



THOMAS A. SCHWEICH
Missouri State Auditor

To the County Commission
and
Officeholders of Ripley County, Missouri

The Office of the State Auditor 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 Cook & Hamlin, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Thomas A. Schweich". The signature is written in a cursive style with a large, sweeping "S" and "C".

Thomas A. Schweich
State Auditor

October 2011
Report No. 2011-86

RIPLEY COUNTY, MISSOURI
Doniphan, Missouri

For the Years Ended December 31, 2010 and 2009

ANNUAL FINANCIAL REPORT

RIPLEY COUNTY, MISSOURI

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FINANCIAL SECTION



Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the County Commission and
Officeholders of Ripley County, Missouri

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ripley County, Missouri, as of and for the years ended December 31, 2010 and 2009, which collectively comprise the County's basic financial statements as listed 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 audit.

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. 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, Ripley County, Missouri prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ripley County, Missouri, as of December 31, 2010 and 2009, and the respective changes in financial position - cash basis, thereof for the years then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2011, 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 grant agreements 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 audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 28 through 70 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Ripley County, Missouri has not presented the Management Discussion and Analysis (MD&A) that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ripley County, Missouri's financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the 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 also not a required part of the financial statements of Ripley County, Missouri. The combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

COOK & HAMLIN, LLC



Jackson, Missouri
July 15, 2011



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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 Ripley County, Missouri

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ripley County, Missouri as of and for the years ended December 31, 2010 and 2009, which collectively comprise Ripley County, Missouri's basic financial statements and have issued our report thereon dated July 15, 2011 which was modified because the financial statements are prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 Ripley 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 Ripley County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Ripley County, Missouri's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 10-1 to be a material weakness.

A *significant deficiency* is a deficiency, or combination of control deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 10-2 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ripley 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ripley County, Missouri's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit Ripley County, Missouri's responses and, accordingly, we express no opinion on them.

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

COOK & HAMLIN, LLC



Jackson, Missouri
July 15, 2011

BASIC FINANCIAL STATEMENTS

RIPLEY COUNTY, MISSOURI

GOVERNMENT- WIDE FINANCIAL STATEMENTS

STATEMENT OF NET ASSETS - CASH BASIS

December 31, 2010

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Productive Living Board</u>	<u>Senior Citizen Fund</u>
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
Cash and Cash Equivalents	\$ 555,977	\$ 204,353	\$ 23,382
TOTAL ASSETS	\$ 555,977	\$ 204,353	\$ 23,382
<u>LIABILITIES</u>			
TOTAL LIABILITIES	\$ -	\$ -	\$ -
<u>NET ASSETS</u>			
Restricted For:			
Transportation	\$ 42,136	\$ -	\$ -
Other Purposes	265,430	-	-
Unrestricted	<u>248,411</u>	<u>204,353</u>	<u>23,382</u>
TOTAL NET ASSETS	\$ 555,977	\$ 204,353	\$ 23,382

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

GOVERNMENT- WIDE FINANCIAL STATEMENTS

STATEMENT OF NET ASSETS - CASH BASIS

December 31, 2009

	Primary Government	Component Units	
	Governmental Activities	Productive Living Board	Senior Citizen Fund
<u>ASSETS</u>			
<u>CURRENT ASSETS:</u>			
Cash and Cash Equivalents	\$ 538,423	\$ 180,053	\$ 19,980
TOTAL ASSETS	\$ 538,423	\$ 180,053	\$ 19,980
<u>LIABILITIES</u>			
TOTAL LIABILITIES	\$ -	\$ -	\$ -
<u>NET ASSETS</u>			
Restricted For:			
Transportation	\$ 38,297	\$ -	\$ -
Other Purposes	226,247	-	-
Unrestricted	<u>273,879</u>	<u>180,053</u>	<u>19,980</u>
TOTAL NET ASSETS	\$ 538,423	\$ 180,053	\$ 19,980

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended December 31, 2009

	Primary Government				Component Units		
	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets	Productive Living Board	Senior Citizen Fund
Fees and Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions				
Primary Government:							
Governmental Activities:							
General County Government	\$ 1,112,908	\$ 218,737	\$ 181,019	\$ -	\$ (713,152)	\$ -	\$ -
Highway and Roads	512,154	2,216	99,799	3,492	(406,647)	-	-
Judicial and Court Related	162,764	47,873	1,131	9,051	(104,709)	-	-
Health and Welfare	2,896	2,715	-	-	(181)	-	-
Public Safety	666,295	40,351	351,829	238,392	(35,723)	-	-
Capital Outlay	238,892	-	-	-	(238,892)	-	-
Total Governmental Activities	<u>\$ 2,695,909</u>	<u>\$ 311,892</u>	<u>\$ 633,778</u>	<u>\$ 250,935</u>	<u>\$ (1,499,304)</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units:							
Productive Living Board	78,822	-	-	-	-	(78,822)	-
Senior Citizen Fund	40,403	-	-	-	-	-	(40,403)
Total Component Unit	<u>\$ 119,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (78,822)</u>	<u>\$ (40,403)</u>
General Revenues:							
Property Taxes					\$ 256,002	\$ 74,772	\$ 39,770
CART Taxes					381,082	-	-
Sales Taxes					427,518	-	-
PILOT Taxes					83,533	-	-
Financial Institution Tax & Interest					2,407	6,118	-
Interest Income					46,542	2,592	1,748
Sale of Assets					-	-	-
Other Income					286,698	-	21
Total General Revenues					<u>\$ 1,483,782</u>	<u>\$ 83,482</u>	<u>\$ 41,539</u>
Change in Net Assets					\$ (15,522)	\$ 4,660	\$ 1,136
Net Assets - January 1, 2009					<u>553,945</u>	<u>175,393</u>	<u>18,844</u>
Net Assets - December 31, 2009					<u>\$ 538,423</u>	<u>\$ 180,053</u>	<u>\$ 19,980</u>

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

FUND FINANCIAL STATEMENTS

BALANCE SHEET - CASH BASIS

December 31, 2010

	<u>General Revenue Fund</u>	<u>Special Road and Bridge Fund</u>	<u>Assessment Fund</u>	<u>Law Enforcement Sales Tax</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>						
Cash and Cash Equivalents	<u>\$ 248,411</u>	<u>\$ 42,136</u>	<u>\$ 97,682</u>	<u>\$ 1,348</u>	<u>\$ 166,400</u>	<u>\$ 555,977</u>
<u>LIABILITIES AND FUND BALANCE</u>						
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE:</u>						
Unreserved	<u>\$ 248,411</u>	<u>\$ 42,136</u>	<u>\$ 97,682</u>	<u>\$ 1,348</u>	<u>\$ 166,400</u>	<u>\$ 555,977</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 248,411</u>	<u>\$ 42,136</u>	<u>\$ 97,682</u>	<u>\$ 1,348</u>	<u>\$ 166,400</u>	<u>\$ 555,977</u>

