



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Ripley County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Ripley County, Missouri, for the two years ended December 31, 2000. A copy of this audit which was performed by Charles Buchanan, P.C., Certified Public Accountant, is attached.

A handwritten signature in cursive script that reads "Claire C. McCaskill".

Claire C. McCaskill  
State Auditor

Report No. 2001-77  
August 31, 2001

**RIPLEY COUNTY, MISSOURI**  
**AUDIT REPORT**  
**TWO YEARS ENDED DECEMBER 31, 2000**

**Prepared by:**  
**Charles Buchanan, CPA, P. C.**  
**Certified Public Accountants**  
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# RIPLEY COUNTY, MISSOURI

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FINANCIAL SECTION

## Independent Auditor's Reports

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

To the County Commission  
and  
Officeholders of Ripley County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Ripley County, Missouri, as of and for the years ended December 31, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on the special-purpose financial statements based on our audit.

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

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

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various fund of Ripley County, Missouri, and comparisons of such information with the corresponding budgets information for various funds of the county as of and for the years ended December 31, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with **Government Auditing Standards**, we have also issued our report dated April 5, 2001, on our consideration of Ripley County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying Schedule of Expenditures of Federal Awards are presented for purposes of additional analysis as required by the U. S. Office of Management and Budget (OMB) Circular A-133, **Audits of States, Local Government, and Non-Profit Organizations**, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed By Auditor  
Charles Buchanan CPA, P.C.  
April 5, 2001

Charles Buchanan, CPA, P.C.  
Certified Public Accountants  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the County Commission  
and  
Officeholders of Ripley County, Missouri

We have audited the special-purpose financial statements of various funds of Ripley County, Missouri, as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 5, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the special-purpose financial statements are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the special-purpose financial statements of various funds of Ripley County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

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

Original Signed By Auditor  
Charles Buchanan, CPA, P.C.  
April 5, 2001

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

For the purposes of these disclosures, deposits with financial institutions are demand, time, and saving accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

*Senior Citizen's*  
The County and Health Center and ~~Senior Citizen's~~ (SB-40) deposits at December 31, 1999 and 2000, were entirely covered by federal depository insurance or by collateral securities held by the Federal Reserve Bank at Kansas City, Missouri, in a joint account in the name of the Ripley County Treasurer and the County's Custodial Bank.

Of the County and Health Center's bank balances as of December 31, 1999 and 2000 respectively, \$100,000 (for each year) was covered by federal depository insurance. The balance of the county funds (for each year) was fully covered by collateral securities held by the Federal Reserve Bank of Kansas City, Missouri, in a joint account with the County's Custodial Bank in the name of the Ripley County Treasurer's.

To protect the safety of county deposits, section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

## Financial Statements

**Ripley County Missouri**  
**Statement of Receipts, Disbursements, and Changes in Cash - Various Funds**  
**For the year ending December 31,**

Account Fund	Cash, January 1			December 31 1999	Account Fund	Cash, January 1			December 31 2000
	1999	Receipts	Disbursements			2000	Receipts	Disbursements	
General Revenue	\$ 359,734	555,443	484,512	\$430,665	General Revenue	\$ 430,665	608,779	667,242	\$ 372,202
Special Road and Bridges (CART)	93,262	636,061	576,832	152,491	Special Road and Bridges (CART)	152,491	441,164	459,469	134,186
Assessment	447	92,591	89,754	3,283	Assessment	3,283	96,802	97,395	2,691
Law Enforcement Training	576	2,103	1,100	1,579	Law Enforcement Training	1,579	2,353	1,234	2,698
Prosecuting Attorney Training	1,257	411	1,368	300	Prosecuting Attorney Training	300	397	363	334
Health Center	202,482	324,941	329,343	198,080	Health Center	198,080	362,803	351,761	209,122
Law Enforcement Sales Tax	1,450	475,419	474,131	2,738	Law Enforcement sales Tax	2,738	477,400	462,853	17,285
Children's Trust	-	704	704	-	Children's Trust	-	761	761	-
Crime Reduction	834	146	980	-	Crime Reduction	-	-	-	-
Crisis Intervention	1,538	659	1,284	913	Crisis Intervention	913	1,656	1,313	1,256
Prosecuting Attorney Bad Check	1,949	6,599	7,367	1,181	Prosecuting Attorney Bad Check	1,181	7,714	6,798	2,097
Prosecuting Attorney Delinquent Tax	192	1,402	1,563	31	Prosecuting Attorney Delinquent Tax	31	530	235	326
Recorder's User Fee	6,063	6,891	1,121	11,833	Recorder's User Fee	11,833	6,534	6,397	11,970
Board for the Care of the Handicapped	34,657	59,016	50,864	42,809	Board for the Care of the Handicapped )	42,809	64,842	55,030	52,621
Senior Citizen	7,388	30,477	33,244	4,621	Senior Citizen	4,621	32,542	31,082	6,081
Law Library Interest	4,239	7,006	6,475	4,770	Law Library Interest	4,770	6,407	6,747	4,430
Sheriff Civil	7,172	12,621	8,214	11,579	Sheriff Civil	11,579	14,457	16,365	9,671
Circuit Interest	1,910	957	1,465	1,402	Circuit Interest	1,402	1,187	1,877	712
West Doniphan Grant	-	224,260	224,260	-	West Doniphan Grant	-	10,167	10,167	-
Water District #2 Grant	-	259,376	258,876	500	Water District #2 Grant	500	220,678	220,678	500
Associate Circuit Clerk Interest	371	269	147	493	Associate Circuit Clerk Interest	493	70	563	-
<b>Total All</b>	<b>\$ 725,521</b>	<b>\$ 2,697,352</b>	<b>\$ 2,553,603</b>	<b>\$ 869,270</b>	<b>Total All</b>	<b>\$ 869,270</b>	<b>2,357,242</b>	<b>2,398,330</b>	<b>\$ 828,183</b>

