



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Clark County, Missouri

The Office of the State Auditor, in cooperation with Clark County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2008, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA
State Auditor

November 2009
Report No. 2009-124

ANNUAL FINANCIAL REPORT

CLARK COUNTY, MISSOURI

For the Years Ended
December 31, 2008 and 2007

CLARK COUNTY, MISSOURI

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INTRODUCTORY SECTION

CLARK COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Paul Allen

Associate Commissioner – Jerry Neyens

Associate Commissioner – Roger Sedore

Other Elected Officials

Assessor – Donna Oilar

Circuit Clerk, Recorder – Mary Jones

Collector – Twila Harper

Coroner – Edwin Wilson

County Clerk – Leih Ann Hayden

Prosecuting Attorney – H. Scott Summers

Public Administrator – Linda Shoup

Sheriff – Paul Gaudette

Treasurer – Roberta McAfee

McBRIDE, LOCK & ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To the County Commission and
Officeholders of Clark County, Missouri

We have audited the accompanying financial statements of Clark County, Missouri as of and for the years ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As described more fully in Note 1, Clark County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by the Missouri State Auditor's Office, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Clark County, Missouri, as of December 31, 2008 and 2007, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Clark County, Missouri, as of December 31, 2008 and 2007, and the receipts, disbursements and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 25, 2009, 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 and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting

and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clark County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

(Original signed by Auditor)

McBride, Lock & Associates
June 25, 2009

FINANCIAL SECTION

CLARK COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2007 AND 2008

Fund	Cash January 1, 2007	Receipts 2007	Disbursements 2007	Cash December 31, 2007	Receipts 2008	Disbursements 2008	Cash December 31, 2008
General Revenue	\$ (20,028)	\$ 794,067	\$ 683,779	\$ 90,260	\$ 825,582	\$ 747,469	\$ 168,373
Special Road and Bridge	31,650	1,477,401	1,380,902	128,149	1,280,903	1,322,099	86,953
Assessment	8,302	101,550	102,932	6,920	107,536	103,705	10,751
Prosecuting Attorney Retirement	-	2,244	2,244	-	2,244	2,244	-
Law Enforcement Training	88	2,962	1,249	1,801	2,401	4,163	39
Prosecuting Attorney Training	(69)	738	183	486	600	681	405
Prosecuting Attorney Bad Check	8,870	5,387	8,754	5,503	5,597	7,430	3,670
1/2 Cent Sales Tax Road and Bridge	38,196	257,059	256,026	39,229	260,510	299,291	448
Community Service	17,798	15,860	17,539	16,119	22,570	17,128	21,561
Recorder Automatic	1,748	2,119	1,162	2,705	2,085	2,293	2,497
1/2 Cent Sales Tax Jail Building	2,753	600	1,706	1,647	34	876	805
Community Development Block Grant	-	-	-	-	241,176	241,176	-
Sheriff Civil Fees	1,322	4,132	4,104	1,350	5,679	6,601	428
Clark County Youth	3,931	38,634	38,544	4,021	25,195	19,741	9,475
1/2 Cent Sales Tax-Jail Operation/Law Enforcement	(98,348)	624,229	606,653	(80,772)	695,739	627,367	(12,400)
Election Service	2,582	1,507	1,717	2,372	4,426	2,115	4,683
Domestic Violence Against Women	(1,747)	44,486	42,698	41	40,387	41,787	(1,359)
Domestic Violence	6,626	3,411	1,055	8,982	2,755	529	11,208
Local Emergency Planning Commission	10,789	4,138	4,370	10,557	1,407	2,284	9,680
Peace Officers Standards and Training	4,373	1,194	3,143	2,424	1,365	2,639	1,150
County Recorder	6,766	3,681	7,880	2,567	3,542	2,526	3,583
Help America Vote Act	9,343	1,688	11,031	-	-	-	-
Law Enforcement Restitution	-	3,328	-	3,328	10,352	4,512	9,168
Sheriff Revolving	-	1,640	880	760	510	-	1,270
Election Equipment	-	-	-	-	7,074	-	7,074
Courthouse Restoration	-	-	-	-	40,450	40,450	-
Drug Court	18,438	35,058	53,496	-	700	700	-
Local Law Enforcement Support (Canine)	2,982	-	-	2,982	-	-	2,982
Tax Maintenance	10,026	8,225	3,934	14,317	8,000	22,317	-
Cemetery Trust	63,325	21,869	85,194	-	3,215	3,190	25
Sheriff's Explorer's	454	-	-	454	-	-	454
Associate Circuit Division Interest	1,317	765	617	1,465	205	910	760
Circuit Clerk Interest	2,504	2,536	849	4,191	602	2,280	2,513
Circuit Clerk Passport	2,440	4,745	2,736	4,449	2,340	411	6,378
Law Library	10,023	4,357	2,412	11,968	4,477	6,603	9,842
Total	\$ 146,454	\$ 3,469,610	\$ 3,327,789	\$ 288,275	\$ 3,609,658	\$ 3,535,517	\$ 362,416

