



THOMAS A. SCHWEICH
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, 2010, 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 black ink, reading "Thomas A. Schweich". The signature is written in a cursive style with a large, stylized "S" at the end.

Thomas A. Schweich
State Auditor

September 2011
Report No. 2011-69

ANNUAL FINANCIAL REPORT

CLARK COUNTY, MISSOURI

For the Years Ended
December 31, 2010 and 2009

CLARK COUNTY, MISSOURI
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INTRODUCTORY SECTION

CLARK COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Ronald Brewer

Associate Commissioner – Jerry Neyens

Associate Commissioner – Roger Sedore

Other Elected Officials

Assessor – Donna Oilar

Circuit Clerk/Recorder – Mary Jones

Collector – Michelle Allen

Coroner – Edwin Wilson

County Clerk – Leigh Ann Hayden

Prosecuting Attorney – John Moon

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, 2010 and 2009, 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 opinions 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 Missouri law, which practices 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, 2010 and 2009, 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, 2010 and 2009, and their respective cash receipts and 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 30, 2011, 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 considered in assessing the results of our audits.

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 30, 2011

FINANCIAL SECTION

CLARK COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2009 AND 2010

Fund	Cash January 1, 2009 (Note 7)	Receipts 2009	Disbursements 2009	Cash December 31, 2009	Receipts 2010	Disbursements 2010	Cash December 31, 2010
General Revenue	\$ 168,374	\$ 795,342	\$ 851,832	\$ 111,884	\$ 856,992	\$ 877,537	\$ 91,339
Special Road & Bridge	86,953	1,144,438	1,245,993	(14,602)	1,738,132	1,558,902	164,628
Assessment	10,751	125,461	117,186	19,026	124,410	127,586	15,850
Prosecuting Attorney Retirement	-	2,244	2,244	-	2,244	2,244	-
Law Enforcement Training	39	2,724	2,388	375	3,223	2,812	786
Prosecuting Attorney Training	405	667	688	384	786	880	290
Prosecuting Attorney Bad Check	3,670	5,786	7,756	1,700	2,642	5,310	(968)
1/2 Cent Sales Tax Road and Bridge	448	261,932	245,502	16,878	271,964	223,860	64,982
Community Service	21,561	16,344	13,557	24,348	13,736	10,850	27,234
Recorder Automatic	2,497	1,918	-	4,415	1,828	86	6,157
1/2 Cent Sales Tax Jail-Building	805	22	-	827	21	-	848
1/2 Cent Sales Tax Jail Operation-Law Enforcement	(12,400)	720,091	742,670	(34,979)	705,325	717,325	(46,979)
Community Development Block Grant	-	-	-	-	81,966	81,966	-
Civil Process	428	5,896	630	5,694	6,846	6,283	6,257
Clark County Youth	9,475	36,756	35,877	10,354	41,908	46,346	5,916
Election Service	4,683	2,284	3,052	3,915	3,332	2,494	4,753
Domestic Violence Against Women	(1,359)	42,471	40,898	214	39,820	41,095	(1,061)
Domestic Violence	11,208	3,062	632	13,638	3,727	7,973	9,392
Local Emergency Planning Commission	9,680	-	2,897	6,783	2,544	3,117	6,210
Peace Officers Standards and Training	1,150	1,227	1,252	1,125	1,323	1,323	1,125
Recorder	3,583	3,242	3,133	3,692	3,149	-	6,841
Local Law Enforcement Support (Canine)	2,982	-	-	2,982	-	-	2,982
Help America Vote Act	-	-	-	-	-	-	-
Law Enforcement Restitution	9,168	8,296	8,282	9,182	12,546	8,555	13,173
Sheriff's Revolving	1,270	3,976	2,668	2,578	3,650	5,322	906
Election Equipment	7,074	4,777	-	11,851	5,798	4,104	13,545
Courthouse Restoration	-	17,046	17,046	-	-	-	-
Inmate Security	-	2,064	-	2,064	3,034	4,764	334
Local Law Enforcement Block Grant	-	3,678	1,498	2,180	-	2,145	35
Courthouse Construction	-	-	-	-	3,951,877	206,002	3,745,875
Courthouse Debt Service	-	-	-	-	109,407	109,393	14
Courthouse Sales Tax	-	-	-	-	91,438	55,993	35,445
Prescription Pill Diversion	-	25,550	11,434	14,116	5,925	15,034	5,007
Tax Maintenance Fund	20,173	9,025	4,654	24,544	10,091	6,503	28,132
Total	<u>\$ 362,618</u>	<u>\$ 3,246,319</u>	<u>\$ 3,363,769</u>	<u>\$ 245,168</u>	<u>\$ 8,099,684</u>	<u>\$ 4,135,804</u>	<u>\$ 4,209,048</u>