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 201,000	211,100	10,100	187,000	154,617	(32,383)
Sales taxes	0	0	0	13,000	27,199	14,199
Intergovernmental	83,800	108,874	25,074	91,600	90,087	(1,513)
Charges for services	114,350	116,989	2,639	109,450	115,368	5,918
Interest	20,000	21,403	1,403	20,000	21,204	1,204
Other	21,755	33,720	11,965	19,725	32,309	12,584
Transfers in	17,337	116,693	99,356	20,395	114,659	94,264
Total Receipts	<u>458,242</u>	<u>608,779</u>	<u>150,537</u>	<u>461,170</u>	<u>555,443</u>	<u>94,273</u>
<b>DISBURSEMENTS</b>						
County Clerk	60,411	47,659	12,752	60,611	53,299	7,312
County Commission	68,210	67,360	850	68,420	68,126	294
Elections	0	0	0	0	0	0
Buildings and grounds	43,691	44,835	(1,144)	38,198	39,601	(1,403)
Employee fringe benefits	22,400	21,081	1,319	23,200	22,268	932
County Treasurer	25,774	25,095	679	27,005	25,281	1,724
County Collector	63,991	63,834	157	62,866	60,411	2,455
Ex Officio Recorder of Deeds	23,250	21,145	2,105	20,185	21,797	(1,612)
Circuit Clerk	0	0	0	0	0	0
Associate Circuit Court	10,650	7,817	2,833	8,550	7,104	1,446
Associate Circuit (Probate)	0	0	0	0	0	0
Court administration	14,300	9,128	5,172	12,500	9,507	2,993
Public Administrator	13,484	16,157	(2,673)	11,604	14,569	(2,965)
Child Support Enforcement	18,020	17,321	699	17,489	16,828	661
Community projects	8,500	7,500	1,000	8,500	8,500	0
Other General Co. Government	48,102	46,198	1,904	43,345	46,297	(2,952)
Transfers out	97,900	272,112	(174,212)	119,305	90,924	28,381
Emergency Fund	13,750	0	13,750	14,000	0	14,000
Total Disbursements	<u>532,433</u>	<u>667,242</u>	<u>(134,809)</u>	<u>535,778</u>	<u>484,512</u>	<u>51,266</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(74,191)	(58,463)	285,346	(74,608)	70,931	43,007
CASH, JANUARY 1	330,664	430,665	100,001	359,734	359,734	0
CASH, DECEMBER 31	<u>\$ 256,473</u>	<u>372,202</u>	<u>385,347</u>	<u>285,126</u>	<u>430,665</u>	<u>43,007</u>