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

GENERAL REVENUE FUND Year Ended December 31,				
	2007		2008	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 294,200	\$ 295,071	\$ 316,000	\$ 304,788
Sales taxes	225,000	257,059	270,000	260,509
Intergovernmental	3,500	1,521	2,800	2,056
Charges for services	138,792	137,213	146,223	141,353
Interest	1,650	4,837	4,500	8,016
Other	16,950	12,786	8,875	23,490
Transfers in	85,580	85,580	90,080	85,370
Total Receipts	<u>\$ 765,672</u>	<u>\$ 794,067</u>	<u>\$ 838,478</u>	<u>\$ 825,582</u>
DISBURSEMENTS				
County Commission	\$ 90,721	\$ 84,008	\$ 81,369	\$ 79,953
County Clerk	69,894	65,699	70,162	67,750
Elections	4,000	3,768	52,200	35,729
Buildings and grounds	44,855	42,647	96,808	49,449
Employee fringe benefits	7,851	3,914	5,695	2,944
Treasurer	34,577	29,864	30,683	29,860
Collector	76,823	71,338	71,770	71,283
Circuit Clerk	32,905	27,500	30,621	33,157
Associate Circuit Court	6,000	5,807	5,587	4,443
Court administration	5,400	4,292	5,416	4,700
Public Administrator	18,723	17,671	18,398	17,506
Prosecuting Attorney	77,776	76,704	82,488	75,234
Juvenile Officer	10,890	12,345	14,850	10,111
Coroner	13,277	14,816	16,127	11,938
Other general revenue	76,695	71,162	101,520	51,168
Transfers out	152,244	152,244	206,244	202,244
Emergency fund	23,013	-	40,000	-
Total Disbursements	<u>\$ 745,644</u>	<u>\$ 683,779</u>	<u>\$ 929,938</u>	<u>\$ 747,469</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 20,028	\$ 110,288	\$ (91,460)	\$ 78,113
CASH, JANUARY 1	<u>(20,028)</u>	<u>(20,028)</u>	<u>90,261</u>	<u>90,260</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 90,260</u>	<u>\$ (1,199)</u>	<u>\$ 168,373</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - REGULATORY BASIS

