174	2,500	713	1,787
Total Disbursements	26,190	11,262	14,928	20,736	12,013	8,723
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,190)	4,418	15,608	(7,736)	3,454	11,190
CASH, JANUARY 1	11,190	11,190	-	7,736	7,736	-
CASH, DECEMBER 31	$ -	$ 15,608	$ 15,608	$ -	$ 11,190	$ 11,190

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

Exhibit N
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CHILD SUPPORT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Transfers in	$ 285	$ 105	$ (180)	$ 257	$ -	$ (257)
Total Receipts	285	105	(180)	257	-	(257)
DISBURSEMENTS						
Miscellaneous	474	343	131	800	354	446
Total Disbursements	474	343	131	800	354	446
RECEIPTS OVER (UNDER) DISBURSEMENTS	(189)	(238)	(49)	(543)	(354)	189
CASH, JANUARY 1	189	189	-	543	543	-
CASH, DECEMBER 31	$ -	$ (49)	$ (49)	$ -	$ 189	$ 189

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

Exhibit O
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL EMERGENCY PLANNING COMMISSION FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 4,000	$ -	$ (4,000)	$ 3,800	$ 2,279	$ (1,521)
Other	-	4,121	4,121	-	818	818
Total Receipts	4,000	4,121	121	3,800	3,097	(703)
DISBURSEMENTS						
Other	11,745	3,494	8,251	11,540	3,092	8,448
Total Disbursements	11,745	3,494	8,251	11,540	3,092	8,448
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,745)	627	8,372	(7,740)	5	7,745
CASH, JANUARY 1	7,745	7,745	-	7,740	7,740	-
CASH, DECEMBER 31	$ -	$ 8,372	$ 8,372	$ -	$ 7,745	$ 7,745

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

Exhibit P
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
1/2 CENT SALES TAX JAIL BUILDING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax revenues	$ 166,400	$ 188,539	$ 22,139	$ 185,000	$ 181,802	$ (3,198)
Interest income	5,700	6,524	824	-	5,262	5,262
Total Receipts	172,100	195,063	22,963	185,000	187,064	2,064
DISBURSEMENTS						
Miscellaneous	142,900	126,768	16,132	145,340	120,304	25,036
Total Disbursements	142,900	126,768	16,132	145,340	120,304	25,036
RECEIPTS OVER (UNDER) DISBURSEMENTS	29,200	68,295	39,095	39,660	66,760	27,100
CASH, JANUARY 1	155,578	155,578	-	88,818	88,818	-
CASH, DECEMBER 31	$ 184,778	$ 223,873	$ 39,095	$ 128,478	155,578	$ 27,100

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

Exhibit Q
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL LAW ENFORCEMENT GRANT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 9,000	$ -	$ (9,000)	$ 10,000	$ -	$ (10,000)
Transfers in	1,000	-	(1,000)	2,000	-	(2,000)
Total Receipts	10,000	-	(10,000)	12,000	-	(12,000)
DISBURSEMENTS						
Equipment	10,000	-	10,000	12,000	-	12,000
Total Disbursements	10,000	-	10,000	12,000	-	12,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	$ -	$ -	$ -	$ -	$ -	$ -

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

Exhibit R

CLARK COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

1/2 CENT SALES TAX JAIL OPERATING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales tax	$ 166,400	$ 188,745	$ 22,345	$ 180,000	$ 186,872	$ 6,872
Other	24,600	26,150	1,550	24,600	20,550	(4,050)
Total Receipts	191,000	214,895	23,895	204,600	207,422	2,822
DISBURSEMENTS						
Salary	137,849	138,795	(946)	111,705	79,906	31,799
Office	30,200	34,121	(3,921)	18,000	32,905	(14,905)
Equipment	1,500	-	1,500	23,000	34,970	(11,970)
Other	49,650	36,096	13,554	3,600	15,420	(11,820)
Miscellaneous	8,500	15,246	(6,746)	22,850	8,769	14,081
Total Disbursements	227,699	224,258	3,441	179,155	171,970	7,185
RECEIPTS OVER (UNDER) DISBURSEMENTS	(36,699)	(9,363)	27,336	25,445	35,452	10,007
CASH, JANUARY 1	39,041	39,041	-	3,589	3,589	-
CASH, DECEMBER 31	$ 2,342	$ 29,678	$ 27,336	$ 29,034	$ 39,041	$ 10,007