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

FUND FINANCIAL STATEMENTS

BALANCE SHEET - CASH BASIS

December 31, 2009

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Law Enforcement Sales Tax	Recorder User Fee Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash and Cash Equivalents	<u>\$ 273,879</u>	<u>\$ 38,297</u>	<u>\$ 95,409</u>	<u>\$ 488</u>	<u>\$ 53,658</u>	<u>\$ 76,692</u>	<u>\$ 538,423</u>
<u>LIABILITIES AND FUND BALANCE</u>							
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE:</u>							
Unreserved	<u>\$ 273,879</u>	<u>\$ 38,297</u>	<u>\$ 95,409</u>	<u>\$ 488</u>	<u>\$ 53,658</u>	<u>\$ 76,692</u>	<u>\$ 538,423</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 273,879</u>	<u>\$ 38,297</u>	<u>\$ 95,409</u>	<u>\$ 488</u>	<u>\$ 53,658</u>	<u>\$ 76,692</u>	<u>\$ 538,423</u>

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

FUND FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS

For The Year Ended December 31, 2010

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Law Enforcement Sales Tax	Other Governmental Funds	Total Governmental Funds
<u>REVENUES RECEIVED:</u>						
Property Taxes	\$ 270,316	\$ -	\$ -	\$ -	\$ -	\$ 270,316
Sales Tax	-	-	-	447,934	-	447,934
Intergovernmental	272,942	476,608	28,405	104,623	57,616	940,194
Fees and Charges	145,379	2,047	74,459	4,154	115,618	341,657
Interest Income	22,788	7,889	8,277	1,409	10,328	50,691
Other Revenues	62,621	514,327	82	2,275	595	579,900
Total Revenues Received	<u>\$ 774,046</u>	<u>\$ 1,000,871</u>	<u>\$ 111,223</u>	<u>\$ 560,395</u>	<u>\$ 184,157</u>	<u>\$ 2,630,692</u>
<u>EXPENDITURES PAID:</u>						
General County Government	\$ 670,212	\$ -	\$ 108,950	\$ 44,546	\$ 35,263	\$ 858,971
Highway and Roads	-	977,032	-	-	-	977,032
Judicial and Court Related	41,299	-	-	91,157	7,884	140,340
Health and Welfare	-	-	-	-	26,972	26,972
Public Safety	-	-	-	583,332	26,491	609,823
Total Expenditures Paid	<u>\$ 711,511</u>	<u>\$ 977,032</u>	<u>\$ 108,950</u>	<u>\$ 719,035</u>	<u>\$ 96,610</u>	<u>\$ 2,613,138</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 62,535</u>	<u>\$ 23,839</u>	<u>\$ 2,273</u>	<u>\$ (158,640)</u>	<u>\$ 87,547</u>	<u>\$ 17,554</u>
<u>Other Financing Sources(Uses):</u>						
Transfers In	\$ 47,997	\$ -	\$ -	\$ 159,500	\$ 2,500	\$ 209,997
Transfers Out	(136,000)	(20,000)	-	-	(53,997)	(209,997)
Total Other Financing Sources (Uses)	<u>\$ (88,003)</u>	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>\$ 159,500</u>	<u>\$ (51,497)</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	<u>\$ (25,468)</u>	<u>\$ 3,839</u>	<u>\$ 2,273</u>	<u>\$ 860</u>	<u>\$ 36,050</u>	<u>\$ 17,554</u>
FUND BALANCE, January 1, 2010	<u>273,879</u>	<u>38,297</u>	<u>95,409</u>	<u>488</u>	<u>130,350</u>	<u>538,423</u>
FUND BALANCE, December 31, 2010	<u>\$ 248,411</u>	<u>\$ 42,136</u>	<u>\$ 97,682</u>	<u>\$ 1,348</u>	<u>\$ 166,400</u>	<u>\$ 555,977</u>

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

FUND FINANCIAL STATEMENTS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS

For The Year Ended December 31, 2009

	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Law Enforcement Sales Tax	Recorder User Fee Fund	Other Governmental Funds	Total Governmental Funds
<u>REVENUES RECEIVED:</u>							
Property Taxes	\$ 256,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,002
Sales Tax	-	-	-	427,518	-	-	427,518
Intergovernmental	390,060	447,373	72,934	135,666	-	268,355	1,314,388
Fees and Charges	142,628	2,216	61,753	5,545	8,329	71,993	292,464
Interest Income	24,820	5,913	6,606	650	3,275	5,278	46,542
Other Revenues	235,334	88,396	-	18,864	-	879	343,473
Total Revenues Received	<u>\$ 1,048,844</u>	<u>\$ 543,898</u>	<u>\$ 141,293</u>	<u>\$ 588,243</u>	<u>\$ 11,604</u>	<u>\$ 346,505</u>	<u>\$ 2,680,387</u>
<u>EXPENDITURES PAID:</u>							
General County Government	\$ 932,766	\$ -	\$ 108,054	\$ 44,658	\$ 12,344	\$ 15,086	\$ 1,112,908
Highway and Roads	-	512,154	-	-	-	-	512,154
Judicial and Court Related	49,307	-	-	94,142	-	19,315	162,764
Health and Welfare	-	-	-	-	-	2,896	2,896
Public Safety	-	-	-	643,792	-	22,503	666,295
Capital Outlay	-	-	-	-	-	238,892	238,892
Total Expenditures Paid	<u>\$ 982,073</u>	<u>\$ 512,154</u>	<u>\$ 108,054</u>	<u>\$ 782,592</u>	<u>\$ 12,344</u>	<u>\$ 298,692</u>	<u>\$ 2,695,909</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 66,771</u>	<u>\$ 31,744</u>	<u>\$ 33,239</u>	<u>\$ (194,349)</u>	<u>\$ (740)</u>	<u>\$ 47,813</u>	<u>\$ (15,522)</u>
<u>Other Financing Sources(Uses):</u>							
Transfers In	\$ 91,421	\$ 57	\$ -	\$ 192,669	\$ -	\$ 2,200	\$ 286,347
Transfers Out	(162,200)	(70,757)	-	-	-	(53,390)	(286,347)
Total Other Financing Sources (Uses)	<u>\$ (70,779)</u>	<u>\$ (70,700)</u>	<u>\$ -</u>	<u>\$ 192,669</u>	<u>\$ -</u>	<u>\$ (51,190)</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	<u>\$ (4,008)</u>	<u>\$ (38,956)</u>	<u>\$ 33,239</u>	<u>\$ (1,680)</u>	<u>\$ (740)</u>	<u>\$ (3,377)</u>	<u>\$ (15,522)</u>
FUND BALANCE, January 1, 2009	<u>277,887</u>	<u>77,253</u>	<u>62,170</u>	<u>2,168</u>	<u>54,398</u>	<u>80,069</u>	<u>553,945</u>
FUND BALANCE, December 31, 2009	<u>\$ 273,879</u>	<u>\$ 38,297</u>	<u>\$ 95,409</u>	<u>\$ 488</u>	<u>\$ 53,658</u>	<u>\$ 76,692</u>	<u>\$ 538,423</u>