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

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

GENERAL REVENUE FUND Year Ended December 31,				
	2009		2010	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 306,700	\$ 306,657	\$ 307,600	\$ 329,805
Sales taxes	260,000	261,932	262,000	271,962
Intergovernmental	2,100	2,905	3,000	3,726
Charges for services	146,310	135,111	142,820	142,091
Interest	7,000	8,614	8,750	10,508
Other	10,200	10,231	10,700	24,591
Transfers in	87,647	69,892	84,842	74,309
Total Receipts	<u>\$ 819,957</u>	<u>\$ 795,342</u>	<u>\$ 819,712</u>	<u>\$ 856,992</u>
DISBURSEMENTS				
County Commission	\$ 86,602	\$ 85,029	\$ 86,721	\$ 85,438
County Clerk	74,909	70,202	74,731	72,249
Elections	23,020	12,562	43,600	45,107
Buildings and grounds	146,935	42,954	86,079	68,242
Employee fringe benefits	4,077	2,779	3,712	2,006
Treasurer	31,438	30,781	32,232	31,679
Collector	79,376	82,018	78,650	78,569
Circuit Clerk	37,768	34,850	42,351	39,976
Associate Circuit Court	7,050	5,374	-	-
Court administration	5,416	4,447	5,416	5,301
Public Administrator	19,852	23,149	26,922	25,100
Prosecuting Attorney	84,093	75,610	81,834	80,485
Juvenile Officer	16,018	12,121	16,575	12,602
Coroner	19,856	20,244	21,171	21,160
Other County Government	74,277	64,092	58,022	58,487
Transfers out	234,644	234,644	251,136	251,136
Emergency fund	43,000	50,976	22,444	-
Total Disbursements	<u>\$ 988,331</u>	<u>\$ 851,832</u>	<u>\$ 931,596</u>	<u>\$ 877,537</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (168,374)</u>	<u>\$ (56,490)</u>	<u>\$ (111,884)</u>	<u>\$ (20,545)</u>
CASH, JANUARY 1	<u>168,374</u>	<u>168,374</u>	<u>111,884</u>	<u>111,884</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 111,884</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 91,339</u></u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 521,000	\$ 531,596	\$ 485,800	\$ 533,276	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,030,125	538,625	902,806	1,089,197	116,000	103,780	107,500	105,020
Charges for services	-	-	-	-	-	-	-	-
Interest	7,000	5,186	6,000	3,441	900	769	750	891
Other	28,000	69,031	123,000	109,922	2,050	1,689	1,700	2,499
Transfers in	7,000	-	8,300	2,296	16,000	19,223	16,000	16,000
Total Receipts	<u>\$ 1,593,125</u>	<u>\$ 1,144,438</u>	<u>\$ 1,525,906</u>	<u>\$ 1,738,132</u>	<u>\$ 134,950</u>	<u>\$ 125,461</u>	<u>\$ 125,950</u>	<u>\$ 124,410</u>
DISBURSEMENTS								
Salaries	\$ 359,423	\$ 413,453	\$ 362,987	408,502	\$ 69,370	\$ 69,370	\$ 69,370	\$ 70,293
Employee fringe benefits	150,105	123,160	133,845	126,377	23,581	20,578	20,578	21,410
Materials and supplies	497,200	407,113	268,550	334,381	7,300	4,241	12,400	3,803
Services and other	98,000	113,930	242,349	165,403	43,725	22,997	32,223	32,080
Capital outlay	50,000	1,480	2,000	13,061	-	-	-	-
Construction	450,100	126,139	430,000	450,138	-	-	-	-
Transfers out	75,250	60,718	71,573	61,040	-	-	-	-
Total Disbursements	<u>\$ 1,680,078</u>	<u>\$ 1,245,993</u>	<u>\$ 1,511,304</u>	<u>\$ 1,558,902</u>	<u>\$ 143,976</u>	<u>\$ 117,186</u>	<u>\$ 134,571</u>	<u>\$ 127,586</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (86,953)	\$ (101,555)	\$ 14,602	\$ 179,230	\$ (9,026)	\$ 8,275	\$ (8,621)	\$ (3,176)
CASH, JANUARY 1	<u>86,953</u>	<u>86,953</u>	<u>(14,602)</u>	<u>(14,602)</u>	<u>10,751</u>	<u>10,751</u>	<u>19,026</u>	<u>19,026</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ (14,602)</u>	<u>\$ -</u>	<u>\$ 164,628</u>	<u>\$ 1,725</u>	<u>\$ 19,026</u>	<u>\$ 10,405</u>	<u>\$ 15,850</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,000	2,724	3,125	3,223
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>\$ 3,000</u>	<u>\$ 2,724</u>	<u>\$ 3,125</u>	<u>\$ 3,223</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and other	2,244	2,244	2,244	2,244	3,039	2,388	3,500	2,812
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 3,039</u>	<u>\$ 2,388</u>	<u>\$ 3,500</u>	<u>\$ 2,812</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (39)	\$ 336	\$ (375)	\$ 411
CASH, JANUARY 1	-	-	-	-	39	39	375	375
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ -</u>	<u>\$ 786</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	795	667	700	786	6,420	5,708	6,445	2,623
Interest	-	-	-	-	150	78	100	19
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 795</u>	<u>\$ 667</u>	<u>\$ 700</u>	<u>\$ 786</u>	<u>\$ 6,570</u>	<u>\$ 5,786</u>	<u>\$ 6,545</u>	<u>\$ 2,642</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	1,200	688	1,084	880	10,240	7,756	8,245	5,310
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,200</u>	<u>\$ 688</u>	<u>\$ 1,084</u>	<u>\$ 880</u>	<u>\$ 10,240</u>	<u>\$ 7,756</u>	<u>\$ 8,245</u>	<u>\$ 5,310</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (405)	\$ (21)	\$ (384)	\$ (94)	\$ (3,670)	\$ (1,970)	\$ (1,700)	\$ (2,668)
CASH, JANUARY 1	<u>405</u>	<u>405</u>	<u>384</u>	<u>384</u>	<u>3,670</u>	<u>3,670</u>	<u>1,700</u>	<u>1,700</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 384</u>	<u>\$ -</u>	<u>\$ 290</u>	<u>\$ -</u>	<u>\$ 1,700</u>	<u>\$ -</u>	<u>\$ (968)</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	260,000	261,932	262,000	271,964	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	16,344	18,000	13,703
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	100	-	-	33
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 260,000</u>	<u>\$ 261,932</u>	<u>\$ 262,000</u>	<u>\$ 271,964</u>	<u>\$ 20,100</u>	<u>\$ 16,344</u>	<u>\$ 18,000</u>	<u>\$ 13,736</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	20,000	9,817	\$ 20,000	\$ 8,788
Employee fringe benefits	-	-	-	-	8,000	834	8,000	797
Materials and supplies	205,000	217,642	224,609	160,591	1,000	353	1,000	283
Services and other	-	-	-	8,500	12,661	2,553	13,200	982
Capital outlay and construction	43,050	15,463	41,000	41,500	-	-	-	-
Transfers out	12,397	12,397	13,269	13,269	-	-	-	-
Total Disbursements	<u>\$ 260,447</u>	<u>\$ 245,502</u>	<u>\$ 278,878</u>	<u>\$ 223,860</u>	<u>\$ 41,661</u>	<u>\$ 13,557</u>	<u>\$ 42,200</u>	<u>\$ 10,850</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (447)	\$ 16,430	\$ (16,878)	\$ 48,104	\$ (21,561)	\$ 2,787	\$ (24,200)	\$ 2,886
CASH, JANUARY 1	<u>448</u>	<u>448</u>	<u>16,878</u>	<u>16,878</u>	<u>21,561</u>	<u>21,561</u>	<u>24,348</u>	<u>24,348</u>
CASH, DECEMBER 31	<u>\$ 1</u>	<u>\$ 16,878</u>	<u>\$ -</u>	<u>\$ 64,982</u>	<u>\$ -</u>	<u>\$ 24,348</u>	<u>\$ 148</u>	<u>\$ 27,234</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,200	1,918	2,050	1,828	-	-	-	-
Interest	-	-	-	-	20	22	40	21
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,200</u>	<u>\$ 1,918</u>	<u>\$ 2,050</u>	<u>\$ 1,828</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 40</u>	<u>\$ 21</u>
DISBURSEMENTS								
Salaries	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	4,697	-	6,465	86	825	-	868	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,697</u>	<u>\$ -</u>	<u>\$ 6,465</u>	<u>\$ 86</u>	<u>\$ 825</u>	<u>\$ -</u>	<u>\$ 868</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,497)	\$ 1,918	\$ (4,415)	\$ 1,742	\$ (805)	\$ 22	\$ (828)	\$ 21
CASH, JANUARY 1	<u>2,497</u>	<u>2,497</u>	<u>4,415</u>	<u>4,415</u>	<u>805</u>	<u>805</u>	<u>827</u>	<u>827</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 4,415</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,157</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 827</u></u>	<u><u>\$ (1)</u></u>	<u><u>\$ 848</u></u>