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 481,000	\$ 484,097	\$ 520,000	\$ 464,176	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	950,100	971,649	1,044,750	744,749	99,000	99,312	101,000	104,621
Charges for services	-	-	-	-	-	-	-	-
Interest	3,500	5,667	6,000	6,516	500	656	700	838
Other	20,000	15,988	18,001	65,462	850	1,582	1,500	2,077
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,454,600</u>	<u>\$ 1,477,401</u>	<u>\$ 1,588,751</u>	<u>\$ 1,280,903</u>	<u>\$ 100,350</u>	<u>\$ 101,550</u>	<u>\$ 103,200</u>	<u>\$ 107,536</u>
DISBURSEMENTS								
Salaries	\$ 327,808	\$ 280,570	\$ 342,308	\$ 347,183	\$ 65,539	\$ 64,540	\$ 66,067	\$ 66,067
Employee fringe benefits	127,381	112,215	129,619	123,111	23,118	21,412	23,066	23,407
Materials and Supplies	359,831	344,495	452,178	560,716	4,545	7,273	7,545	3,923
Services and Other	101,500	79,900	86,950	106,032	13,275	9,707	13,453	10,308
Capital Outlay	22,000	33,658	100,000	32,233	-	-	-	-
Construction	475,000	457,334	524,100	77,454	-	-	-	-
Transfers out	72,730	72,730	81,745	75,370	-	-	-	-
Total Disbursements	<u>\$ 1,486,250</u>	<u>\$ 1,380,902</u>	<u>\$ 1,716,900</u>	<u>\$ 1,322,099</u>	<u>\$ 106,477</u>	<u>\$ 102,932</u>	<u>\$ 110,131</u>	<u>\$ 103,705</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (31,650)	\$ 96,499	\$ (128,149)	\$ (41,196)	\$ (6,127)	\$ (1,382)	\$ (6,931)	\$ 3,831
CASH, JANUARY 1	<u>31,650</u>	<u>31,650</u>	<u>128,149</u>	<u>128,149</u>	<u>8,302</u>	<u>8,302</u>	<u>6,920</u>	<u>6,920</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 128,149</u>	<u>\$ -</u>	<u>\$ 86,953</u>	<u>\$ 2,175</u>	<u>\$ 6,920</u>	<u>\$ (11)</u>	<u>\$ 10,751</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY RETIREMENT FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,912	2,962	3,000	2,401
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	2,244	2,244	2,244	2,244	-	-	-	-
Total Receipts	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,912</u>	<u>\$ 2,962</u>	<u>\$ 3,000</u>	<u>\$ 2,401</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,244	2,244	2,244	2,244	3,000	1,249	4,801	4,163
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 3,000</u>	<u>\$ 1,249</u>	<u>\$ 4,801</u>	<u>\$ 4,163</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (88)	\$ 1,713	\$ (1,801)	\$ (1,762)
CASH, JANUARY 1	-	-	-	-	88	88	1,801	1,801
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,801</u>	<u>\$ -</u>	<u>\$ 39</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PROSECUTING ATTORNEY TRAINING FUND				PROSECUTING ATTORNEY BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	700	738	850	600	5,000	5,199	8,000	5,477
Interest	-	-	-	-	160	188	200	120
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 700</u>	<u>\$ 738</u>	<u>\$ 850</u>	<u>\$ 600</u>	<u>\$ 5,160</u>	<u>\$ 5,387</u>	<u>\$ 8,200</u>	<u>\$ 5,597</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	1,000	469	700	483
Services and Other	631	183	1,000	681	13,029	8,285	13,003	6,947
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 631</u>	<u>\$ 183</u>	<u>\$ 1,000</u>	<u>\$ 681</u>	<u>\$ 14,029</u>	<u>\$ 8,754</u>	<u>\$ 13,703</u>	<u>\$ 7,430</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 69	\$ 555	\$ (150)	\$ (81)	\$ (8,869)	\$ (3,367)	\$ (5,503)	\$ (1,833)
CASH, JANUARY 1	<u>(69)</u>	<u>(69)</u>	<u>486</u>	<u>486</u>	<u>8,870</u>	<u>8,870</u>	<u>5,503</u>	<u>5,503</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 336</u>	<u>\$ 405</u>	<u>\$ 1</u>	<u>\$ 5,503</u>	<u>\$ -</u>	<u>\$ 3,670</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	1/2 CENT SALES TAX ROAD AND BRIDGE FUND				COMMUNITY SERVICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	225,000	257,059	270,000	260,510	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	23,000	15,760	20,000	22,238
Interest	-	-	-	-	-	-	-	-
Other	6,654	-	300	-	100	100	125	332
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 231,654</u>	<u>\$ 257,059</u>	<u>\$ 270,300</u>	<u>\$ 260,510</u>	<u>\$ 23,100</u>	<u>\$ 15,860</u>	<u>\$ 20,125</u>	<u>\$ 22,570</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ 11,471	\$ 20,000	\$ 11,785
Employee fringe benefits	-	-	-	-	7,198	2,329	8,000	1,048
Materials and Supplies	257,000	243,176	256,819	289,291	1,000	1,439	1,000	718
Services and Other	-	-	38,000	-	4,700	2,300	7,244	3,577
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	12,850	12,850	14,710	10,000	-	-	-	-
Total Disbursements	<u>\$ 269,850</u>	<u>\$ 256,026</u>	<u>\$ 309,529</u>	<u>\$ 299,291</u>	<u>\$ 40,898</u>	<u>\$ 17,539</u>	<u>\$ 36,244</u>	<u>\$ 17,128</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (38,196)	\$ 1,033	\$ (39,229)	\$ (38,781)	\$ (17,798)	\$ (1,679)	\$ (16,119)	\$ 5,442
CASH, JANUARY 1	<u>38,196</u>	<u>38,196</u>	<u>39,229</u>	<u>39,229</u>	<u>17,798</u>	<u>17,798</u>	<u>16,119</u>	<u>16,119</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 39,229</u>	<u>\$ -</u>	<u>\$ 448</u>	<u>\$ -</u>	<u>\$ 16,119</u>	<u>\$ -</u>	<u>\$ 21,561</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL -REGULATORY BASIS