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$		0			0
Sales taxes			0			0
Intergovernmental-cart	400,000	401,423	1,423	400,000	398,996	(1,004)
Interest	8,000	9,449	1,449	8,000	8,388	388
Other	34,886	30,292	(4,594)	258,500	228,677	(29,823)
Total Receipts	<u>442,886</u>	<u>441,164</u>	<u>(1,722)</u>	<u>666,500</u>	<u>636,061</u>	<u>(30,439)</u>
<b>DISBURSEMENTS</b>						
Salaries	105,000	95,623	9,377	110,000	104,623	5,377
Employee fringe benefits	16,833	17,559	(726)	18,815	16,717	2,098
Supplies	48,000	39,351	8,649	50,000	43,969	6,031
Insurance	5,000	6,121	(1,121)	3,800	4,035	(235)
Road and bridge materials	39,500	30,527	8,973	35,000	34,074	926
Equipment repairs	20,000	28,040	(8,040)	10,000	7,482	2,518
Rentals	1,000	615	385	2,000	1,835	165
Equipment purchases	116,864	107,446	9,418	51,000	30,390	20,610
Construction, repair, and maintenance	71,136	42,425	28,711	255,000	234,248	20,752
Operating Transfers	0	15,296	(15,296)	12,495		12,495
Debt service	0	0	0	0	0	0
Other	112,715	76,466	36,249	143,020	86,963	56,057
Transfers out	15,297	0	15,297	0	12,496	(12,496)
Total Disbursements	<u>551,345</u>	<u>459,469</u>	<u>91,876</u>	<u>691,130</u>	<u>576,832</u>	<u>114,298</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(108,459)	(18,305)	90,154	(24,630)	59,229	83,859
CASH, JANUARY 1	152,492	152,491	(1)	93,262	93,262	0
CASH, DECEMBER 31	<u>\$ 44,033</u>	<u>134,186</u>	<u>90,153</u>	<u>68,632</u>	<u>152,491</u>	<u>83,859</u>

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 81,075	82,193	1,118	76,844	77,552	708
Charges for services	930	718	(212)	570	575	5
Interest	800	891	91	500	777	277
Other	0	0	0	160	62	(98)
Transfers in	13,000	13,000	0	11,625	13,625	2,000
Total Receipts	<u>95,805</u>	<u>96,802</u>	<u>997</u>	<u>89,699</u>	<u>92,591</u>	<u>2,892</u>
DISBURSEMENTS						
Assessor	97,645	97,395	250	89,687	89,754	(67)
Total Disbursements	<u>97,645</u>	<u>97,395</u>	<u>250</u>	<u>89,687</u>	<u>89,754</u>	<u>(67)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,840)	(593)	1,247	12	2,837	2,825
CASH, JANUARY 1	3,284	3,284	0	447	447	0
CASH, DECEMBER 31	<u>\$ 1,444</u>	<u>2,691</u>	<u>1,247</u>	<u>459</u>	<u>3,284</u>	<u>2,825</u>

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,400	1,502	102	2,000	1,418	(582)
Interest	50	122	72	25	56	31
Other	600	729	129	750	629	(121)
Total Receipts	2,050	2,353	303	2,775	2,103	(672)
DISBURSEMENTS						
Training	2,500	1,234	1,266	2,775	1,100	1,675
Total Disbursements	2,500	1,234	1,266	2,775	1,100	1,675
RECEIPTS OVER (UNDER) DISBURSEMENTS	(450)	1,119	1,569	0	1,003	1,003
CASH, JANUARY 1	1,579	1,579	0	576	576	0
CASH, DECEMBER 31	\$ 1,129	2,698	1,569	576	1,579	1,003

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 400	375	(25)	355	355	0
Sales Tax Revenue						
Intergovernmental Revenues						
Operation Transfers						
Interest	50	22	(28)	56	56	0
Other			0			0
Total Receipts	<u>450</u>	<u>397</u>	<u>(53)</u>	<u>411</u>	<u>411</u>	<u>0</u>
DISBURSEMENTS						
Misc			0			0
Training	450	363	87	1,369	1,368	1
Total Disbursements	<u>450</u>	<u>363</u>	<u>87</u>	<u>1,369</u>	<u>1,368</u>	<u>1</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	34	34	(958)	(957)	1
CASH, JANUARY 1	300	300	0	1,257	1,257	0
CASH, DECEMBER 31	<u>\$ 300</u>	<u>334</u>	<u>34</u>	<u>299</u>	<u>300</u>	<u>1</u>