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

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

	1/2 CENT SALES TAX JAIL OPERATION-LAW ENFORCEMENT FUND				COMMUNITY DEVELOPMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	260,000	261,910	262,000	271,929	-	-	-	-
Intergovernmental	102,710	67,184	88,100	33,823	80,824	-	80,824	81,966
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	185,000	178,597	178,800	170,681	-	-	-	-
Transfers in	212,400	212,400	228,892	228,892	-	-	-	-
Total Receipts	<u>\$ 760,110</u>	<u>\$ 720,091</u>	<u>\$ 757,792</u>	<u>\$ 705,325</u>	<u>\$ 80,824</u>	<u>\$ -</u>	<u>\$ 80,824</u>	<u>\$ 81,966</u>
DISBURSEMENTS								
Salaries	\$ 373,646	\$ 409,084	\$ 387,223	\$ 424,672	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	99,542	89,111	94,000	100,482	-	-	-	-
Materials and supplies	67,300	59,352	85,000	76,495	-	-	-	-
Services and other	180,622	170,609	156,590	115,676	80,824	-	80,824	81,966
Capital outlay	20,000	14,514	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 741,110</u>	<u>\$ 742,670</u>	<u>\$ 722,813</u>	<u>\$ 717,325</u>	<u>\$ 80,824</u>	<u>\$ -</u>	<u>\$ 80,824</u>	<u>\$ 81,966</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 19,000	\$ (22,579)	\$ 34,979	\$ (12,000)	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	(12,400)	(12,400)	(34,979)	(34,979)	-	-	-	-
CASH, DECEMBER 31	<u>\$ 6,600</u>	<u>\$ (34,979)</u>	<u>\$ -</u>	<u>\$ (46,979)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	CIVIL PROCESS FUND				CLARK COUNTY YOUTH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	6,072	5,896	6,125	6,846	27,000	36,756	36,000	41,908
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 6,072</u>	<u>\$ 5,896</u>	<u>\$ 6,125</u>	<u>\$ 6,846</u>	<u>\$ 27,000</u>	<u>\$ 36,756</u>	<u>\$ 36,000</u>	<u>\$ 41,908</u>
DISBURSEMENTS								
Salaries	-	-	-	-	-	-	-	-
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	6,500	630	11,819	6,283	36,475	35,877	46,353	46,346
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,500</u>	<u>\$ 630</u>	<u>\$ 11,819</u>	<u>\$ 6,283</u>	<u>\$ 36,475</u>	<u>\$ 35,877</u>	<u>\$ 46,353</u>	<u>\$ 46,346</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (428)	\$ 5,266	\$ (5,694)	\$ 563	\$ (9,475)	\$ 879	\$ (10,353)	\$ (4,438)
CASH, JANUARY 1	<u>428</u>	<u>428</u>	<u>5,694</u>	<u>5,694</u>	<u>9,475</u>	<u>9,475</u>	<u>10,354</u>	<u>10,354</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 5,694</u>	<u>\$ -</u>	<u>\$ 6,257</u>	<u>\$ -</u>	<u>\$ 10,354</u>	<u>\$ 1</u>	<u>\$ 5,916</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	613	45,998	42,471	44,416	39,820
Charges for services	-	-	-	-	-	-	-	-
Interest	70	92	120	106	-	-	-	-
Other	1,918	2,192	4,200	2,613	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,988</u>	<u>\$ 2,284</u>	<u>\$ 4,320</u>	<u>\$ 3,332</u>	<u>\$ 45,998</u>	<u>\$ 42,471</u>	<u>\$ 44,416</u>	<u>\$ 39,820</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Employee fringe benefits	-	-	-	-	8,965	7,445	9,233	8,048
Materials and supplies	-	-	-	-	2,294	1,594	1,843	1,409
Services and other	6,670	3,052	8,000	2,494	3,370	1,859	3,340	1,638
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 6,670</u>	<u>\$ 3,052</u>	<u>\$ 8,000</u>	<u>\$ 2,494</u>	<u>\$ 44,629</u>	<u>\$ 40,898</u>	<u>\$ 44,416</u>	<u>\$ 41,095</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (4,682)	\$ (768)	\$ (3,680)	\$ 838	\$ 1,369	\$ 1,573	\$ -	\$ (1,275)
CASH, JANUARY 1	<u>4,683</u>	<u>4,683</u>	<u>3,915</u>	<u>3,915</u>	<u>(1,359)</u>	<u>(1,359)</u>	<u>214</u>	<u>214</u>
CASH, DECEMBER 31	<u>\$ 1</u>	<u>\$ 3,915</u>	<u>\$ 235</u>	<u>\$ 4,753</u>	<u>\$ 10</u>	<u>\$ 214</u>	<u>\$ 214</u>	<u>\$ (1,061)</u>