	RECORDER AUTOMATIC FUND				1/2 CENT SALES TAX JAIL BUILDING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	80	552	500	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,700	2,119	3,000	2,085	-	-	-	-
Interest	-	-	-	-	-	48	60	34
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,700</u>	<u>\$ 2,119</u>	<u>\$ 3,000</u>	<u>\$ 2,085</u>	<u>\$ 80</u>	<u>\$ 600</u>	<u>\$ 560</u>	<u>\$ 34</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	5,448	1,162	5,705	2,293	2,833	1,706	2,207	876
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,448</u>	<u>\$ 1,162</u>	<u>\$ 5,705</u>	<u>\$ 2,293</u>	<u>\$ 2,833</u>	<u>\$ 1,706</u>	<u>\$ 2,207</u>	<u>\$ 876</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,748)	\$ 957	\$ (2,705)	\$ (208)	\$ (2,753)	\$ (1,106)	\$ (1,647)	\$ (842)
CASH, JANUARY 1	<u>1,748</u>	<u>1,748</u>	<u>2,705</u>	<u>2,705</u>	<u>2,753</u>	<u>2,753</u>	<u>1,647</u>	<u>1,647</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,705</u>	<u>\$ -</u>	<u>\$ 2,497</u>	<u>\$ -</u>	<u>\$ 1,647</u>	<u>\$ -</u>	<u>\$ 805</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	COMMUNITY DEVELOPMENT BLOCK GRANT FUND				SHERIFF CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	321,700	-	322,000	241,176	3,650	4,132	4,300	5,679
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 321,700</u>	<u>\$ -</u>	<u>\$ 322,000</u>	<u>\$ 241,176</u>	<u>\$ 3,650</u>	<u>\$ 4,132</u>	<u>\$ 4,300</u>	<u>\$ 5,679</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	305
Services and Other	321,700	-	322,000	241,176	4,972	4,104	5,650	6,296
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 321,700</u>	<u>\$ -</u>	<u>\$ 322,000</u>	<u>\$ 241,176</u>	<u>\$ 4,972</u>	<u>\$ 4,104</u>	<u>\$ 5,650</u>	<u>\$ 6,601</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (1,322)	\$ 28	\$ (1,350)	\$ (922)
CASH, JANUARY 1	-	-	-	-	1,322	1,322	1,350	1,350
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,350</u>	<u>\$ -</u>	<u>\$ 428</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	CLARK COUNTY YOUTH FUND				1/2 CENT SALES TAX-JAIL OPERATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	225,000	257,084	270,000	260,500
Intergovernmental	-	-	-	-	88,496	31,802	33,700	47,633
Charges for services	-	-	-	-	10,150	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	23,000	38,634	40,000	25,195	183,100	185,343	211,900	187,606
Transfers in	-	-	-	-	150,000	150,000	200,000	200,000
Total Receipts	<u>\$ 23,000</u>	<u>\$ 38,634</u>	<u>\$ 40,000</u>	<u>\$ 25,195</u>	<u>\$ 656,746</u>	<u>\$ 624,229</u>	<u>\$ 715,600</u>	<u>\$ 695,739</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 332,835	\$ 352,511	\$ 309,682	\$ 323,367
Employee fringe benefits	-	-	-	-	97,509	89,005	82,766	76,758
Materials and Supplies	-	-	-	-	56,300	59,834	160,305	102,839
Services and Other	26,931	38,544	44,021	19,741	106,082	105,303	91,820	124,403
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 26,931</u>	<u>\$ 38,544</u>	<u>\$ 44,021</u>	<u>\$ 19,741</u>	<u>\$ 592,726</u>	<u>\$ 606,653</u>	<u>\$ 644,573</u>	<u>\$ 627,367</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,931)	\$ 90	\$ (4,021)	\$ 5,454	\$ 64,020	\$ 17,576	\$ 71,027	\$ 68,372
CASH, JANUARY 1	<u>3,931</u>	<u>3,931</u>	<u>4,021</u>	<u>4,021</u>	<u>(98,348)</u>	<u>(98,348)</u>	<u>(80,772)</u>	<u>(80,772)</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 4,021</u>	<u>\$ -</u>	<u>\$ 9,475</u>	<u>\$ (34,328)</u>	<u>\$ (80,772)</u>	<u>\$ (9,745)</u>	<u>\$ (12,400)</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	ELECTION SERVICE FUND				DOMESTIC VIOLENCE AGAINST WOMEN FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	50,311	44,486	45,089	40,387
Charges for services	-	-	-	-	-	-	-	-
Interest	32	66	70	67	-	-	-	-
Other	400	1,441	2,750	4,359	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 432</u>	<u>\$ 1,507</u>	<u>\$ 2,820</u>	<u>\$ 4,426</u>	<u>\$ 50,311</u>	<u>\$ 44,486</u>	<u>\$ 45,089</u>	<u>\$ 40,387</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Employee fringe benefits	-	-	-	-	8,435	7,298	8,965	7,576
Materials and Supplies	-	-	-	-	1,610	509	854	578
Services and Other	3,014	1,717	5,192	2,115	8,978	4,891	5,311	3,633
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,014</u>	<u>\$ 1,717</u>	<u>\$ 5,192</u>	<u>\$ 2,115</u>	<u>\$ 49,023</u>	<u>\$ 42,698</u>	<u>\$ 45,130</u>	<u>\$ 41,787</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,582)	\$ (210)	\$ (2,372)	\$ 2,311	\$ 1,288	\$ 1,788	\$ (41)	\$ (1,400)
CASH, JANUARY 1	<u>2,582</u>	<u>2,582</u>	<u>2,372</u>	<u>2,372</u>	<u>(1,747)</u>	<u>(1,747)</u>	<u>41</u>	<u>41</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,372</u>	<u>\$ -</u>	<u>\$ 4,683</u>	<u>\$ (459)</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ (1,359)</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	DOMESTIC VIOLENCE FUND				LOCAL EMERGENCY PLANNING COMMISSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,000	3,411	3,550	2,755	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	4,350	4,138	4,200	1,407
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,000</u>	<u>\$ 3,411</u>	<u>\$ 3,550</u>	<u>\$ 2,755</u>	<u>\$ 4,350</u>	<u>\$ 4,138</u>	<u>\$ 4,200</u>	<u>\$ 1,407</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	1,142	1,350	400
Services and Other	9,626	1,055	12,532	529	15,139	3,228	13,407	1,884
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 9,626</u>	<u>\$ 1,055</u>	<u>\$ 12,532</u>	<u>\$ 529</u>	<u>\$ 15,139</u>	<u>\$ 4,370</u>	<u>\$ 14,757</u>	<u>\$ 2,284</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,626)	\$ 2,356	\$ (8,982)	\$ 2,226	\$ (10,789)	\$ (232)	\$ (10,557)	\$ (877)
CASH, JANUARY 1	<u>6,626</u>	<u>6,626</u>	<u>8,982</u>	<u>8,982</u>	<u>10,789</u>	<u>10,789</u>	<u>10,557</u>	<u>10,557</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 8,982</u>	<u>\$ -</u>	<u>\$ 11,208</u>	<u>\$ -</u>	<u>\$ 10,557</u>	<u>\$ -</u>	<u>\$ 9,680</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	PEACE OFFICERS STANDARDS AND TRAINING FUND				COUNTY RECORDER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,390	1,194	1,200	1,365	-	-	-	-
Charges for services	-	-	-	-	3,500	3,534	3,600	3,438
Interest	-	-	-	-	162	147	200	62
Other	-	-	-	-	-	-	-	42
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,390</u>	<u>\$ 1,194</u>	<u>\$ 1,200</u>	<u>\$ 1,365</u>	<u>\$ 3,662</u>	<u>\$ 3,681</u>	<u>\$ 3,800</u>	<u>\$ 3,542</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	10,428	7,880	6,367	2,526
Services and Other	5,763	3,143	3,624	2,639	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 5,763</u>	<u>\$ 3,143</u>	<u>\$ 3,624</u>	<u>\$ 2,639</u>	<u>\$ 10,428</u>	<u>\$ 7,880</u>	<u>\$ 6,367</u>	<u>\$ 2,526</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (4,373)	\$ (1,949)	\$ (2,424)	\$ (1,274)	\$ (6,766)	\$ (4,199)	\$ (2,567)	\$ 1,016
CASH, JANUARY 1	<u>4,373</u>	<u>4,373</u>	<u>2,424</u>	<u>2,424</u>	<u>6,766</u>	<u>6,766</u>	<u>2,567</u>	<u>2,567</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,424</u>	<u>\$ -</u>	<u>\$ 1,150</u>	<u>\$ -</u>	<u>\$ 2,567</u>	<u>\$ -</u>	<u>\$ 3,583</u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	HELP AMERICA VOTE ACT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,400	1,504	5,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	185	184	-	-	-	-	-	-
Other	-	-	-	-	-	3,328	7,000	10,352
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,585</u>	<u>\$ 1,688</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,328</u>	<u>\$ 7,000</u>	<u>\$ 10,352</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	10,339	-	-	-	-	-	-
Services and Other	11,927	692	5,000	-	-	-	10,328	4,512
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,927</u>	<u>\$ 11,031</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,328</u>	<u>\$ 4,512</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (9,342)	\$ (9,343)	\$ -	\$ -	\$ -	\$ 3,328	\$ (3,328)	\$ 5,840
CASH, JANUARY 1	<u>9,343</u>	<u>9,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,328</u>	<u>3,328</u>
CASH, DECEMBER 31	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,328</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,168</u></u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL-REGULATORY BASIS