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 92,248	95,959	3,711	93,394	88,262	(5,132)
Intergovernmental	203,220	222,912	19,692	209,800	184,846	(24,954)
Charges for services	17,500	3,600	(13,900)	15,500	9,327	(6,173)
Interest	6,000	4,042	(1,958)	6,000	5,248	(752)
Other	61,046	36,290	(24,756)	37,649	37,258	(391)
Total Receipts	<u>380,014</u>	<u>362,803</u>	<u>(17,211)</u>	<u>362,343</u>	<u>324,941</u>	<u>(37,402)</u>
DISBURSEMENTS						
Salaries	288,301	283,160	5,141	268,673	259,365	9,308
Office expenditures	52,155	41,541	10,614	57,655	46,975	10,680
Equipment	3,000	4,930	(1,930)	3,000	549	2,451
Mileage and training	10,000	4,590	5,410	10,000	8,208	1,792
Remodeling health center	7,058	0	7,058	8,015	0	8,015
Other	19,500	17,540	1,960	15,000	14,246	754
Total Disbursements	<u>380,014</u>	<u>351,761</u>	<u>28,253</u>	<u>362,343</u>	<u>329,343</u>	<u>33,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	11,042	11,042	0	(4,402)	(4,402)
CASH, JANUARY 1	198,090	198,080	(10)	202,482	202,482	0
CASH, DECEMBER 31	<u>\$ 198,090</u>	<u>209,122</u>	<u>11,032</u>	<u>202,482</u>	<u>198,080</u>	<u>(4,402)</u>

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LAW ENFORCEMENT SALES TAX FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Charges for services	\$ 2,000	1,582	(418)	1,700	2,097	397
Sales Tax Revenue	350,000	387,606	37,606	340,000	346,752	6,752
Intergovernmental Revenues	60,217	61,637	1,420	73,800	53,799	(20,001)
Operation Transfers	50,000	25,000	(25,000)	100,000	70,000	(30,000)
Interest	1,200	1,375	175	1,500	1,282	(218)
Other		200	200	2,000	1,489	(511)
Total Receipts	<u>463,417</u>	<u>477,400</u>	<u>13,983</u>	<u>519,000</u>	<u>475,419</u>	<u>(43,581)</u>
<b>DISBURSEMENTS</b>						
Prosecuting Attorney	60,307	57,978	2,329	60,410	59,235	1,175
Sheriff	221,420	221,079	341	244,028	240,399	3,629
Jail	78,400	73,516	4,884	100,400	62,162	38,238
Juvenile Office	60,500	65,094	(4,594)	70,500	70,424	76
Coroner	9,000	11,212	(2,212)	10,200	7,336	2,864
Other General LEST Expenses	8,150	7,826	324	6,400	8,037	(1,637)
Fringe Benefits	26,800	26,148	652	28,000	26,538	1,462
Total Disbursements	<u>464,577</u>	<u>462,853</u>	<u>1,724</u>	<u>519,938</u>	<u>474,131</u>	<u>45,807</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,160)	14,547	15,707	(938)	1,288	2,226
CASH, JANUARY 1	2,739	2,738	(1)	1,450	1,450	0
CASH, DECEMBER 31	<u>\$ 1,579</u>	<u>17,285</u>	<u>15,706</u>	<u>512</u>	<u>2,738</u>	<u>2,226</u>

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CHILDREN'S TRUST FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 750	745	(5)	750	690	(60)
Interest	20	16	(4)	10	14	4
Other			0			0
Total Receipts	770	761	(9)	760	704	(56)
DISBURSEMENTS						
Allocations	770	761	9	760	704	56
Total Disbursements	770	761	9	760	704	56
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1	0	0	0	0	0	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CRIME REDUCTION FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 0	0	0	300	146	(154)
Interest	0	0	0	26	0	(26)
Other	0	0	0	0	0	0
Total Receipts	0	0	0	326	146	(180)
DISBURSEMENTS						
Sheriff Equipment	0	0	0	580	980	(400)
PA Equipment	0	0	0	580	0	580
Total Disbursements	0	0	0	1,160	980	180
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	(834)	(834)	0
CASH, JANUARY 1	0	0	0	834	834	0
CASH, DECEMBER 31	\$ 0	0	0	0	0	0

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CRISIS INTERVENTION FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest	100	79	(21)	100	98	(2)
Other	1,500	1,577	77	1,500	561	(939)
Total Receipts	1,600	1,656	56	1,600	659	(941)
DISBURSEMENTS						
Administrative Expenses	150	119	31	150	117	33
DFS Disbursements	1,500	1,194	306	1,500	1,167	333
Total Disbursements	1,650	1,313	337	1,650	1,284	366
RECEIPTS OVER (UNDER) DISBURSEMENTS	(50)	343	393	(50)	(625)	(575)
CASH, JANUARY 1	913	913	0	1,538	1,538	0
CASH, DECEMBER 31	\$ 863	1,256	393	1,488	913	(575)