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

CLARK COUNTY, MISSOURI
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,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,800	3,062	3,100	3,727	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	3,000	-	1,500	2,544
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 2,800	\$ 3,062	\$ 3,100	\$ 3,727	\$ 3,000	\$ -	\$ 1,500	\$ 2,544
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	14,009	632	16,738	7,973	12,680	2,897	8,283	3,117
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 14,009	\$ 632	\$ 16,738	\$ 7,973	\$ 12,680	\$ 2,897	\$ 8,283	\$ 3,117
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (11,209)	\$ 2,430	\$ (13,638)	\$ (4,246)	\$ (9,680)	\$ (2,897)	\$ (6,783)	\$ (573)
CASH, JANUARY 1	11,208	11,208	13,638	13,638	9,680	9,680	6,783	6,783
CASH, DECEMBER 31	\$ (1)	\$ 13,638	\$ -	\$ 9,392	\$ -	\$ 6,783	\$ -	\$ 6,210

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

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

	PEACE OFFICERS STANDARDS AND TRAINING FUND				RECORDER FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,850	1,227	1,300	1,323	-	-	-	-
Charges for services	-	-	-	-	3,600	3,172	3,500	3,030
Interest	-	-	-	-	75	70	71	119
Other	-	-	-	-	40	-	30	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,850</u>	<u>\$ 1,227</u>	<u>\$ 1,300</u>	<u>\$ 1,323</u>	<u>\$ 3,715</u>	<u>\$ 3,242</u>	<u>\$ 3,601</u>	<u>\$ 3,149</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	7,297	3,133	7,293	-
Services and other	3,000	1,252	2,425	1,323	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,000</u>	<u>\$ 1,252</u>	<u>\$ 2,425</u>	<u>\$ 1,323</u>	<u>\$ 7,297</u>	<u>\$ 3,133</u>	<u>\$ 7,293</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (1,150)	\$ (25)	\$ (1,125)	\$ -	\$ (3,582)	\$ 109	\$ (3,692)	\$ 3,149
CASH, JANUARY 1	<u>1,150</u>	<u>1,150</u>	<u>1,125</u>	<u>1,125</u>	<u>3,583</u>	<u>3,583</u>	<u>3,692</u>	<u>3,692</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 1,125</u>	<u>\$ -</u>	<u>\$ 1,125</u>	<u>\$ 1</u>	<u>\$ 3,692</u>	<u>\$ -</u>	<u>\$ 6,841</u>

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

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

	LOCAL LAW ENFORCEMENT SUPPORT (CANINE) FUND				HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000	-	12,308	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 12,308</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,000	-	2,982	-	-	-	12,308	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,308</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,000)	\$ -	\$ (2,982)	\$ -	\$ 5,000	\$ -	\$ -	\$ -
CASH, JANUARY 1	<u>2,982</u>	<u>2,982</u>	<u>2,982</u>	<u>2,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ 982</u></u>	<u><u>\$ 2,982</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,982</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