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

Exhibit S
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 190,000	$ 16,731	$ (173,269)	$ 180,000	$ -	$ (180,000)
Transfers in	10,000	-	(10,000)	5,000	-	(5,000)
Total Receipts	200,000	16,731	(183,269)	185,000	-	(185,000)
DISBURSEMENTS						
Building improvements	200,000	16,453	183,547	185,000	-	185,000
Total Disbursements	200,000	16,453	183,547	185,000	-	185,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	278	278	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	$ -	$ 278	$ 278	$ -	$ -	$ -

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

Exhibit T
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PEACE OFFICER STANDARDS AND TRAINING FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 3,000	$ 1,352	$ (1,648)	$ -	$ 1,791	$ 1,791
Other	-	-	-	1,200	-	(1,200)
Total Receipts	3,000	1,352	(1,648)	1,200	1,791	591
DISBURSEMENTS						
Miscellaneous	3,000	1,014	1,986	1,200	1,791	(591)
Total Disbursements	3,000	1,014	1,986	1,200	1,791	(591)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	338	338	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	$ -	$ 338	$ 338	$ -	$ -	$ -

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

Exhibit U
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
FY 98 (LOCAL RECORDS) FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 4,500	$ -	$ (4,500)	$ -	$ -	$ -
Total Receipts	4,500	-	(4,500)	-	-	-
DISBURSEMENTS						
Miscellaneous	4,500	-	4,500	500	500	-
Total Disbursements	4,500	-	4,500	500	500	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	(500)	(500)	-
CASH, JANUARY 1	-	-	-	500	500	-
CASH, DECEMBER 31	$ -	$ -	$ -	$ -	$ -	$ -

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

Exhibit V
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT SUPPORT (CANINE) FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	$ 1,700	$ -	$ (1,700)	$ 2,670	$ 666	$ (2,004)
Total Receipts	1,700	-	(1,700)	2,670	666	(2,004)
DISBURSEMENTS						
Equipment		-	-	5,000	-	5,000
Other	2,400	535	1,865	-	1,318	(1,318)
Miscellaneous	415	155	260	-	257	(257)
Total Disbursements	2,815	690	2,125	5,000	1,575	3,425
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,115)	(690)	425	(2,330)	(909)	1,421
CASH, JANUARY 1	1,115	1,115	-	2,024	2,024	-
CASH, DECEMBER 31	$ -	$ 425	$ 425	$ (306)	$ 1,115	$ 1,421

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

Exhibit W

CLARK COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

CLARK COUNTY YOUTH FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	$ 35,000	$ 19,677	$ (15,323)	$ 30,000	$ 29,244	$ (756)
Total Receipts	35,000	19,677	(15,323)	30,000	29,244	(756)
DISBURSEMENTS						
Miscellaneous	39,309	23,423	15,886	31,754	26,689	5,065
Total Disbursements	39,309	23,423	15,886	31,754	26,689	5,065
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,309)	(3,746)	563	(1,754)	2,555	4,309
CASH, JANUARY 1	4,309	4,309	-	1,754	1,754	-
CASH, DECEMBER 31	$ -	$ 563	$ 563	$ -	$ 4,309	$ 4,309

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

Exhibit X
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CLARK COUNTY VICTIMS ASSISTANCE PROGRAM FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 9,802	$ 9,915	$ 113	$ 11,086	$ 9,792	$ (1,294)
Other	-	-	-	-	35	35
Transfer in	3,192	845	(2,347)	730	535	(195)
Total Receipts	12,994	10,760	(2,234)	11,816	10,362	(1,454)
DISBURSEMENTS						
Salary	9,894	7,999	1,895	7,308	8,813	(1,505)
Miscellaneous	2,575	414	2,161	1,940	613	1,327
Equipment	600	156	444	395	270	125
Other	-	1,666	(1,666)	730	-	730
Total Disbursements	13,069	10,235	2,834	10,373	9,696	677
RECEIPTS OVER (UNDER) DISBURSEMENTS	(75)	525	600	1,443	666	(777)
CASH, JANUARY 1	75	75	-	(591)	(591)	-
CASH, DECEMBER 31	$ -	$ 600	$ 600	$ 852	$ 75	$ (777)