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

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

Year Ended December 31,						
2000			1999			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>RECEIPTS</b>						
Charges for services	\$ 7,200	7,480	280	11,000	6,486	(4,514)
Interest	40	108	68	150	42	(108)
Other		126	126		71	71
Total Receipts	7,240	7,714	474	11,150	6,599	(4,551)
<b>DISBURSEMENTS</b>						
Salaries, Fringe Benefits	2,040	1,510	530	4,900	2,165	2,735
Office Supplies	1,300	775	525	750	1,237	(487)
Postage	575	663	(88)	500	495	5
Equipment	2,145	2,335	(190)	2,700	1,909	791
Library	0	709	(709)	1,000	947	53
Mileage & Training	0	0	0	350	0	350
Victim Rights	0	0	0	150	0	150
Other Expenses	0	524	(524)	250	0	250
Misc	755	282	473	890	285	605
Court reporting	0	0	0	500	329	171
Telephone	0	0	0	250		250
Total Disbursements	6,815	6,798	17	12,240	7,367	4,873
RECEIPTS OVER (UNDER) DISBURSEMENTS	425	916	491	(1,090)	(768)	322
CASH, JANUARY 1	1,181	1,181	0	1,949	1,949	0
CASH, DECEMBER 31	\$ 1,606	2,097	491	859	1,181	322

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 PROSECUTING ATTORNEY DELINQUENT TAX FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,400	526	(874)	5,600	1,145	(4,455)
Interest	0	4	4	0	16	16
Other	0	0	0	0	241	241
Total Receipts	1,400	530	(870)	5,600	1,402	(4,198)
DISBURSEMENTS						
Equipment	350	121	229	0	452	(452)
Office Supplies	200	0	200	250	0	250
Cellular Phone	0	10	(10)	30	323	(293)
Misc.	100	7	93	830	338	492
Fringe Benefits	0	0	0	3,000	0	3,000
Internet service	120	0	120	0	172	(172)
Mileage	400	0	400	1,000	0	1,000
Library	240	97	143	275	278	(3)
Total Disbursements	1,410	235	1,175	5,385	1,563	3,822
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10)	295	305	215	(161)	(376)
CASH, JANUARY 1	31	31	0	192	192	0
CASH, DECEMBER 31	\$ 21	326	305	407	31	(376)

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 RECORDER'S USER FEES FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	5,708	(292)	5,500	6,391	891
Interest	500	826	326	500	500	0
Other			0			0
Total Receipts	6,500	6,534	34	6,000	6,891	891
DISBURSEMENTS						
Equipment	10,000	6,397	3,603	4,000	500	3,500
Office Supplies	500	0	500	1,000	456	544
Postage	500	0	500	0	165	(165)
Total Disbursements	11,000	6,397	4,603	5,000	1,121	3,879
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,500)	137	4,637	1,000	5,770	4,770
CASH, JANUARY 1	11,834	11,833	(1)	6,063	6,063	0
CASH, DECEMBER 31	\$ 7,334	11,970	4,636	7,063	11,833	4,770

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 BOARD FOR THE CARE OF THE HANDICAPPED (SB-40 Board)

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 61,837	64,842	3,005	62,262	59,016	(3,246)
Interest	1,100	0	(1,100)	650	0	(650)
Other - CD Transfer in	11,132	0	(11,132)	10,643	0	(10,643)
Total Receipts	74,069	64,842	(9,227)	73,555	59,016	(14,539)
DISBURSEMENTS						
Current River Sheltered Workshop, Inc.	61,700	55,030	6,670	61,700	50,864	10,836
Total Disbursements	61,700	55,030	6,670	61,700	50,864	10,836
RECEIPTS OVER (UNDER) DISBURSEMENTS	12,369	9,812	(2,557)	11,855	8,152	(3,703)
CASH, JANUARY 1	31,676	42,809	11,133	20,014	34,657	14,643
CASH, DECEMBER 31	\$ 44,045	52,621	8,576	31,869	42,809	10,940

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SENIOR CITIZEN FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 31,055	32,542	1,487	30,500	30,477	(23)
Interest			0			0
Other			0			0
Total Receipts	31,055	32,542	1,487	30,500	30,477	(23)
DISBURSEMENTS						
Naylor Senior Citizens Inc			0			0
Ripley County Senior Citizens Inc.	31,160	31,082	78	33,447	33,244	203
Ripley County Transit Inc.			0			0
Other			0			0
			0			0
Total Disbursements	31,160	31,082	78	33,447	33,244	203
RECEIPTS OVER (UNDER) DISBURSEMENTS	(105)	1,460	1,565	(2,947)	(2,767)	180
CASH, JANUARY 1	4,621	4,621	0	6,871	7,388	517
CASH, DECEMBER 31	\$ 4,516	6,081	1,565	3,924	4,621	697