	LAW ENFORCEMENT RESTITUTION FUND				SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	11,000	8,296	10,000	12,546	700	3,976	4,000	3,650
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,000</u>	<u>\$ 8,296</u>	<u>\$ 10,000</u>	<u>\$ 12,546</u>	<u>\$ 700</u>	<u>\$ 3,976</u>	<u>\$ 4,000</u>	<u>\$ 3,650</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	20,168	8,282	19,182	8,555	1,970	2,668	6,578	5,322
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 20,168</u>	<u>\$ 8,282</u>	<u>\$ 19,182</u>	<u>\$ 8,555</u>	<u>\$ 1,970</u>	<u>\$ 2,668</u>	<u>\$ 6,578</u>	<u>\$ 5,322</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (9,168)	\$ 14	\$ (9,182)	\$ 3,991	\$ (1,270)	\$ 1,308	\$ (2,578)	\$ (1,672)
CASH, JANUARY 1	<u>9,168</u>	<u>9,168</u>	<u>9,182</u>	<u>9,182</u>	<u>1,270</u>	<u>1,270</u>	<u>2,578</u>	<u>2,578</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 9,182</u>	<u>\$ -</u>	<u>\$ 13,173</u>	<u>\$ -</u>	<u>\$ 2,578</u>	<u>\$ -</u>	<u>\$ 906</u>

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

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

	ELECTION EQUIPMENT FUND				COURTHOUSE RESTORATION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,350	4,600	7,000	5,500	18,000	17,046	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	25	177	200	298	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,375</u>	<u>\$ 4,777</u>	<u>\$ 7,200</u>	<u>\$ 5,798</u>	<u>\$ 18,000</u>	<u>\$ 17,046</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	11,449	-	19,051	4,104	18,000	17,046	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 11,449</u>	<u>\$ -</u>	<u>\$ 19,051</u>	<u>\$ 4,104</u>	<u>\$ 18,000</u>	<u>\$ 17,046</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (7,074)	\$ 4,777	\$ (11,851)	\$ 1,694	\$ -	\$ -	\$ -	\$ -
CASH, JANUARY 1	<u>7,074</u>	<u>7,074</u>	<u>11,851</u>	<u>11,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 11,851</u>	<u>\$ -</u>	<u>\$ 13,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	INMATE SECURITY FUND				LOCAL LAW ENFORCEMENT BLOCK GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,678	3,678	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	3,200	2,064	2,200	3,034	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,200</u>	<u>\$ 2,064</u>	<u>\$ 2,200</u>	<u>\$ 3,034</u>	<u>\$ 3,678</u>	<u>\$ 3,678</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	3,200	-	4,264	4,764	3,678	1,498	2,180	2,145
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 4,264</u>	<u>\$ 4,764</u>	<u>\$ 3,678</u>	<u>\$ 1,498</u>	<u>\$ 2,180</u>	<u>\$ 2,145</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 2,064	\$ (2,064)	\$ (1,730)	\$ -	\$ 2,180	\$ (2,180)	\$ (2,145)
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>2,064</u>	<u>2,064</u>	<u>-</u>	<u>-</u>	<u>2,180</u>	<u>2,180</u>
CASH, DECEMBER 31	<u>\$ -</u>	<u>\$ 2,064</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ 2,180</u>	<u>\$ -</u>	<u>\$ 35</u>

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

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

	COURTHOUSE CONSTRUCTION FUND				COURTHOUSE DEBT SERVICE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	45,505	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	20,000	19,752	-	-	8,000	37
Other - including bond proceeds	-	-	3,932,125	3,932,125	-	-	-	53,377
Transfers in	-	-	-	-	-	-	55,890	55,993
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,952,125</u>	<u>\$ 3,951,877</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,395</u>	<u>\$ 109,407</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	7,207	-	-	-	-
Services and other	-	-	277,700	196,499	-	-	109,394	109,393
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	2,300	2,296	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 280,000</u>	<u>\$ 206,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,394</u>	<u>\$ 109,393</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ 3,672,125	\$ 3,745,875	\$ -	\$ -	\$ 1	\$ 14
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,672,125</u></u>	<u><u>\$ 3,745,875</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 14</u></u>

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

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

	COURTHOUSE SALES TAX FUND				PRESCRIPTION PILL DIVERSION FUND			
	Year Ended December 31,				Year Ended December 31,			
	2009		2010		2009		2010	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	96,000	91,438	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	25,000	25,550	10,000	5,925
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,000</u>	<u>\$ 91,438</u>	<u>\$ 25,000</u>	<u>\$ 25,550</u>	<u>\$ 10,000</u>	<u>\$ 5,925</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 6,838	\$ 19,727	\$ 11,650
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	5,500	4,396	1,104	2,017
Services and other	-	-	-	-	3,500	200	3,285	1,367
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	55,890	55,993	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,890</u>	<u>\$ 55,993</u>	<u>\$ 25,000</u>	<u>\$ 11,434</u>	<u>\$ 24,116</u>	<u>\$ 15,034</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ 40,110	\$ 35,445	\$ -	\$ 14,116	\$ (14,116)	\$ (9,109)
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,116</u>	<u>14,116</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,110</u></u>	<u><u>\$ 35,445</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,116</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,007</u></u>

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

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

TAX MAINTENANCE FUND				
Year Ended December 31,				
	2009		2010	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 9,500	\$ 8,787	\$ 9,000	\$ 9,852
Sales taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	200	238	250	239
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ 9,700</u>	<u>\$ 9,025</u>	<u>\$ 9,250</u>	<u>\$ 10,091</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-
Materials and supplies	10,000	4,654	10,000	6,503
Services and other	-	-	-	-
Capital outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 4,654</u>	<u>\$ 10,000</u>	<u>\$ 6,503</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (300)	\$ 4,371	\$ (750)	\$ 3,588
CASH, JANUARY 1	<u>20,173</u>	<u>20,173</u>	<u>24,544</u>	<u>24,544</u>
CASH, DECEMBER 31	<u><u>\$ 19,873</u></u>	<u><u>\$ 24,544</u></u>	<u><u>\$ 23,794</u></u>	<u><u>\$ 28,132</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, 2010 and 2009

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 Missouri law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant Government Accounting Standards Board (GASB) pronouncements. The differences include use of a prescribed definition of the reporting entity and the cash basis of accounting.