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURISTATEMENT OF FIDUCIARY NET ASSETS

December 31, 2010

	County Treasurer					County Collector		Sheriff	Recorder of Deeds	Prosecuting Attorney	Public Administrator	Total Agency Funds
	School Capital Fund	School Fund	Special Road and Bridge Fund	Tax Sales Surplus Fund	Unclaimed Fees Fund	Collector of Revenue Fund	Protested Tax Fund					
<u>ASSETS</u>												
Cash and Cash Equivalents	\$ 46,371	\$ 3,421	\$ 708,126	\$ 41,634	\$ 22	\$ 73,039	\$ 2,145	\$ 21,550	\$ -	\$ 1,722	\$ 92,575	\$ 990,605
Other Assets	-	-	-	-	-	-	-	-	-	-	24,025	24,025
TOTAL ASSETS	<u>\$ 46,371</u>	<u>\$ 3,421</u>	<u>\$ 708,126</u>	<u>\$ 41,634</u>	<u>\$ 22</u>	<u>\$ 73,039</u>	<u>\$ 2,145</u>	<u>\$ 21,550</u>	<u>\$ -</u>	<u>\$ 1,722</u>	<u>\$ 116,600</u>	<u>\$ 1,014,630</u>
<u>LIABILITIES</u>												
Due to Others	\$ 46,371	\$ 3,421	\$ 708,126	\$ 41,634	\$ 22	\$ 73,039	\$ 2,145	\$ 21,550	\$ -	\$ 1,722	\$ -	\$ 851,659
Funds Held in Trust	-	-	-	-	-	-	-	-	-	-	116,600	116,600
TOTAL LIABILITIES	<u>\$ 46,371</u>	<u>\$ 3,421</u>	<u>\$ 708,126</u>	<u>\$ 41,634</u>	<u>\$ 22</u>	<u>\$ 73,039</u>	<u>\$ 2,145</u>	<u>\$ 21,550</u>	<u>\$ -</u>	<u>\$ 1,722</u>	<u>\$ 116,600</u>	<u>\$ 1,014,630</u>

- Continued -

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURISTATEMENT OF FIDUCIARY NET ASSETS

December 31, 2009

	County Treasurer					County Collector		Sheriff	Recorder of Deeds	Prosecuting Attorney	Public Administrator	Total Agency Funds
	School Capital Fund	School Fund	Special Road and Bridge Fund	Tax Sales Surplus Fund	Unclaimed Fees Fund	Collector of Revenue Fund	Protested Tax Fund					
<u>ASSETS</u>												
Cash and Cash Equivalents	\$ 47,120	\$ 2,925	\$ 665,195	\$ 39,744	\$ -	\$ 71,010	\$ 1,103	\$ 20,576	\$ -	\$ 5,402	\$ 89,137	\$ 853,075
Other Assets	-	-	-	-	-	-	-	-	-	-	25,025	25,025
TOTAL ASSETS	<u>\$ 47,120</u>	<u>\$ 2,925</u>	<u>\$ 665,195</u>	<u>\$ 39,744</u>	<u>\$ -</u>	<u>\$ 71,010</u>	<u>\$ 1,103</u>	<u>\$ 20,576</u>	<u>\$ -</u>	<u>\$ 5,402</u>	<u>\$ 114,162</u>	<u>\$ 967,237</u>
<u>LIABILITIES</u>												
Due to Others	\$ 47,120	\$ 2,925	\$ 665,195	\$ 39,744	\$ -	\$ 71,010	\$ 1,103	\$ 20,576	\$ -	\$ 5,402	\$ -	\$ 853,075
Funds Held in Trust	-	-	-	-	-	-	-	-	-	-	114,162	114,162
TOTAL LIABILITIES	<u>\$ 47,120</u>	<u>\$ 2,925</u>	<u>\$ 665,195</u>	<u>\$ 39,744</u>	<u>\$ -</u>	<u>\$ 71,010</u>	<u>\$ 1,103</u>	<u>\$ 20,576</u>	<u>\$ -</u>	<u>\$ 5,402</u>	<u>\$ 114,162</u>	<u>\$ 967,237</u>

- Continued -

See Accompanying Notes to Basic Financial Statements.

RIPLEY COUNTY, MISSOURI

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2010 and 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 1.B, these financial statements are presented on the cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. Financial Reporting Entity:

The County's financial reporting entity is composed of the following:

Primary Government:	Ripley County, Missouri
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In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The County's reporting entity includes the County's governing board and the operations of all related organizations for which the County exercises financial oversight. Oversight responsibility is derived from the governmental unit's authority and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Financially accountable means the primary government is accountable for the component unit and the primary government is able to impose its will or the component unit may provide financial benefits or impose a burden on the primary government. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County is governed by a three member county commission and is a county of the 3rd class. As required by accounting principles generally accepted by the United States of America, the County has evaluated the above criteria to determine whether any other

entity meets the definition of a component unit and must be included in these financial statements. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Productive Living Board

The Productive Living Board, which is governed by a board of directors appointed by the County Commission, provides disability services to the residents of Ripley County. The Productive Living Board is included in the financial statements of the County as a component unit due to its financial relationship with the County.

Senior Citizen Fund

The Senior Citizen Fund, which is governed by a board of directors appointed by the County Commission, provides senior services for Ripley County residents over the age of fifty-nine. The Senior Citizen Fund is included in the financial statements of the County as a component unit due to its financial relationship with the County.

B. Basis of Presentation:

Government-Wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. These statements include all funds of the County except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. For the years ended December 31, 2010 and 2009, the County had only governmental activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The County also has fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds.