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

Exhibit Y
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRUG AND ABUSE RESISTANCE EFFORT (DARE) FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	$ 15,350	$ 17,150	$ 1,800	$ 4,000	$ 7,650	$ 3,650
Total Receipts	15,350	17,150	1,800	4,000	7,650	3,650
DISBURSEMENTS						
Salaries	14,350	13,876	474	2,500	-	2,500
Supplies	1,000		1,000	1,000	-	1,000
Mileage	-	-	-	500	-	500
Miscellaneous	224	1,032	(808)	-	7,426	(7,426)
Total Disbursements	15,574	14,908	666	4,000	7,426	(3,426)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(224)	2,242	2,466	-	224	224
CASH, JANUARY 1	224	224	-	-	-	-
CASH, DECEMBER 31	$ -	$ 2,466	$ 2,466	$ -	$ 224	$ 224

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

Exhibit Z

CLARK COUNTY, MISSOURI

COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

SHERIFF'S CIVIL PROCESS FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	$ 10,000	$ 5,687	$ (4,313)	$ 10,000	$ 5,975	$ (4,025)
Total Receipts	10,000	5,687	(4,313)	10,000	5,975	(4,025)
DISBURSEMENTS						
Miscellaneous	11,233	8,022	3,211	10,000	9,500	500
Total Disbursements	11,233	8,022	3,211	10,000	9,500	500
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,233)	(2,335)	(1,102)	-	(3,525)	(3,525)
CASH, JANUARY 1	1,233	1,233	-	4,758	4,758	-
CASH, DECEMBER 31	$ -	$ (1,102)	$ (1,102)	$ 4,758	$ 1,233	$ (3,525)

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

Exhibit AA
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COPS MORE 98 FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	$ 28,600	$ -	$ (28,600)	$ 44,169	$ 15,528	$ (28,641)
Transfers in	12,100	-	(12,100)	14,724	5,234	(9,490)
Total Receipts	40,700	-	(40,700)	58,893	20,762	(38,131)
DISBURSEMENTS						
Salaries	40,700	-	40,700	38,120	-	38,120
Equipment	-	-	-	20,773	20,762	11
Total Disbursements	40,700	-	40,700	58,893	20,762	38,131
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	-	-
CASH, JANUARY 1	-	-	-	-	-	-
CASH, DECEMBER 31	$ -	$ -	$ -	$ -	$ -	$ -

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

Exhibit BB
CLARK COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ELECTION SERVICE FUND

	Year ended December 31, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	$ -	$ 1,825	$ 1,825
Total Receipts	-	1,825	1,825
DISBURSEMENTS			
	-	-	-
Total Disbursements	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,825	1,825
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	$ -	$ 1,825	$ 1,825

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

Exhibit CC

CLARK COUNTY, MISSOURI

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

SELECTIVE TRAFFIC ENFORCEMENT PROGRAM (S.T.E.P.) FUND

	Year Ended December 31, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	$ 1,500	$ 995	$ (505)
Total Receipts	1,500	995	(505)
DISBURSEMENTS			
Overtime salaries	1,500	991	509
Total Disbursements	1,500	991	509
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	4	4
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	$ -	$ 4	$ 4

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

Exhibit DD
CLARK COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CLARK COUNTY BUY-OUT FUND

	Year ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Other	$ -	$ -	$ -
Total Receipts	-	-	-
DISBURSEMENTS			
Miscellaneous	16,400	16,400	-
Total Disbursements	16,400	16,400	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(16,400)	(16,400)	-
CASH, JANUARY 1	16,400	16,400	-
CASH, DECEMBER 31	$ -	$ -	$ -

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

Exhibit EE
CLARK COUNTY, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DEMOLITION FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Receipts	-	-	-	-	-	-
DISBURSEMENTS						
Miscellaneous	19	-	19	19	-	19
Total Disbursements	19	-	19	19	-	19
RECEIPTS OVER (UNDER) DISBURSEMENTS	(19)	-	19	(19)	-	19
CASH, JANUARY 1	19	19	-	19	19	-
CASH, DECEMBER 31	$ -	$ 19	$ 19	$ -	$ 19	$ 19

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

Exhibit FF
CLARK COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
JUVENILE JUSTICE GRANT FUND

	Year Ended December 31, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	$ 37,500	$ -	$ (37,500)
Transfers in	12,500	-	(12,500)
Total Receipts	50,000	-	(50,000)
DISBURSEMENTS			
Miscellaneous	50,000	-	50,000
Total Disbursements	50,000	-	50,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	$ -	$ -	$ -