A. Reporting Entity

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

The financial statements referred to above include the primary government of 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.

Certain elected 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 by these officeholders for the sole benefit of external parties, are not reported on the accompanying financial statements.

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.

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

	<u>2010</u>	<u>2009</u>
Special Road and Bridge Fund	X	N/A
1/2 Cent Sales Tax Jail Operation-Law Enforcement Fund	N/A	X
Community Development Block Grant Fund	X	N/A
Sheriff's Revolving Fund	N/A	X
Inmate Security Fund	X	N/A
Courthouse Sales Tax Fund	X	N/A

The County's expenditures exceeded its revenues and fund balances available for expenditure in the Special Road and Bridge Fund (2009), Prosecuting Attorney Bad Check Fund (2010), the ½ Cent Sales Tax Jail Operation-Law Enforcement Fund (2009, 2010), and the Domestic Violence Against Women Fund (2010). The resulting negative cash balances represent implicit borrowings from the other pooled funds. The County expects these borrowings to be repaid from monies received in the next fiscal year.

- 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 valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2010 and 2009, for purposes of taxation were:

	<u>2010</u>	<u>2009</u>
Real Estate	\$ 57,624,560	\$ 56,839,820
Personal Property	20,292,849	20,312,197
Railroad & Utilities	14,166,538	13,205,532

During 2010 and 2009, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar years 2010 and 2009, for purposes of County taxation, as follows:

	<u>2010</u>	<u>2009</u>
General Revenue	\$ 0.3504	\$ 0.3438
Special Road and Bridge	0.6797	0.6797

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. The cash and investment balances are detailed in Note 2.

G. Interfund Activity

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

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

2. CASH AND INVESTMENTS

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

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2010 and 2009, the carrying amounts of the County's deposits were \$4,209,048 and \$245,168, respectively, and the bank balances were \$4,309,856 and \$322,424, respectively. Of the bank balances, \$750,000 and \$250,000 for December 31, 2010 and December 31, 2009, respectively, were covered by federal depository insurance, the remainder 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, 2010 and 2009, 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 and Special Road and Bridge. Tax Collections on deposit amounted to \$3,122,703 and \$2,935,329 at December 31, 2010 and 2009, respectively. The County Collector's deposits were covered

by federal depository insurance of \$250,000 as of December 31, 2010 and 2009, and the remainder was fully collateralized.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. 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. Early retirement is at age sixty. 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.

The County also 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 it is tax-exempt.

The LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing LAGERS, P.O. Box 1665, Jefferson City, Missouri 65201 or by calling 1-800-447-4334.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002, in order to participate in CERF. During 2010 and 2009, the County collected and remitted to CERF employee contributions of approximately \$ 26,765 and \$ 26,228 for mandatory contributions and approximately \$15,783 and \$16,823 for optional contributions, respectively, for the years then ended.

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 a variety of actuarial factors. For 2010 and 2009, total payments to LAGERS were \$41,192 and \$37,464 respectively.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

1. 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 will not be compensated for any unused 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.

2. 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. CHANGE IN REPORTING ENTITY AND BEGINNING CASH BALANCE

The County has changed its definition of the reporting entity, as of January 1, 2009, to exclude the Cemetery Trust, Sheriff's Explorer's, Associate Circuit Division Interest, Circuit Clerk Interest, Circuit Clerk Passport and Law Library funds and to include the Tax Maintenance Fund. The effect of the aforementioned change in reporting entity is a net increase in cash balances of the governmental funds as previously reported at December 31, 2008 by the amount representing cash balances of those funds.

8. LONG TERM DEBT

The County's long-term obligation at December 31, 2010 consisted of one outstanding open-ended capital lease. In May 2008, Clark County entered into a five-year agreement with a financial institution 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.

In 2010 the County issued Taxable General Obligation Bonds of \$4 million to provide for the construction of a new county courthouse. Taxable general obligation bonds are direct obligations of the County. The County has pledged its full faith and credit. Additionally, the County has pledged to maintain and collect revenues through sales tax sufficient to pay the principal and interest on such bonds as they become due.

The County issued taxable general obligation bonds through the Build America Recovery Zone Economic Development Bonds program that provides 45% in federal subsidies on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payment dates to the bondholders. One subsidy payment was received prior to December 31, 2010, totaling \$45,505.

Taxable general obligation bonds, Series 2010, original amount was \$4,000,000, due in annual installments of \$125,000 to \$360,000 through June of 2030. Interest payments are scheduled semi-annually from 2.30% to 6.50% (before federal subsidy). The schedule of bond payments and interest is listed below.