The funds of the financial reporting entity are described below:

Governmental Funds

General Revenue Fund - The General Revenue Fund is the primary operating fund of the County and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County. The reporting entity includes the following Special Revenue Funds, which are reported as major funds:

<u>Fund</u>	<u>Description</u>
Special Road and Bridge Fund	This fund as presented is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for road and bridge purposes.
Assessment Fund	This fund as presented was established as a result of Section 137.750, RSMo. The fund is used to account for all transactions surrounding the normal operating assessing function.
Law Enforcement Sales Tax Fund	To account for the revenues and expenditures associated with a 1/8 cent sales tax for law enforcement and judicial activities.
Recorders User Fee Fund	Recorders User Fee Fund is a major fund in 2009 and a nonmajor fund in 2010
Recorders User Fee Fund	This fund as presented is used to account for the fifty percent retainage of the \$4.00 user's fees to be charged by the recorder as set out in Section 59.319, RSMo. This fund is to be used for record storage, microfilming and preservation.

The reporting entity also includes the following Special Revenue Funds which are reported as nonmajor funds:

<u>Fund</u>	<u>Description</u>
Children's Trust Fund	Accounts for fees collected by the Recorder of Deeds for the issuance of marriage licenses as set out in Section 451.151 RSMo.

<u>Fund</u>	<u>Description</u>
Domestic Violence Fund	This fund as presented is used to account for all transactions resulting from an increase of \$5.00 for a marriage license and \$10.00 for a decree of dissolution of marriage as set out in Section 455.205, RSMo. The use of these proceeds is restricted to providing financial assistance to shelters for victims of domestic violence.
Election Services Fund	This fund as presented is used to account for the receipt of the “proportional costs” of conducting an election when a question or candidate is submitted to a vote by two or more political subdivisions as set out in Section 115.065, RSMo. This fund is used for training programs and to purchase additional supplies or equipment to improve the conduct of elections.
Law Enforcement Restitution Fund	Accounts for revenues received and expenditures paid for the investigation, prevention and interventions of narcotics as set out in Section 50.550 and 50.565, RSMo.
Law Enforcement Training Fund	This fund as presented is used to account for all transactions resulting from an increase of \$2.00 in court costs for criminal law violations as set out in Section 590.140, RSMo. The use of these proceeds is restricted to the payment of training expenses for law enforcement personnel.
Prosecuting Attorney Bad Check Fund	To account for the revenues and expenditures of the Prosecuting Attorney for the collection of insufficient funds checks as provided in Statute 570.1, RSMo. The Prosecuting Attorney retains a fee based on the amount of the collection recovered.
Prosecuting Attorney Delinquent Tax Fund	To account for fees collected as set out in Section 136.15, RSMo for the Prosecuting Attorney’s collection of delinquent taxes, licenses, and fees for the State of Missouri.

<u>Fund</u>	<u>Description</u>
Prosecuting Attorney Retirement Fund	This fund as presented is used to account for all transactions resulting from a \$4.00 surcharge in all criminal cases filed in courts of this state as set out in Section 56.807, RSMo. Each month, \$271.00 is required to be remitted to the State of Missouri for a retirement fund for prosecuting attorneys. Excess funds over the amount required to be sent to the state can be returned to the General Revenue Fund. This fund was established under Section 56.807, RSMo.
Prosecuting Attorney Training Fund	This fund as presented is used to account for all transactions resulting from an increase of \$1.00 in court costs for criminal law violations as set out in Section 56.765, RSMo. The use of these proceeds is restricted to the payment of training expenses for prosecuting attorneys.
Sheriff's Revolving Fund	This fund as presented is used to account for all transactions resulting from a fee of \$95.25 processing each application for a certificate of qualification for a concealed weapon endorsement as set out in Section 50.535.10, RSMo. The use of these proceeds is restricted to use by law enforcement agents for purchase of equipment, training, and any reasonable expenses related to accepting and processing concealed weapons permit applications.
Sheriff's Civil Fee Fund	Accounts for civil fees collected by the Sheriff's Department. The use of the proceeds is restricted to Sheriff's department.
Forest Service Title III Fund	To account for National Forest revenues that are committed towards allowable Title III projects.
Collector's Tax Maintenance Fund	This fund as presented is used to account for the two-sevenths of the 7 percent fee charged by the Collector for collection of delinquent and back taxes as set out in Section 52.290, RSMo. This fund is to be used for additional administration and operation costs for the office of the collector.

<u>Fund</u>	<u>Description</u>
Ripley County Memorial Hospital Project Fund	This fund as presented is used to account for all transactions resulting from the receipt and disbursement of grant. Grant receipts are passed through to the Ripley County Memorial Hospital to be used to construct a new center.
Purnam CDBG Fund	To account for transactions resulting from the receipt and disbursement of a CDBG grant.

Fiduciary Fund Types (not included in government-wide statements)

Agency funds account for miscellaneous assets held by the County for other funds, governmental units, and individuals. The agency funds are custodial in nature and do not involve measurement of results of operations.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus, within the limitations of the cash basis of accounting, as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the cash basis of accounting, is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities and the fund financial statements, governmental, business-type, fiduciary activities are presented using a cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues, and expenditure/expenses when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Cash and Cash Equivalents

Section 110.270, RSMo, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in the U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo, 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. The County has not adopted such a policy.

Cash and cash equivalents include both deposits and short-term investments. Investments are considered short-term when original maturities are less than three months. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions, and short-term U.S. Treasury bills.

Equity Classification

Government-Wide Statements - Equity is classified as net assets and displayed in two components:

1. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
2. Unrestricted net assets - All other net assets that do not meet the definition of "restricted".

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements - Governmental fund equity is classified as fund balance.

C. Revenues, Expenditures, and Expenses:

Program Revenues

In the Statement of Activities, cash basis revenues that are derived directly from each activity or from parties outside the County’s taxpayers are reported as program revenues. The County has the following program revenues in each activity:

<u>Revenue</u>	<u>Source</u>
Judicial and Court Related	Various fees, fines, and costs.
Public Safety	Law enforcement fines and fees, and prosecuting attorney collections and fees.
Transportation	Grants for construction and operation of roads and bridges in the county.
Health and Welfare	Health and welfare collections and fees.
General County Government	Public officials fees.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

D. Internal and Interfund Balances and Activities:

In the process of aggregating the financial information for the government-wide Statement of Net Assets and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

1. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
2. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements. Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are

reported as Transfers-Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

E. Inventories and Capital Assets:

Inventories include office equipment, road and vehicle maintenance supplies, and fuel. Capital assets consist of land, buildings, furniture, equipment, vehicles, and infrastructure such as roads and bridges. Both inventories and capital assets are recorded as disbursement when they are purchased or constructed.

F. Long-Term Debt:

Consistent with the cash basis of accounting, long-term debt is not reported in the government-wide or fund financial statements. Proceeds from debt issuances are reported when received, and payments of principal and interest are reported when disbursements are made.

G. Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Risk of Loss:

The County protects itself from risk of loss by purchasing commercial insurance for property damage and liability risks. The County does not self-insure its risk.