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

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

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,500	6,290	(210)	6,000	6,125	125
Interest	0	117	117	0	101	101
Other			0	0	780	780
Total Receipts	6,500	6,407	(93)	6,000	7,006	1,006
DISBURSEMENTS						
Telephone	800	0	800	800	0	800
West Publishing	0	0	0	3,800	0	3,800
Lawyers Weekly	0	0	0	250	0	250
Paper Printer Supplies	0	0	0	100	0	100
PBMONE Internet Provider	120	0	120	250	0	250
Misc Publication	4,500	0	4,500	200	0	200
Equipment Purchase	1,000	0	1,000	2,050	0	2,050
Library	25	6,747	(6,722)	0	6,373	(6,373)
Bank service charges	120	0	120	0	102	(102)
Total Disbursements	6,565	6,747	(182)	7,450	6,475	975
RECEIPTS OVER (UNDER) DISBURSEMENTS	(65)	(340)	(275)	(1,450)	531	1,981
CASH, JANUARY 1	4,770	4,770	0	4,239	4,239	0
CASH, DECEMBER 31	\$ 4,705	4,430	(275)	2,789	4,770	1,981

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SHERIFF CIVIL FEES FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 11,000	9,243	(1,757)	9,000	11,322	2,322
Interest	500	778	278	250	579	329
Other		4,436	4,436		720	720
Total Receipts	11,500	14,457	2,957	9,250	12,621	3,371
DISBURSEMENTS						
Law enforcement equipment	8,000	14,504	(6,504)	5,000	6,890	(1,890)
Misc	1,500	1,861	(361)	2,500	1,324	1,176
Highway Patrol Used Vehicle	13,000	0	13,000	0	0	0
Total Disbursements	22,500	16,365	6,135	7,500	8,214	(714)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(11,000)	(1,908)	9,092	1,750	4,407	2,657
CASH, JANUARY 1	11,578	11,579	1	7,172	7,172	0
CASH, DECEMBER 31	\$ 578	9,671	9,093	8,922	11,579	2,657

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CIRCUIT CLERK INTEREST

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	650	1,187	537	500	957	457
Other			0	0		0
Total Receipts	650	1,187	537	500	957	457
DISBURSEMENTS						
Supplies and equipment	2,000	1,877	123	2,000	1,465	535
Total Disbursements	2,000	1,877	123	2,000	1,465	535
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,350)	(690)	660	(1,500)	(508)	992
CASH, JANUARY 1	1,394	1,402	8	1,910	1,910	0
CASH, DECEMBER 31	\$ 44	712	668	410	1,402	992

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 COMMUNITY DEVELOPMENT BLACK GRANT WEST DONIPHAN PROJECT FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest			0			0
County Share				10,000	0	(10,000)
CDBG	0	10,167	10,167	224,260	224,260	0
Total Receipts	0	10,167	10,167	234,260	224,260	(10,000)
DISBURSEMENTS						
Drainage			0	131,000	121,000	10,000
Streets			0	62,450	62,450	0
Engineering			0	26,510	26,510	0
Administration	0	10,167	(10,167)	14,300	14,300	0
			0			0
Total Disbursements	0	10,167	(10,167)	234,260	224,260	10,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0	0	0	0
CASH, JANUARY 1			0			0
CASH, DECEMBER 31	\$	0	0	0	0	0

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

RIPLEY COUNTY, MISSOURI

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

COMMUNITY DEVELOPMENT BLOCK GRANT RIPLEY COUNTY PUBLIC WATER SUPPLY DIST 2 FUND

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$		0			0
Interest			0			0
CDBG Fund	240,000	220,678	(19,322)	397,913	259,376	(138,537)
Other			0			0
Total Receipts	<u>240,000</u>	<u>220,678</u>	<u>(19,322)</u>	<u>397,913</u>	<u>259,376</u>	<u>(138,537)</u>
DISBURSEMENTS						
Grant Expenditures	240,500	220,678	19,822		258,876	(258,876)
Water Facilities	0	0	0	303,388	0	303,388
Property Acquisition	0	0	0	25,375	0	25,375
Engineering	0	0	0	49,600	0	49,600
Grant Administration	0	0	0	19,550	0	19,550
Total Disbursements	<u>240,500</u>	<u>220,678</u>	<u>19,822</u>	<u>397,913</u>	<u>258,876</u>	<u>139,037</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	0	500	0	500	500
CASH, JANUARY 1	500	500	0	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>

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

RIPLEY COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSOCIATE CIRCUIT CLERK INTEREST