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

Exhibit GG

CLARK COUNTY, MISSOURI

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL

NARCOTIC CONTROL ASSISTANCE PROGRAM (NCAP) FUND

	Year Ended December 31, 2000		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	$ 12,560	$ -	$ (12,560)
Transfers in	4,190	-	(4,190)
Total Receipts	16,750	-	(16,750)
DISBURSEMENTS			
Miscellaneous	16,750	-	16,750
Total Disbursements	16,750	-	16,750
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	$ -	$ -	$ -

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

Notes to the Financial Statements

CLARK COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDING DECEMBER 31, 2000 AND 1999

1. Summary of Significant Accounting Policies

A. Reporting Entity Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Clark County, Missouri (County), and comparisons of such 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. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Warrants issued were in excess of budgeted amounts for the following funds:

Fund	Years Ended December 31,
Health Center Fund	1999
Prosecuting Attorney Retirement Fund	2000
Child Support Fund	1999
Peace Officer Standards and Training Fund	1999
Drug and Abuse Resistance Effort (DARE) Fund	1999

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

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 for the years ending December 31, 2000 and 1999, did not include the Health Center Fund.

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. 1999, requires political subdivisions with authority to invest in instruments other than depositary 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 purpose of the 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 financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments.

The County's and Health Center's deposits at December 31, 1999 and 2000, were entirely covered by federal depositary 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.

Supplementary Schedules

Schedule 1

CLARK COUNTY, MISSOURI
SCHEDULES 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, 2000	1999
	U.S. DEPARTMENT OF AGRICULTURE			
	Passed through state:			
	Department of Health -			
10.557	Special supplemental Nutrition Program			
	for Women, Infants, and Children	ER0045-9122		$ 19,555
		ER0045-0122	$ 17,707	
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
	Department of Economic Development -			
14.228	Community Development Block Grants/State's			
	Program	N/A		182,283
		93-DR-69	16,453	
	U.S. DEPARTMENT OF JUSTICE			
	Direct Programs:			
16.710	Public Safety Partnership and Community Policing ("Cops")	1999-WXZ903	54,590	106,115
	Grants Equitable Sharing of Seized and Forfeited Property			
	Passed through state:			
	Department of Public Safety -			
16.575	Byrne Formula Grant Program (Crime Victims Assistance)	97-ZOCA-0179		9,696
		99-ZOCA-0018	10,235	
16.592	Local Law Enforcement Block Grants Program			
	Missouri Sheriffs' Association - Domestic Cannabis			
	Eradication/Suppression Program	N/A	6,156	3,768
	Program Total		70,981	119,579
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through state:			
	Department of Health -			
93.268	Immunization Grants	PG00649122IAP		2,320
93.197	Childhood lead poisoning Prevention Projects - State and			
	and Community-Based Childhood Lead Poisoning Prevention			
	Prevention and Surveillance of Blood Lead Levels in Children	ERO146-0122CLPP	187	
	Child Care and Development Block Grant	N/A	51,115	
93.919	Cooperative Agreements for State-Based Comprehensive			
	and Cervical Cancer Early Detection Programs			
93.991	Preventive Health and Health Services Block Grant	N/A		29,550
93.994	Maternal and Child Health Services	ERO146-9122MCH		12,857
		ERS146-0122M	7,222	
	Program Total		58,524	44,727
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission -			
20.205	Off-System Bridge Replacement and Rehabilitation Program	BRO-023(13)	60,150	325,298
		BRO-023(14)	373,591	18,094
		BRO-223(15)	16,674	
			450,415	343,392
	Total Expenditures of Federal Awards		$ 614,080	$ 709,536

The accompanying Notes to the Schedules of Expenditures of Federal Awards are an integral part of these schedules.

Notes to the Supplementary Schedules

CLARK COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULES
AS OF AND FOR THE YEAR ENDING DECEMBER 31, 2000 AND 1999

1. Summary of Significant Accounting Policies

   A. Purpose of Schedules and Reporting Entity

      The accompanying Schedules of Expenditures of Federal Awards have 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 Schedules of Expenditures of Federal Awards include 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.

   C. Basis of Accounting

      The Schedules of Expenditures of Federal Awards are presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

2. Subrecipients

   The County provided no federal awards to subrecipients during the years ended December 31, 2000 and 1999.