	SHERIFF REVOLVING FUND				ELECTION EQUIPMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	7,050
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	24
Other	-	1,640	3,300	510	-	-	3,000	-
Transfers in	-	-	-	-	-	-	4,000	-
Total Receipts	<u>\$ -</u>	<u>\$ 1,640</u>	<u>\$ 3,300</u>	<u>\$ 510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 7,074</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	880	4,060	-	-	-	7,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 880</u>	<u>\$ 4,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 760	\$ (760)	\$ 510	\$ -	\$ -	\$ -	\$ 7,074
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>760</u>	<u>760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 760</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,270</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,074</u></u>

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

CLARK COUNTY
COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - REGULATORY BASIS

	COURTHOUSE RESTORATION FUND				DRUG COURT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	40,450	42,500	33,642	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,416	-	700
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ 40,450	\$ 42,500	\$ 35,058	\$ -	\$ 700
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 16,480	\$ -	\$ -
Employee fringe benefits	-	-	-	-	4,300	3,554	-	-
Materials and Supplies	-	-	-	-	7,700	10,615	-	-
Services and Other	-	-	-	40,450	21,400	22,847	-	700
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ 40,450	\$ 49,900	\$ 53,496	\$ -	\$ 700
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (7,400)	\$ (18,438)	\$ -	\$ -
CASH, JANUARY 1	-	-	-	-	18,438	18,438	-	-
CASH, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 11,038	\$ -	\$ -	\$ -

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

CLARK COUNTY

COMPARATIVE SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL -REGULATORY BASIS

	LOCAL LAW ENFORCEMENT SUPPORT (CANINE) FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	7,000	8,225	8,185	8,000
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 8,225</u>	<u>\$ 8,185</u>	<u>\$ 8,000</u>
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	2,982	-	2,982	-	17,026	3,934	22,502	22,317
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 17,026</u>	<u>\$ 3,934</u>	<u>\$ 22,502</u>	<u>\$ 22,317</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,982)	\$ -	\$ (2,982)	\$ -	\$ (10,026)	\$ 4,291	\$ (14,317)	\$ (14,317)
CASH, JANUARY 1	<u>2,982</u>	<u>2,982</u>	<u>2,982</u>	<u>2,982</u>	<u>10,026</u>	<u>10,026</u>	<u>14,317</u>	<u>14,317</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 14,317</u>	<u>\$ -</u>	<u>\$ -</u>

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

CLARK COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 and 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Clark County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, offices that are considered by the Missouri State Auditor's Office to comprise the County's legal entity.