<u>Payment Date</u>	<u>Principal Due</u>	<u>Coupon</u>	<u>Interest Due</u>	<u>Subsidy Payment</u>
6/15/2011			\$ 108,994	\$ (49,047)
12/15/2011			108,994	(49,047)
6/15/2012	\$ 125,000	2.30%	108,994	(49,047)
12/15/2012			107,556	(48,400)
6/15/2013	125,000	2.75%	107,556	(48,400)
12/15/2013			105,838	(47,627)
6/15/2014	125,000	3.25%	105,838	(47,627)
12/15/2014			103,806	(46,713)
6/15/2015	150,000	3.50%	103,806	(46,713)
12/15/2015			101,181	(45,532)
6/15/2016	150,000	4.00%	101,181	(45,532)
12/15/2016			98,181	(44,182)
6/15/2017	150,000	4.25%	98,181	(44,182)
12/15/2017			94,994	(42,747)
6/15/2018	150,000	4.50%	94,994	(42,747)
12/15/2018			91,619	(41,228)
6/15/2019	175,000	4.75%	91,619	(41,228)
12/15/2019			87,463	(39,358)
6/15/2020	175,000	5.00%	87,463	(39,358)
12/15/2020			83,088	(37,389)
6/15/2021	195,000	5.80%	83,088	(37,389)
12/15/2021			77,433	(34,845)
6/15/2022	205,000	5.80%	77,433	(34,845)
12/15/2022			71,488	(32,169)
6/15/2023	220,000	5.80%	71,488	(32,169)
12/15/2023			65,108	(29,298)
6/15/2024	235,000	5.80%	65,108	(29,298)
12/15/2024			58,293	(26,232)
6/15/2025	245,000	5.80%	59,293	(26,232)
12/15/2025			51,188	(23,034)
6/15/2026	275,000	6.50%	51,188	(23,034)
12/15/2026			42,250	(19,013)
6/15/2027	290,000	6.50%	42,250	(19,012)
12/15/2027			32,825	(14,771)
6/15/2028	315,000	6.50%	32,825	(14,771)
12/15/2028			22,588	(10,164)
6/15/2029	335,000	6.50%	22,588	(10,164)
12/15/2029			11,700	(5,265)
6/15/2030	360,000	6.50%	11,700	(5,265)

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2010 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through June 30, 2011, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements, other than as described below.

On January 20, 2011, John Moon, PA, was named as lead counsel for litigation regarding funds granted to Clark County by the Department of Natural Resources (DNR). Funds received from the grant were to be used in preservation of the old county courthouse. DNR believed the County was not properly using the funds in the preservation of the old county courthouse. A negotiated agreement has been made with DNR in the amount of \$20,000 in lieu of the original \$57,000 grant that the County had received in 2008. An additional requirement as part of the litigation is that the new courthouse must maintain an exhibit showcasing the old courthouse.

The County accepted bids for the construction of a new courthouse, and such bids were opened June 14, 2011. Bids were given to a consultant for further research before choosing the appropriate contractor.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES

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, 2010 and 2009, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated June 30, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 Clark County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Clark County, Missouri's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. 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 two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 1 and 2.

We noted certain matters that we reported to management of Clark County, Missouri in the findings and recommendations section as items 3 through 7.

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 Auditor, 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 30, 2011

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 could have a direct and material effect on its major federal program for the years ended December 31, 2010 and 2009. 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 each of its major federal programs 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 audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 audit provides a reasonable basis for our opinion. Our audit does 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 could have a direct and material effect on each of its major federal program for the years ended December 31, 2010 and 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of federal award findings and questioned costs as finding number 10-1.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clark County, Missouri's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as finding 10-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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 30, 2011

CLARK COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31	
			2009	2010
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state:			
14.228	Department of Economic Development Community Development Block Grant		\$ -	\$ 81,966
	U.S. DEPARTMENT OF JUSTICE			
	Passed through state:			
	Missouri Sheriff's Association-			
	Edward Byrne Memorial State and Local Law Enforcement			
16.580	Assistance Discretionary Grants Program Domestic Cannabis Eradication		323	342
	State Department of Public Safety-			
16.588	Violence Against Women Formula Grants		40,898	41,095
16.803	Local Law Enforcement Block Grant Program - ARRA	2009-LBGJ-RA-022	1,499	-
16.803	Edward Byrne Memorial Justice Assistance Grants - ARRA		23,032	4,290
	U.S. DEPARTMENT OF TRANSPORTATION			
	Passed through state:			
	Highway and Transportation Commission-			
20.205	Highway Planning and Construction	BRO-023(21)	37,885	357,244
		BRO-023(22)	-	40,997
20.600	State and Community Highway Safety		1,487	726
20.601	Alcohol Impaired Driving Countermeasures and Incentive Grants	09-K8-03-27	10,480	11,513
20.607	Alcohol Open Container Requirements	LKK040 NHTSA	877	2,443
	ELECTION ASSISTANCE COMMISSION			
	Passed through state:			
	Office of Secretary of State-			
90.401	Help America Vote Act Requirements and Payments		614	613
	U.S. DEPARTMENT OF HOMELAND SECURITY			
	Passed through state:			
	Department of Public Safety			
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		-	212,984
	Total Expenditures of Federal Awards		<u>\$ 117,095</u>	<u>\$ 754,213</u>

Schedule of Expenditures of Federal Awards.

CLARK COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2010 AND 2009

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 County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C – SUBRECEIPIENTS

The County provided no federal awards to sub-recipients during the years ended December 31, 2010 and 2009.

NOTE D – RECOVERY ACT BONDS

The County issued taxable general obligation bonds through the Build America Recovery Zone Economic Development Bonds program that provides 45% in federal subsidies on the total interest requirements. The interest is paid to the County on a semi-annual basis corresponding with the interest payment dates to the bondholders. One subsidy payment was received prior to December 31, 2010, totaling \$45,505. Per OMB guidance, funds were not included in the scope of the A-133 audit.