FEDERAL AWARDS-
SINGLE AUDIT SECTION

Independent Auditors' Report

ARTHUR WHITE & ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

302 Main Street
Tarkio, Missouri 64491
Telephone (660) 736-5811
Fax (660) 736-4364

Offices also located in:
St. Joseph, Missouri
Rock Port, Missouri

IDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIRMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNALCONTOL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

May 16, 2001

Missouri State Auditor's Office
Jefferson City, Missouri

Compliance

We have audited the compliance of Clark County, Missouri, (County) 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 each of its major federal programs for the years ended December 31, 2000 and 1999. 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. 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.

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.

This report is intended for the information of the management of Clark County, Missouri; the Missouri State Auditor's office; federal awarding agencies and pass-through entities; and other applicable government officials, and is not intended to be and should not be used by anyone other than these specified parties.

Original Signed by Auditor

ARTHUR WHITE & ASSOCIATES, L.L.C.

Schedule

CLARK COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2000 AND 1999

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	Qualified	
Internal control over financial reporting:		
Material weakness identified?	X yes	____ no
Reportable condition identified that is not considered to be a material weakness?	X yes	____ no
Noncompliance material to the financial statements noted?	____ yes	X no

Federal Awards

Internal control over major program:		
Material weakness identified?	____ yes	X no
Reportable condition identified that is not considered to be a material weakness?	____ yes	X no
Type of auditors' report issued on compliance for major program:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?	____ yes	X no

Identification of major program:

CFDA or Other Identifying Number	Program Title
20.205	Off-System Bridge Replacement and Rehabilitation Program

Dollar threshold used to distinguish between Type A and Type B programs:	$300,000	
Auditee qualified as a low-risk auditee?	____ yes	X no

Section II - Financial Statement Findings

This section includes the audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

REPORTABLE CONDITIONS

00 – 1. Condition: At December 31, 2000, the Circuit Clerk had open items on deposit with a balance of $90,494. This balance included 234 items with negative balances (indicating amounts due to the Circuit Clerk) in amounts ranging from $.01 to $356 and having a total negative balance of $7,819. The oldest of these items appears to be in excess of twenty years old. Of the $7,819 due to the Circuit Clerk there were subsequent payments received on thirteen items with $447 received. Of the $98,312 in items with positive balances (amounts to be disbursed by the Circuit Clerk), the oldest item appears to be a $2,451 item on deposit since 1964. The positive balance also includes $2,402 in interest and an entry for $16,092 for items, which have not yet been identified.

Effect: Money has not been collected from those who owe money and money has not been distributed to those whom it should be distributed. The collectability of the old negative items is doubtful and the County could experience financial loss in the event these items are not collected.

Recommendation: We recommend that the Circuit Clerk obtain the necessary court orders to disburse funds on old open items with positive balances, and pursue collection of the open items with negative balances.

Auditee Response: The Circuit Clerk’s office is now working very diligently to identify all remaining items, to obtain court orders on items to be disbursed, and to collect items due the Circuit Clerk.

00 – 2. Condition: Copies of bank reconciliations for the period under audit were not available.

Criteria: Good internal control procedures would require that bank accounts be reconciled to the accounting records in a timely manner so that errors can be detected and corrected.

Effect: There is no documentation that bank accounts have been reconciled to the accounting records.

Recommendation: We recommend the County Treasurer prepare and document on all bank reconciliations the date prepared and reconciled to the County Clerk’s accounting records. We further recommend that copies of these reconciliations be retained in the County Treasurer’s office.

Auditee Response: A new Treasurer assumed office in January, 2001, and is performing and documenting monthly reconciliations.

00 – 3. Condition: At the 1999 and 2000 meetings, the Salary Commission voted to increase the salaries of the County officials. These increases resulted in salaries ranging from 62% to 89% of the maximum allowable compensation for 1999 and 46% to 74% of maximum allowable compensation for 2000.

Criteria: 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. Section 50.337.7 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."

Effect: The salary commission has set salaries which are not in compliance with state statute.

Recommendation: We recommend that the salary commission set salaries based upon a percentage of the maximum allowable compensation, for those County officials being considered at that point in time for compensation increases.

Auditee Response: We will pursue methods of equalizing these percentages over time if that is acceptable.

Section III - Federal Award Findings and Questioned Costs

This section includes no audit findings that Section .510(a) of OMB A-133 requires to be reported for an audit of federal awards.

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*

The prior audit report issued for the two years ended December 31, 1998, 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, MISSSOURI
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, 1998, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.