B. Basis of Presentation

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

Fiduciary (Agency) Funds - Certain County officials, particularly the County Collector, Treasurer, Circuit Clerk and Sheriff collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

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

9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the following funds:

Fund	2008	2007
Law Enforcement Restitution	N/A	X
Sheriff Revolving	N/A	X
Courthouse Restoration	X	N/A
Drug Court	X	N/A
Cemetery Trust	X	X
Associate Circuit Division Interest	X	X
Circuit Clerk Interest	X	X
Circuit Clerk Passport	X	X
Law Library	X	X

Additionally, the County budgeted a negative fund balance for the following funds:

Fund	2008	2007
General Revenue	X	N/A
Assessment	X	N/A
1/2 cent Sales Tax - Jail Operation	X	X
Domestic Violence Against Women	N/A	X

10. Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the following funds:

Fund	2008	2007
Sheriff Civil Fees	X	N/A
Clark County Youth	N/A	X
1/2 Cent Sales Tax - Jail Operation	N/A	X
Drug Court Fund	N/A	X

Also, because a budget was not adopted for those funds listed in Note 1.D.9, expenditures in those funds exceeded budgetary authority to the extent that budgets were not adopted.

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

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2008 and 2007, for purposes of taxation was:

	<u>2008</u>	<u>2007</u>
Real Estate	\$ 120,326,469	\$ 115,346,032
Personal Property	44,491,885	45,610,328

During 2008 and 2007, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2008 and 2007, for purposes of County taxation, as follows:

	<u>2008</u>	<u>2007</u>
General Revenue	\$ 0.3218	\$ 0.3359
Road & Bridge	0.3316	0.3316
Special Road & Bridge	0.3500	0.3316
Health	-	0.0949

F. Cash Deposits and Investments

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

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing.

Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "Cash and Equivalents" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2008 and 2007, the carrying amounts of the County's deposits were \$360,749 and \$268,840, respectively, and the bank balances were \$449,988 and \$569,611, respectively. Of the bank balances, \$110,749 and \$168,840 for December 31, 2008 and December 31, 2007, respectively, were covered by federal depository insurance and \$339,239 and \$400,771, respectively, were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2008 and 2007, the County Collector held, in addition to the cash and cash equivalents listed above, cash representing collections of property taxes on behalf of various taxing districts in the County, including the County General Revenue, Special Road and Bridge and Road Rock funds. These amounts, all of which were secured by pledged collateral, amounted to \$2,537,101 and \$2,795,025 at December 31, 2008 and 2007, respectively.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

The following information is presented in accordance with the Governmental Accounting Standards Board Statement 27 (GASB 27), "Accounting for Pensions by State and Local Governmental Employees":

A. Missouri Local Government Employees Retirement System (LAGERS)

1) Plan Description

Clark County participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri. LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section RSMo 70.600-70.755. As such, it is the system's responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt. The Missouri Local Government Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. 1665, Jefferson City, Missouri 65102 or by calling 1-800-447-4334.

2) Pension Benefits

Upon termination of employment, any member who is vested is entitled to either an unreduced benefit annuity, payable at age sixty (police and fire fighters, age fifty-five), or a reduced benefit annuity, payable at age fifty-five (police and fire fighters, age fifty). Any member with less than five years of credited service will be refunded accumulated plan contributions.

3) Funding Policy

Participation in the plan is mandatory for full-time employees with six months service. Part-time employees are not eligible to participate in the plan. Plan participants contribute 4% of eligible earnings to the plan. The County match varies year to year based on a variety of actuarial factors.

4) Annual Pension Cost

For 2008 and 2007, total payments to LAGERS were \$ 53,758 and \$ 29,603 respectively.

B. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

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

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by

writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

3) Funding Policy

Participation in the plan is mandatory for full-time employees. The employee's contribution is based on hire date. For full-time employees hired before February 25, 2002, no contribution is required. For full-time employees hired on or after February 25, 2002, a pre-tax contribution of 4% is required.

Participation in the plan is voluntary for part-time employees that work over 1,000 hours in a calendar year. Enrollment in the plan occurs at the next open enrollment date, in either January or June. For part-time eligible employees hired before February 25, 2002, a pre-tax contribution of 2% is required. For part-time eligible employees hired on or after February 25, 2002, a pre-tax contribution of 6% is required.

Pursuant to State Statutes, CERF is partially funded from a portion of delinquent property tax penalties and other penalties and fees. The source of funding of these contributions is determined by each county.