2. CASH AND INVESTMENTS

At December 31, 2010 and 2009, the reported amount of the County's deposits was \$1,546,582 and \$1,391,498, respectively. The bank balance for the years ended 2010 and 2009 was \$4,260,740 and \$3,775,595, respectively.

Reconciliation of government-wide Statement of Net Assets to the cash footnote:

	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	\$ 555,997	\$ 538,423
Agency Funds	<u>990,605</u>	<u>853,075</u>
	<u>\$1,546,582</u>	<u>\$1,391,498</u>

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law. County policy further requires that all securities that serve as collateral against the deposits of a depository institution must be held in safekeeping at a non-affiliated custodial facility. Of the bank balance \$624,653 and

\$538,225 was covered by federal depository insurance and \$3,636,087 and \$3,237,370 was covered by collateral held by the County's safekeeping agent in the County's name for the years ended December 31, 2010 and 2009, respectively.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Missouri; bonds of any city having a population of not less than two thousand, county, school district, or special road district of the State of Missouri; bonds of any state, tax anticipation notes issued by any first class county, or a surety bond having an aggregate value at least equal to the amount of the deposits.

The County's investments at December 31, 2010 and 2009 are as follows:

<u>Investment Type</u>	<u>December 31, 2010</u>	
	<u>Maturity</u>	<u>Amount</u>
Certificates of Deposit	2/06/11	\$57,932

<u>Investment Type</u>	<u>December 31, 2009</u>	
	<u>Maturity</u>	<u>Amount</u>
Certificates of Deposit	5/06/2010	\$57,082

Certificates of deposit are classified as investments but are considered deposits for custodial risk determination. State statutes require that the County's deposits be collateralized in the name of the County by the trust department of a bank that does not hold the collateralized deposits. As of December 31, 2010 and 2009, all certificates of deposit are entirely insured or collateralized with securities.

The County holds investments in U.S. Government agency obligations. These investments are stated at fair market value.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no formal investment policy regarding interest rate risk.

The County has an investment policy that limits its investment choices other than the limitation of state law as follows:

Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.

The County places a limit on the amounts it may invest in any one issuer. The County had no concentration of credit risk for the years ended December 31, 2010 and 2009.

3. ASSESSED VALUATION, TAX LEVY, AND LEGAL DEBT MARGIN

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable on or before December 31. Taxes paid after December 31 are subject to penalties. The County bills and collects its own property taxes and also taxes for most other local governments.

The 2010 and 2009 assessed valuation of the tangible taxable property (excluding railroad and utilities) and the tax levies per \$100 assessed valuation of that property were as follows:

	<u>2010</u>	<u>2009</u>
ASSESSED VALUATION		
Real Estate	\$67,158,672	\$69,101,533
Personal Property	<u>17,705,814</u>	<u>16,996,613</u>
	<u>\$84,864,486</u>	<u>\$86,098,146</u>
TAX LEVY		
General Revenue Fund	<u>\$.3015</u>	<u>\$.2991</u>

The legal debt margin is computed as follows:

Constitutional debt limit	\$4,243,224	\$4,304,907
General obligation bonds payable	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$4,243,224</u>	<u>\$4,304,907</u>

Under Article VI, Section 26(b) and (c), Missouri Constitution, the County, by a vote of its qualified electors voting therein, may incur indebtedness for any purposes authorized by law of the County or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed five percent of the value of the taxable tangible property in the County.

4. RETIREMENT PLAN

1. County Employees' Retirement Fund (CERF)

A. Plan Description:

CERF was established by an act of the Missouri General Assembly effective August 28, 1994. Laws governing the retirement fund are found in Sections 50.1000-50.1300 of the Missouri Revised Statutes (RSMo). The Board of Directors consists of eleven members, nine of whom are county employee participants. Two members, who have no beneficiary interest in CERF, are appointed by the Governor of Missouri. The Board of Directors has the authority to adopt rules and regulations for administering the system.

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter

form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs. Until January 1, 2000, employees hired before January 1, 2000 could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity.

Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55.

Annual cost-of-living adjustments, not to exceed 1 percent, are provided for eligible retirees and survivor annuitants, up to a maximum of 50 percent of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statutes and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

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.

B. Contributions:

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2 percent of gross compensation. Effective January 1, 2003, in addition to the prior contributions requirements, participating county employees hired on or after February 25, 2002 are required to make contributions of 4 percent if they are in a LAGERS county and contributions of 6 percent if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee. The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2010 and 2009, the County collected and remitted to CERF, employee contributions of approximately \$94,105 and \$99,477, respectively, for the years then ended.

5. INTERFUND TRANSFERS

Interfund transfers for the years ended December 31, 2010 and 2009, consisted of the following:

	Transfers In (Out)	
	2010	2009
General Revenue Fund	\$ (88,003)	\$ (70,779)
Special Road and Bridge Fund	(20,000)	(70,700)
Law Enforcement Sales Tax Fund	159,500	192,669
Forest Service Title III Fund	(26,000)	(27,669)
Election Services Fund	(7,595)	(1,939)
Prosecuting Attorney Bad Check Fund	(19,402)	(18,782)
Prosecuting Attorney Delinquent Tax Fund	-0-	(1,000)
Prosecuting Attorney Retirement Fund	2,200	2,200
Sheriff Revolving Fund	-0-	(4,000)
Recorder User Fee Fund	(1,000)	-0-
Ripley County Memorial Hospital Fund	300	-0-
	<u>\$ -0-</u>	<u>\$ -0-</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

6. RISK MANAGMENT

The County is exposed to risk of loss due to property damage or theft, employee health or actions, and liability to the general public. The County seeks to overcome these risks through the purchase of commercial insurance. There has been no reduction in insurance compared to the previous year. The County has not settled claims resulting from these risks that exceeded its commercial coverage in any of the past three fiscal years.

The County is insured under a retrospectively rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the years ended December 31, 2010 and 2009, there were no significant adjustments in premiums based on actual experience.