	Year Ended December 31,					
	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$	70	70		269	269
Interest	270	0	(270)	25	0	(25)
County Revenue	0	0	0	3,180	0	(3,180)
Other	0	0	0	12,500	0	(12,500)
Total Receipts	<u>270</u>	<u>70</u>	<u>(200)</u>	<u>15,705</u>	<u>269</u>	<u>(15,436)</u>
DISBURSEMENTS						
Supplies	297	202	95	3,180	147	3,033
Maintenance	0	49	(49)	12,500	0	12,500
UPS	0	46	(46)	0	0	0
Treasurer	0	266	(266)	0	0	0
	0	0	0	0	0	0
Total Disbursements	<u>297</u>	<u>563</u>	<u>(266)</u>	<u>15,680</u>	<u>147</u>	<u>15,533</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(27)	(493)	(466)	25	122	97
CASH, JANUARY 1	493	493	0	83	371	288
CASH, DECEMBER 31	<u>\$ 466</u>	<u>0</u>	<u>(466)</u>	<u>108</u>	<u>493</u>	<u>385</u>

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

Notes to the Financial Statements

## **Ripley County, Missouri**

### **Notes To the Financial Statement**

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Reporting Entity and Basis of Presentation**

The accompanying special-purpose financial statements present receipts, disbursements, and changes in cash of various funds of Ripley County, Missouri, and comparison of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, Senate Bill 40 Board, or the Senior Citizen's Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

##### **B. Basis of Accounting**

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

##### **C. Budgets and Budgetary Practices**

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Section 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1998, the county budget law. These budgets are adopted on the cash basis of accounting.

##### **D. Published Financial Statements**

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

#### **2. Cash**

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1998, effective August 28 1997, requires political subdivisions with existing authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit 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 agreement or other methods), and use of public fund for speculation. The county has adopted such a policy.

In accordance with Statement No. 3 of the Government Accounting Standards Board, **Deposits with Financial Institutions, Investments (Including Repurchase Agreements) and Reverse Repurchase Agreement**, disclosures are provided below regarding the risk of potential loss of deposits and investments.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

For the purposes of these disclosures, deposits with financial institutions are demand, time, and saving accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The County and Health Center's deposits at December 31, 1999 and 2000, were entirely covered by federal depositary insurance or by collateral securities held by the Federal Reserve Bank at Kansas City, Missouri, in a joint account in the name of the Ripley County Treasurer and the County's Custodial Bank.

Of the County and Health Center's bank balances as of December 31, 1999 and 2000 respectively, \$100,000 (for each year) was covered by federal depositary insurance. The balance of the county funds (for each year) was fully covered by collateral securities held by the Federal Reserve Bank of Kansas City, Missouri, in a joint account with the County's Custodial Bank in the name of the Ripley County Treasurer's.

To protect the safety of county deposits, section 110.020, RSMo 1994, requires depositories to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Supplementary Schedule

Schedule

RIPLEY COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/ Pass- Through Grantor/Program Title	Pass-Through Entity Identifying Number	Expenditures	
			Year Ended 1999	December 31, 2000
U.S DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Social Services-Food Distribution				
10.665	Schools and Roads - Grants to State	N/A	\$ 109,254	\$ 103,491
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
Department of Economic Development-				
14.228	Community Development Block Grant/State's Program	93DR71	224,260	
14.228	Community Development Block Grant/State's Program	98PF30	259,376	
14.228	Community Development Block Grant/State's Program	98PF30		220,678
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing ("Cops) Grants	95-CFW-1117		21,128
Passed Through:				
State Department of Public Safety-				
16.unknown	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program	N/A	790	
	Local Law Enforcement Block Grants Prorams	96-LBG-108	16,261	9,000
16.unknown	Equitable Sharing of Seized and Forfeited Property	N/A	1,450	47,325
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission				
20.205	Off-System Bridge Replacement and Rehabilitation Program	N/A	215,726	26,126
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.534	Emergency Management - State and Local Assistance	N/A	1,959	5,564
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Social Services - Division of Aging				
93.563	Child Support Enforcement	N/A	9,540	4,990
Total Expenditures of Federal Awards			\$ 838,616	\$ 438,302

N/A-Not applicable

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

Notes to the Supplementary Schedule

**RIPLEY COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE**

**1. Summary of Significant Accounting Policies**

**A. Purpose of Schedule and Reporting Entity**

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

**B. Basis of Presentation**

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

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

**Federal award** means Federal financial assistance and Federal cost-reimbursement contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors. Accordingly, the schedule includes expenditures of both cash and non-cash awards.