4) Annual Pension Cost

During 2008 and 2007, the County collected and remitted to CERF employee contributions of approximately \$ 17,171 and \$ 16,598, respectively, for the years then ended.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides full time employees with up to 176 hours of sick time -- to accrue at one day per complete calendar month of employment. Upon termination, the employee is not compensated for accrued sick time. Full time employees are allowed five days personal time per calendar year with no carryover to the next year. Vacation time is awarded after each anniversary hire date. The employee receives one week after one year, one week and one day after two years, one week and two days after three years, one week and three days after four years, two weeks after five years, and two weeks plus one additional day per year over six years of service up to three weeks. Vacation time does not carryover to following years.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

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

7. LONG TERM DEBT

The County's only long-term obligation at December 31, 2008 consisted of one outstanding open-ended capital lease. In May, 2008, Clark County entered into a five-year lease agreement with Koch Financial Corporation for a 2009 Volvo Tractor to be used by the Road and Bridge Department in conjunction with a previously acquired gravel trailer to repair the County's unpaved roads. Monthly payments of \$1,122 are due through May 2013.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES

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

To the County Commission and Officeholders of Clark County, Missouri

We have audited the accompanying financial statements of Clark County, Missouri as of and for the years ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated June 25, 2009. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Clark County, Missouri's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the Clark County, Missouri's financial statements that is more than inconsequential will not be prevented or detected by the Clark County, Missouri's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Clark County, Missouri's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not

identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clark County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 certain instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* that are identified as items 08.1 through 08.3.

We also noted certain matters that we reported to management of Clark County, Missouri, in the findings and recommendations section as items 08.4 and 08.5.

Clark County, Missouri's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. We did not audit Clark County, Missouri's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditors, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

(Original signed by Auditor)

McBride, Lock & Associates
June 25, 2009

MCBRIDE, LOCK & ASSOCIATES

AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County 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, 2008 and 2007. Clark County, Missouri's major federal program is identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Clark County, Missouri's management. Our responsibility is to express an opinion on Clark County, Missouri's compliance based on our audits.

We conducted our audits of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *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 Clark County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinion. Our audits do not provide a legal determination of Clark County, Missouri'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, 2008 and 2007. The results of our auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

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 audits, we considered Clark County, Missouri's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clark County, Missouri's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County Commission, County Officeholders, the Missouri State Auditor, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

(Original signed by Auditor)

McBride, Lock & Associates
June 25, 2009

CLARK COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Federal Expenditures	
		Year Ended December 31,	
		2007	2008
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
	Passed through state:		
	Department of Economic Development -		
14.228	Community Development Block Grants/State's Program	\$ 8,325	\$ 230,225
	U.S. DEPARTMENT OF JUSTICE		
	Passed through state:		
	State Department of Public Safety -		
16.588	Violence Against Women Formula Grants	42,698	41,787
	Missouri Sheriffs' Association -		
16	Domestic Cannabis Eradication/Suppression Program	150	13
16.585	Drug Court	26,994	
	U. S. DEPARTMENT OF TRANSPORTATION		
	Passed through state:		
	Highway and Transportation Commission -		
20.205	Highway Planning and Construction BRO - 023(20)	457,265	76,921
20.601	COPS Overtime	3,489	2,078
	Department of Public Safety -		
20.703	Interagency Hazardous Materials Public		
	Sector Training and Planning Grants	2,185	
	GENERAL SERVICES ADMINISTRATION		
	Passed through state:		
	Office of Secretary of State -		
39.011	Election Reform Payments	10,617	
	ELECTION ASSISTANCE COMMISSION		
	Passed through state:		
	Office of Secretary of State -		
90.401	Help America Vote Act Requirements Payments	618	615
	U. S. DEPARTMENT OF HOMELAND SECURITY		
	Passed through State Department of Public Safety:		
83.54	Homeland Security Grant		2,284
		<u>\$ 552,341</u>	<u>\$ 353,923</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

CLARK COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2008 AND 2007

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditure of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally funded programs. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C – SUBRECIPIENTS

The County provided no federal awards to sub-recipients during the years ended December 31, 2008 and 2007.

CLARK COUNTY, MISSOURI
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2008 AND 2007

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of Auditors' Report Issued: Unqualified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported
- Noncompliance material to financial statements noted?
See items 1 - 3 ☒ Yes ☐ No

Federal Awards:

Internal Control Over Major Programs:

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

Type of Auditor's Report Issued on Compliance
For Major Programs: Unqualified

Any audit findings disclosed that are required to be
Reported in accordance with section 510(A) of
Circular A-133? ☐ Yes ☒ No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between
Type A and Type B Programs: \$300,000

Auditee Qualified as low-risk: ☐ Yes ☒ No

SECTION II – FINANCIAL STATEMENT FINDINGS

See findings of noncompliance on pages 34 and 35, as follows:

- 08.1. Procurement Practices
- 08.2. Absence of Investment Policy
- 08.3. Budgetary Controls

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – FOLLOW-UP ON PRIOR YEAR'S FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

FINDINGS AND RECOMMENDATIONS

CLARK COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None

ITEMS OF NONCOMPLIANCE

08.1. Procurement Procedures

Condition: The County did not consistently solicit bids and/or retain bid documentation for various purchases of goods and services. In addition, the minutes did not adequately document bid information such as justification for accepting other than the lowest bid or engaging in single source purchases.

Recommendation: We recommend that the County Commission solicit bids in accordance with State law, maintain bid documentation in conjunction with associated disbursement records in the County Clerk's office, and, in cases where the Commission elects to accept other than the lowest bid or engages in single source purchasing, that the minutes and bid records contain documentation justifying the decision.