REQUIRED SUPPLEMENTARY INFORMATION

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL REVENUE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 270,000	\$ 270,000	\$ 270,316	\$ 316
Intergovernmental	184,950	239,950	272,942	32,992
Fees and Charges	144,500	144,500	145,379	879
Interest Income	22,000	22,000	22,788	788
Other Revenues	<u>45,125</u>	<u>56,325</u>	<u>62,621</u>	<u>6,296</u>
TOTAL REVENUES RECEIVED	\$ <u>666,575</u>	\$ <u>732,775</u>	\$ <u>774,046</u>	\$ <u>41,271</u>
<u>EXPENDITURES PAID:</u>				
General County Government:				
County Commission	\$ 75,270	\$ 75,270	\$ 75,390	\$ (120)
County Clerk	73,500	73,500	64,334	9,166
Elections	35,000	35,000	37,559	(2,559)
Building and Grounds	85,225	96,425	72,418	24,007
Employee Fringe Benefits	48,000	48,000	34,257	13,743
County Treasurer	38,080	38,080	36,911	1,169
County Collector	76,021	76,021	65,823	10,198
Recorder of Deeds	56,491	56,491	57,476	(985)
Other General Government	<u>138,858</u>	<u>233,858</u>	<u>226,044</u>	<u>7,814</u>
Total General County Government	\$ <u>626,445</u>	\$ <u>732,645</u>	\$ <u>670,212</u>	\$ <u>62,433</u>
Judicial and Court Related:				
Circuit Clerk	\$ 16,750	\$ 16,750	\$ 11,542	\$ 5,208
Public Administrator	<u>32,700</u>	<u>32,700</u>	<u>29,757</u>	<u>2,943</u>
Total Judicial and Court Related	\$ <u>49,450</u>	\$ <u>49,450</u>	\$ <u>41,299</u>	\$ <u>8,151</u>

- Continued -

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL REVENUE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES (Continued):</u>				
Emergency Fund:				
Emergency	\$ 21,100	\$ 21,100	\$ -	\$ 21,100
TOTAL EXPENDITURES PAID	\$ 696,995	\$ 803,195	\$ 711,511	\$ 91,684
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (30,420)	\$ (70,420)	\$ 62,535	\$ 132,955
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 59,300	\$ 59,300	\$ 47,997	\$ (11,303)
Operating Transfers Out	(183,650)	(183,650)	(136,000)	47,650
Total Other Financing Sources (Uses)	\$ (124,350)	\$ (124,350)	\$ (88,003)	\$ 36,347
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ (154,770)	\$ (194,770)	\$ (25,468)	\$ 169,302
FUND BALANCE, January 1, 2010			273,879	
FUND BALANCE, December 31, 2010			\$ 248,411	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL REVENUE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Property Taxes	\$ 260,000	\$ 260,000	\$ 256,002	\$ (3,998)
Intergovernmental	391,296	389,946	390,060	114
Fees and Charges	141,000	141,000	142,628	1,628
Interest Income	20,000	20,000	24,820	4,820
Other Revenues	<u>31,500</u>	<u>256,500</u>	<u>235,334</u>	<u>(21,166)</u>
TOTAL REVENUES RECEIVED	\$ 843,796	\$ 1,067,446	\$ 1,048,844	\$ (18,602)
<u>EXPENDITURES PAID:</u>				
General County Government:				
County Commission	\$ 75,147	\$ 76,647	\$ 76,517	\$ 130
County Clerk	80,230	80,230	63,127	17,103
Elections	-	-	226	(226)
Building and Grounds	58,061	283,061	177,945	105,116
Employee Fringe Benefits	48,000	48,000	43,832	4,168
County Treasurer	37,950	37,950	36,992	958
County Collector	76,021	76,021	67,273	8,748
Recorder of Deeds	58,413	58,413	55,988	2,425
Other General Government	<u>361,106</u>	<u>474,606</u>	<u>410,866</u>	<u>63,740</u>
Total General County Government	\$ 794,928	\$ 1,134,928	\$ 932,766	\$ 202,162
Judicial and Court Related:				
Circuit Clerk	\$ 20,100	\$ 20,100	\$ 16,170	\$ 3,930
Public Administrator	<u>33,350</u>	<u>33,350</u>	<u>33,137</u>	<u>213</u>
Total Judicial and Court Related	\$ 53,450	\$ 53,450	\$ 49,307	\$ 4,143

- Continued -

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL REVENUE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES (Continued):</u>				
Emergency Fund:				
Emergency	\$ 28,070	\$ 30,100	\$ -	\$ 30,100
TOTAL EXPENDITURES PAID	\$ 876,448	\$ 1,218,478	\$ 982,073	\$ 236,405
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (32,652)	\$ (151,032)	\$ 66,771	\$ 217,803
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 91,887	\$ 91,887	\$ 91,421	\$ (466)
Operating Transfers Out	(122,800)	(186,200)	(162,200)	24,000
Total Other Financing Sources (Uses)	\$ (30,913)	\$ (94,313)	\$ (70,779)	\$ 23,534
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ (63,565)	\$ (245,345)	\$ (4,008)	\$ 241,337
FUND BALANCE, January 1, 2009			277,887	
FUND BALANCE, December 31, 2009			\$ 273,879	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL ROAD AND BRIDGE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 640,000	\$ 640,000	\$ 476,608	\$ (163,392)
Fees and Charges	12,700	12,700	2,047	(10,653)
Interest Income	3,000	3,000	7,889	4,889
Other Revenues	<u>226,000</u>	<u>576,000</u>	<u>514,327</u>	<u>(61,673)</u>
TOTAL REVENUES RECEIVED	<u>\$ 881,700</u>	<u>\$ 1,231,700</u>	<u>\$ 1,000,871</u>	<u>\$ (230,829)</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 830,375</u>	<u>\$ 1,160,375</u>	<u>\$ 977,032</u>	<u>\$ 183,343</u>
TOTAL EXPENDITURES PAID	<u>\$ 830,375</u>	<u>\$ 1,160,375</u>	<u>\$ 977,032</u>	<u>\$ 183,343</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 51,325</u>	<u>\$ 51,325</u>	\$ 3,839	<u>\$ (47,486)</u>
FUND BALANCE, January 1, 2010			<u>38,297</u>	
FUND BALANCE, December 31, 2010			<u>\$ 42,136</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SPECIAL ROAD AND BRIDGE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 395,000	\$ 395,000	\$ 447,373	\$ 52,373
Fees and Charges	12,275	12,275	2,216	(10,059)
Interest Income	3,300	3,300	5,913	2,613
Other Revenues	<u>171,000</u>	<u>171,000</u>	<u>88,396</u>	<u>(82,604)</u>
TOTAL REVENUES RECEIVED	<u>\$ 581,575</u>	<u>\$ 581,575</u>	<u>\$ 543,898</u>	<u>\$ (37,677)</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ 571,573</u>	<u>\$ 621,573</u>	<u>\$ 512,154</u>	<u>\$ 109,419</u>
TOTAL EXPENDITURES PAID	<u>\$ 571,573</u>	<u>\$ 621,573</u>	<u>\$ 512,154</u>	<u>\$ 109,419</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ 57	\$ 57
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(70,757)</u>	<u>(70,757)</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70,700)</u>	<u>\$ (70,700)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 10,002</u>	<u>\$ (39,998)</u>	\$ (38,956)	<u>\$ 1,042</u>
FUND BALANCE, January 1, 2009			<u>77,253</u>	
FUND BALANCE, December 31, 2009			<u>\$ 38,297</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ASSESSMENT FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 113,190	\$ 113,190	\$ 28,405	\$ (84,785)
Fees and Charges	3,600	3,600	74,459	70,859
Interest Income	6,800	6,800	8,277	1,477
Other Revenues	-	-	82	82
TOTAL REVENUES RECEIVED	<u>\$ 123,590</u>	<u>\$ 123,590</u>	<u>\$ 111,223</u>	<u>\$ (12,367)</u>
<u>EXPENDITURES PAID:</u>				
Assessor	<u>\$ 113,525</u>	<u>\$ 113,525</u>	<u>\$ 108,950</u>	<u>\$ 4,575</u>
TOTAL EXPENDITURES PAID	<u>\$ 113,525</u>	<u>\$ 113,525</u>	<u>\$ 108,950</u>	<u>\$ 4,575</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 10,065</u>	<u>\$ 10,065</u>	\$ 2,273	<u>\$ (7,792)</u>
FUND BALANCE, January 1, 2010			<u>95,409</u>	
FUND BALANCE, December 31, 2010			<u>\$ 97,682</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ASSESSMENT FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 55,840	\$ 55,840	\$ 72,934	\$ 17,094
Fees and Charges	69,250	69,250	61,753	(7,497)
Interest Income	4,500	4,500	6,606	2,106
Other Revenues	-	-	-	-
TOTAL REVENUES RECEIVED	<u>\$ 129,590</u>	<u>\$ 129,590</u>	<u>\$ 141,293</u>	<u>\$ 11,703</u>
<u>EXPENDITURES PAID:</u>				
Assessor	<u>\$ 111,247</u>	<u>\$ 111,247</u>	<u>\$ 108,054</u>	<u>\$ 3,193</u>
TOTAL EXPENDITURES PAID	<u>\$ 111,247</u>	<u>\$ 111,247</u>	<u>\$ 108,054</u>	<u>\$ 3,193</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 18,343</u>	<u>\$ 18,343</u>	\$ 33,239	<u>\$ 14,896</u>
FUND BALANCE, January 1, 2009			<u>62,170</u>	
FUND BALANCE, December 31, 2009			<u>\$ 95,409</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT SALES TAX FUND