CLARK COUNTY, MISSOURI
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
YEARS ENDED DECEMBER 31, 2010 AND 2009

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? ☒ 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 and Transportation – 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 STATEMENTS FINDINGS

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

1. Absence of Investment Policy
2. Budgetary Compliance

Summary of Schedule of Prior Audit Findings:

1. Procurement Procedures
2. Absence of Investment Policy
3. Budgetary Compliance
4. Payroll and Personnel Procedures
5. Documentation in Personnel Files

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Financial Statement Findings Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Finding No. 10-1. Incorrect Schedule of Expenditures of Federal Awards
Federal Grantor: U.S. Department of Transportation
Pass-Through Grantor: Highway and Transportation Commission
Federal CFDA Number: 20.205
Program Title: Highway Planning and Construction
Pass Through Entity Identifying Number: BRO – 023(22)
Award Year: 2010
Questioned Costs: None

10-1. Schedule of Expenditures of Federal Awards (SEFA)

Condition: As a recipient of federal grant funds, the County is required to comply with Office of Management and Budget (OMB) Circular A-133. Subpart C, Section 300(A) of the Circular requires the recipient of federal funds to accurately report the amount of federal funds expended each year on a Schedule of Expenditures of Federal Awards (SEFA). The SEFA for the year ending December 31, 2010 was inaccurate in that the County did not properly report expenditures for BRO-023(22). Such expenditures were reported as \$4,924 when actual expenditures for BRO-023(22) were \$40,997.

Recommendation: We recommend that the County Clerk strengthen review procedures to ensure that expenditures are accurately reported on the SEFA.

County Response: We agree. Greater care will be taken to ensure the accuracy for the reporting of costs.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

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

1. 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 Officer's 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: The County will check on an investment policy.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

2. 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 six different funds for which expenditures were approved for payment which exceed the approved budget.

	<u>2010</u>	<u>2009</u>
Special Road and Bridge Fund	X	N/A
1/2 Cent Sales Tax Jail Operation-Law Enforcement Fund	N/A	X
Community Development Block Grant Fund	X	N/A
Sheriff's Revolving Fund	N/A	X
Inmate Security Fund	X	N/A
Courthouse Sales Tax Fund	X	N/A

RSMo 50.740 prohibits expenditures in excess of 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 recommend the County ensure compliance with State Statutes by adopting a formal budget for all funds and refraining from approving expenditures in excess of budgeted amounts. In the event that the originally adopted budget is inadequate to finance current year unforeseen expenditures, budgetary amendments should be discussed in a public meeting and formally adopted by the County Commission.

County's Response: We will try to comply.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

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, 2010 and 2009, in accordance with general 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 are an opportunity for strengthening internal controls and operating efficiency. Our comment and suggestion regarding these matters are summarized below. We previously reported on the County's internal control in our report dated June 30, 2011. This document does not affect our report dated June 30, 2011.

3. Accounting for Transfers

Condition: The financial statements of the County as presented in the annual budget document present transfers between funds. However, we noted that some transfers were identified as expenditures and revenues within the funds. Additionally, there were costs identified as reimbursements that were shown as transfers. The financial statements included in this report have been adjusted so that transfers in and out between funds are equal as of December 31, 2010 and 2009.

Recommendation: In order to ensure that transfers are properly reported and are in balance (transfers to other funds equal transfers from other funds), we recommend the transfers be clearly identified as transfers and presented in the budget within the Transfer category. Other types of transactions should not be presented in the Transfers Category.

County's Response: We will try to comply.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

4. Old Outstanding Checks

Condition: The Treasure's bank reconciliation at December 31, 2010 included 41 checks totaling \$2,968 that were outstanding one or more years. Several of these checks were included as outstanding checks on December 31, 2009 reconciliation.

Recommendation: We recommend the Treasurer properly void all stale-dated outstanding checks which will more correctly state available cash balances and facilitate the bank reconciliation process.

County's Response: We will take this under consideration.

Auditor's Evaluation: We continue to recommend all stale-dated outstanding checks be voided.

5. Documentation of 941's

Condition: There was no copy of the original IRS payroll withholding 941 form for the fourth quarter of 2010 available. However, the County Clerk represented that the related tax payments were made.

Recommendation: We recommend that the County Clerk's Office retain and file the payroll 941 forms in order to provide assurance of compliance with taxing authority requirements. The County should also ensure that appropriate tax payments were made in those instances for which no 941 is available.

County's Response: We do keep these records on file. One just happened to be misfiled.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

6. Payroll and Personnel Procedures

While performing our audit tests in the areas of payroll and personnel, we noted the following opportunities for improvement in recordkeeping.

- A. 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.

County's Response: We will comply with this as much as we can.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

- B. 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.

County's Response: We are looking for a good personnel manual.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

- C. 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.

County's Response: We will try to improve.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

7. 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, however, maintain a listing indicating current approved rates for each County employee.

Recommendation: We recommend that the County Clerk's Office maintain documentation of each employee's approved rate of compensation in their personnel file in addition to supporting documentation from the County Commission approving all employee compensation adjustments.

County's Response: We will try to comply.

Auditor's Evaluation: The stated corrective action is responsive to the recommendation.

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, 2008 and 2007.

1. 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.

Status – Resolved

2. The County has not adopted an investment policy as required by State Statutes.

Status – Not resolved. See finding No. 1.

3. 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 of which expenditures were approved for payment which exceed the approved budget.

Status - Not Resolved. See finding No.2.

4. 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 County Clerk. Some time sheets are not signed by employees and their supervisors. The County has not adopted an official personnel manual which details policies and procedures for County employees.

Status – Not Resolved. See finding No.6.

5. 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.

Status – Not Resolved. See finding No. 7.