**C. Basis of Accounting**

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash. Amounts for the Food Distribution Program (CFDA number 10.550) represent the dollar value assigned to commodities based on prices provided by the state Department of Social Services. Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

**2. Subrecipients**

Of the federal expenditures presented in the schedule, the county provided \$ 220,678 and \$ 473,636 to subrecipients under the Community Development Block Grants/State's Program (CFDA number 14.228) during the years ended December 31, 2000 and 1999, respectively.

FEDERAL AWARDS –  
SINGLE AUDIT SECTION

Auditor's Compliance Report

**Charles Buchanan, CPA, P.C.**  
**Certified Public Accountants**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission  
and  
Officeholders of Ripley County, Missouri

**Compliance**

We have audited the compliance of Ripley County, Missouri with the types of compliance requirement described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended December 31, 2000 and 1999. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirement of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Circular A-133, **Audits of States, Local Governments, and Non-profit Organizations**. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures 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 on the county's compliance with those requirements.

In our opinion, Ripley County, Missouri, complied in all material respects, with the requirements referred to above that are applicable to its major federal programs for the years ended December 31, 2000 and 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as finding numbers 99-1 and 99-2.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the

risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement of laws, regulations, contracts and grants that would be material in relation to major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

Original Signed By Auditor  
Charles Buchanan, CPA, P.C.  
April 5, 2001

Schedule

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

**Section I - Summary Of Auditor's Results**  
Financial Statement

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified?       yes   X  no

Reportable conditions identified that are not considered to be material weaknesses?       yes       none reported

Noncompliance Material to the financial states noted?       yes   X  no

Federal Award

Internal control over major programs:

Material weakness identified?       yes   X  no

Reportable conditions identified that are not considered to be material weaknesses?   X  yes       no

Type of audit'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 OMB Circular A-133?       yes   X  no

Identification of major programs:

<u>CFDA or Other identification number</u>	<u>Program Title</u>
14.228	Community Development Block Grants/ State's Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee       yes   X  no

**Section II - Financial Statement Findings**

This section includes no audit finding that Government Auditing Standards requires to be reported for an audit of financial statements.

### Section III - Federal Award Findings and Questioned Costs

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

#### 99-1. Unauthorized Reprogramming of Grant Amounts.

Federal Grantor: U.S. Department of Housing and Urban Development  
Pass-Through Grantor: Department of Economic Development  
Federal CFDA Number: 14.228  
Program Title: Community Development Block Grant/State's Program  
Pass-through Entity  
Identifying Number: 98-PF-30  
Award Year: 1998  
Questioned Costs: \$1,001

Condition: During the year ended December 31, 1999, \$11,001 was reprogrammed from acquisition costs ; \$9,651 was reallocated to water costs and \$1,350 to administrative expenses without prior approval of DED.

Criteria: Community Block Development (DED) Grant funds are approved by activity ( line item) except that the grantee may transfer funds between activities in an amount not to exceed \$10,000 or 10% of the total allocation, whichever is less, except that administration, audit inspection, and engineering costs may not exceed the indicated totals. No variance is allowed for non - construction activities unless approved by the Department of Economic Development.

Effect: The county did not comply with DED's regulations.

Recommendation: We recommend that the county refer to the grant agreement prior to reprogramming costs and discuss any future reprogramming of budget costs with DED.

#### AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION

The County Commission will discuss this issue with the third-party administrator to resolve the problem..

#### 99-2. Inadequate Monitoring of Cash Management.

Federal Grantor: U.S. Department of Housing and Urban Development  
Pass-Through Grantor: Department of Economic Development  
Federal CFDA Number: 14.228  
Program Title: Community Development Block Grant/State's Program  
Pass-through Entity  
Identifying Number: 98-PF-30  
Award Year: 1998  
Questioned Costs: Under the statutory limitations.

Condition: The county exceeded the maximum 5 day time lapse between draw-down of funds and payment to vendors.

Criteria: When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds and disbursement by the recipient.

Effect: The treasurer might have earned an additional 1-2 days interest on the money held by the county.

Recommendation: We recommend the county monitors it's draw-downs and disbursement dates more closely.

AUDITEE'S RESPONSE AND PLAN FOR CORRECTIVE ACTION:

The County Commission will discuss this issue with the third party administrator to resolve this problem.

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

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

The State Auditor's prior audit report issued for the two years ended December 31,1998, included no audit findings that Government Auditing Standards requires to be reported for an audit of financial statements.

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

**RIPLEY COUNTY, MISSOURI**  
**SUMMARY SCHEDULE PRIOR AUDIT FINDINGS**  
**IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

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

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