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Sales Tax	\$ 425,000	\$ 425,000	\$ 447,934	\$ 22,934
Intergovernmental	100,200	100,200	104,623	4,423
Fees and Charges	6,000	6,000	4,154	(1,846)
Interest Income	500	500	1,409	909
Other Revenues	-	-	2,275	2,275
TOTAL REVENUES RECEIVED	\$ 531,700	\$ 531,700	\$ 560,395	\$ 28,695
<u>EXPENDITURES PAID:</u>				
General County Government:				
Building and Grounds	\$ 8,250	\$ 8,250	\$ 6,449	\$ 1,801
Employee Fringe Benefits	40,000	40,000	38,097	1,903
Total General County Government	\$ 48,250	\$ 48,250	\$ 44,546	\$ 3,704
Judicial and Court Related:				
Prosecuting Attorney	\$ 100,139	\$ 100,139	\$ 91,157	\$ 8,982
Total Judicial and Court Related	\$ 100,139	\$ 100,139	\$ 91,157	\$ 8,982
Public Safety:				
Sheriff	\$ 329,388	\$ 329,388	\$ 346,684	\$ (17,296)
Jail	168,100	168,100	157,773	10,327
Juvenile Office	60,180	60,180	60,180	-
Coroner	23,520	23,520	18,695	4,825
Total Public Safety	\$ 581,188	\$ 581,188	\$ 583,332	\$ (2,144)
TOTAL EXPENDITURES PAID	\$ 729,577	\$ 729,577	\$ 719,035	\$ 10,542
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 198,000	\$ 198,000	\$ 159,500	\$ (38,500)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 198,000	\$ 198,000	\$ 159,500	\$ (38,500)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 123	\$ 123	\$ 860	\$ 737
FUND BALANCE, January 1, 2010			488	
FUND BALANCE, December 31, 2010			\$ 1,348	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT SALES TAX FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Sales Tax	\$ 445,000	\$ 427,500	\$ 427,518	\$ 18
Intergovernmental	123,700	141,700	135,666	(6,034)
Fees and Charges	9,000	9,000	5,545	(3,455)
Interest Income	1,500	1,500	650	(850)
Other Revenues	-	-	18,864	18,864
TOTAL REVENUES RECEIVED	\$ 579,200	\$ 579,700	\$ 588,243	\$ 8,543
<u>EXPENDITURES PAID:</u>				
General County Government:				
Building and Grounds	\$ 7,000	\$ 7,000	\$ 5,870	\$ 1,130
Employee Fringe Benefits	40,000	47,500	38,788	8,712
Total General County Government	\$ 47,000	\$ 54,500	\$ 44,658	\$ 9,842
Judicial and Court Related:				
Prosecuting Attorney	\$ 76,200	\$ 92,200	\$ 94,142	\$ (1,942)
Total Judicial and Court Related	\$ 76,200	\$ 92,200	\$ 94,142	\$ (1,942)
Public Safety:				
Sheriff	\$ 365,940	\$ 377,071	\$ 372,780	\$ 4,291
Jail	157,300	189,800	189,307	493
Juvenile Office	63,000	63,000	60,033	2,967
Coroner	19,320	21,720	21,672	48
Total Public Safety	\$ 605,560	\$ 651,591	\$ 643,792	\$ 7,799
TOTAL EXPENDITURES PAID	\$ 728,760	\$ 798,291	\$ 782,592	\$ 15,699
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 147,500	\$ 184,000	\$ 192,669	\$ 8,669
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 147,500	\$ 184,000	\$ 192,669	\$ 8,669
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (2,060)	\$ (34,591)	\$ (1,680)	\$ 32,911
FUND BALANCE, January 1, 2009			2,168	
FUND BALANCE, December 31, 2009			\$ 488	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
CHILDREN'S TRUST FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 650	\$ 650	\$ 675	\$ 25
Interest Income	20	20	13	(7)
TOTAL REVENUES RECEIVED	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 688</u>	<u>\$ 18</u>
<u>EXPENDITURES PAID:</u>				
Health and Welfare	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 613</u>	<u>\$ 187</u>
TOTAL EXPENDITURES PAID	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 613</u>	<u>\$ 187</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (130)</u>	<u>\$ (130)</u>	\$ 75	<u>\$ 205</u>
FUND BALANCE, January 1, 2010			<u>288</u>	
FUND BALANCE, December 31, 2010			<u>\$ 363</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
CHILDREN'S TRUST FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 650	\$ 650	\$ 515	\$ (135)
Interest Income	15	15	14	(1)
TOTAL REVENUES RECEIVED	<u>\$ 665</u>	<u>\$ 665</u>	<u>\$ 529</u>	<u>\$ (136)</u>
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ 650	\$ 650	\$ 620	\$ 30
TOTAL EXPENDITURES PAID	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 620</u>	<u>\$ 30</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 15</u>	<u>\$ 15</u>	\$ (91)	<u>\$ (106)</u>
FUND BALANCE, January 1, 2009			<u>379</u>	
FUND BALANCE, December 31, 2009			<u>\$ 288</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
DOMESTIC VIOLENCE FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 2,200	\$ 2,200	\$ 2,610	\$ 410
Interest Income	40	40	47	7
TOTAL REVENUES RECEIVED	\$ 2,240	\$ 2,240	\$ 2,657	\$ 417
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ 3,000	\$ 3,000	\$ 2,314	\$ 686
TOTAL EXPENDITURES PAID	\$ 3,000	\$ 3,000	\$ 2,314	\$ 686
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (760)	\$ (760)	\$ 343	\$ 1,103
FUND BALANCE, January 1, 2010			1,102	
FUND BALANCE, December 31, 2010			<u>\$ 1,445</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
DOMESTIC VIOLENCE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 2,500	\$ 2,500	\$ 2,200	\$ (300)
Interest Income	50	50	42	(8)
TOTAL REVENUES RECEIVED	<u>\$ 2,550</u>	<u>\$ 2,550</u>	<u>\$ 2,242</u>	<u>\$ (308)</u>
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ 2,400	\$ 2,400	\$ 2,276	\$ 124
TOTAL EXPENDITURES PAID	<u>\$ 2,400</u>	<u>\$ 2,400</u>	<u>\$ 2,276</u>	<u>\$ 124</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 150</u>	<u>\$ 150</u>	\$ (34)	<u>\$ (184)</u>
FUND BALANCE, January 1, 2009			<u>1,136</u>	
FUND BALANCE, December 31, 2009			<u>\$ 1,102</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ELECTION SERVICES FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ 7,997	\$ 7,997
Fees and Charges	30,000	30,000	4,112	(25,888)
Interest Income	-	-	1,773	1,773
TOTAL REVENUES RECEIVED	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 13,882</u>	<u>\$ (16,118)</u>
<u>EXPENDITURES PAID:</u>				
Elections	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 501</u>	<u>\$ 29,499</u>
TOTAL EXPENDITURES PAID	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 501</u>	<u>\$ 29,499</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(7,595)	(7,595)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,595)</u>	<u>\$ (7,595)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ -</u>	<u>\$ -</u>	\$ 5,786	<u>\$ 5,786</u>
FUND BALANCE, January 1, 2010			<u>25,000</u>	
FUND BALANCE, December 31, 2010			<u>\$ 30,786</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ELECTION SERVICES FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ 2,641	\$ 2,641
Fees and Charges	20,750	20,750	2,090	(18,660)
Interest Income	1,000	1,000	1,559	559
TOTAL REVENUES RECEIVED	\$ 21,750	\$ 21,750	\$ 6,290	\$ (15,460)
<u>EXPENDITURES PAID:</u>				
Elections	\$ 27,500	\$ 27,500	\$ 3,051	\$ 24,449
TOTAL EXPENDITURES PAID	\$ 27,500	\$ 27,500	\$ 3,051	\$ 24,449
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(1,939)	(1,939)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (1,939)	\$ (1,939)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID				
	\$ (5,750)	\$ (5,750)	\$ 1,300	\$ 7,050
FUND BALANCE, January 1, 2009			23,700	
FUND BALANCE, December 31, 2009			<u>\$ 25,000</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT RESTITUTION FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 30,000	\$ 30,000	\$ 30,456	\$ 456
Interest Income	-	-	747	747
TOTAL REVENUES RECEIVED	\$ 30,000	\$ 30,000	\$ 31,203	\$ 1,203
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 30,000	\$ 30,000	-	30,000
TOTAL EXPENDITURES PAID	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 31,203	\$ 31,203
FUND BALANCE, January 1, 2010			2,170	
FUND BALANCE, December 31, 2010			<u>\$ 33,373</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT RESTITUTION FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ -	\$ -	\$ 305	\$ 305
Interest Income	-	-	121	121
TOTAL REVENUES RECEIVED	\$ -	\$ -	\$ 426	\$ 426
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 426	\$ 426
FUND BALANCE, January 1, 2009			1,744	
FUND BALANCE, December 31, 2009			\$ 2,170	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT TRAINING FUND