Auditee's Response: We will try to comply.

08.2. Absence of Investment Policy

Condition: The County has not adopted an investment policy as required by State Statutes. The County has no investments, however, an investment policy addresses topics such as collateralization of deposits, strategy with respect to investment of public funds, and other areas, and thus such a policy would be beneficial and also required for the County. Section 110.270, RSMo 2007, 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 2007, requires political subdivisions with 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.

Recommendation: We recommend the County adopt an investment policy and review compliance with this policy at least annually. Guidelines for developing an investment policy may be found at organizations such as the Government Finance Officers Association, which offers a publication entitled GFOA's New Model Investment Policy, and examples of investment policies for many counties may be found on the internet.

County's Response: We will work on this recommendation.

08.3. Budgetary Controls

Condition: The County Commission did not exercise adequate budgetary control over a number of funds during the audit period. During the period under audit, there were four different funds for which expenditures were approved for payment which exceed the approved budget.

RSMo 50.740 prohibits expenditures in excess of the approved budgets. Additionally, Case law provides that strict compliance with county budget laws is required by county officials. If there are valid reasons which require excess disbursements (i.e., emergencies, unforeseen occurrences, and statutorily required obligations), amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office.

Recommendation: We suggest that the County Commission establish controls to ensure that disbursements are not authorized in excess of the approved budget, including budget amendments, if required.

Auditee's Response: We will try to comply.

OTHER MATTERS

In planning and performing our audit of the financial statements of Clark County, Missouri (the County) as of and for the years ended December 31, 2008 and 2007, in accordance with generally accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of certain matters that provide an opportunity for strengthening internal controls and operating efficiency. Our comments and suggestions regarding these matters are summarized below. We previously reported on the County's internal control in our report dated June 25, 2009. (A separate report dated June 25, 2009, which is presented herein, contains our report on significant deficiencies in the County's internal control). This document does not affect our report dated June 25, 2009.

08.4. Payroll and Personnel Procedures

- A. Condition: Centralized records of time sheets, vacation leave, sick leave or compensatory time earned, taken, or accumulated by employees of the Sheriff's Department are not maintained by the County Clerk. The Sheriff maintains these records for his department and sends the County Clerk a summary report of time worked by employees. Centralized records are needed to ensure that employees are meeting expectations of County employment, that policies are being uniformly applied, and that potential leave and/or compensatory time accruals are being centrally monitored. In addition, such records should be maintained and monitored in a central location in the event disputes arise and to ensure compliance with the Federal Fair Labor Standards Act (FLSA).

Recommendation: We recommend that the County ensure that the Clerk's Office maintains centralized time sheet and leave records for all County employees.

Auditee's Response: We will try to comply.

- B. Condition: Some time sheets are not signed by employees and their supervisors. Time sheets should be signed by the employee and the employee's supervisor to document their agreement as to the accuracy of reported hours worked each pay period.

Recommendation: We recommend that the County ensure that all time sheets are signed by both the employee and the employee's supervisor.

Auditee's Response: This has been implemented.

- C. Condition: The County has not adopted an official personnel manual which details policies and procedures for County employees. Failure to adopt an official personnel manual increases the likelihood of misunderstandings or unequal treatment of employees. It also increases the risk of financial exposure to the County by not having clearly defined and consistently applied guidelines that have been communicated uniformly to all employees.

Recommendation: We recommend that the County develop a personnel policies and procedures manual which is distributed to all County employees.

Auditee's Response: We will work on this recommendation.

08.5. Employee Personnel Files

Condition: The County does not keep an updated record of each employee's pay rate in their personnel file. When an employee receives a pay raise, there is no evidence in their personnel file of when and how much the raise was for nor documentation of County Commissioner approval. The County Clerk's office does maintain a listing indicating current approved pay rates for each County employee.

Recommendation: We recommend that the County Clerk's Office maintain documentation of each employee's approved pay rate in their personnel file in addition to supporting documentation from the County Commission approving any pay raises an employee has received.

Auditee's Response: The County Clerk's office was not aware that this needed to be documented and agrees to update employee personnel files to incorporate updated records of each employee's approved pay rate.

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

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Clark County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2006 and 2005.

1. The General Revenue Fund and the ½ Cent Sales Tax – Jail Operations Fund remain in poor financial Condition.

Status – Condition substantially corrected.

2. Many of the County's general procedures are in need of improvement.

Status – Improvement noted.

3. The County's budgetary practices are in need of improvement.

Status - Some improvement noted, but not yet fully in compliance. See finding #08.3.

4. The County's Payroll and Personnel Procedures require improvement.

Status - Some improvement noted, but not yet fully in compliance. See finding #08.4.

5. Disbursement procedures are weak.

Status – Improvement noted.

6. Capital Asset records and procedures to account for County and Drug Court property are not adequate and no written policies regarding the accounting and use of assets have been established.

Status – Condition corrected.

7. Computer systems and data are vulnerable to unauthorized use, modification or destruction. Password, backup procedures, and computer security systems are not adequate in some County offices.

Status - Condition corrected