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 1,100	\$ 1,100	\$ 1,418	\$ 318
Interest Income	85	85	53	(32)
Other Revenue	600	600	595	(5)
TOTAL REVENUES RECEIVED	<u>\$ 1,785</u>	<u>\$ 1,785</u>	<u>\$ 2,066</u>	<u>\$ 281</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,001</u>	<u>\$ 499</u>
TOTAL EXPENDITURES PAID	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,001</u>	<u>\$ 499</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (715)</u>	<u>\$ (715)</u>	\$ 65	<u>\$ 780</u>
FUND BALANCE, January 1, 2010			<u>1,133</u>	
FUND BALANCE, December 31, 2010			<u>\$ 1,198</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
LAW ENFORCEMENT TRAINING FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 1,100	\$ 1,100	\$ 1,137	\$ 37
Interest Income	100	100	89	(11)
Other Revenue	650	650	605	(45)
TOTAL REVENUES RECEIVED	<u>\$ 1,850</u>	<u>\$ 1,850</u>	<u>\$ 1,831</u>	<u>\$ (19)</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 3,700</u>	<u>\$ 3,700</u>	<u>\$ 2,630</u>	<u>\$ 1,070</u>
TOTAL EXPENDITURES PAID	<u>\$ 3,700</u>	<u>\$ 3,700</u>	<u>\$ 2,630</u>	<u>\$ 1,070</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES				
RECEIVED OVER EXPENDITURES PAID	<u>\$ (1,850)</u>	<u>\$ (1,850)</u>	\$ (799)	<u>\$ 1,051</u>
FUND BALANCE, January 1, 2009			<u>1,932</u>	
FUND BALANCE, December 31, 2009			<u>\$ 1,133</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY BAD CHECK FUND**

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 26,000	\$ 26,000	\$ 24,210	\$ (1,790)
Interest Income	400	400	102	(298)
TOTAL REVENUES RECEIVED	\$ 26,400	\$ 26,400	\$ 24,312	\$ (2,088)
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 24,300	\$ 24,300	\$ 5,393	\$ 18,907
TOTAL EXPENDITURES PAID	\$ 24,300	\$ 24,300	\$ 5,393	\$ 18,907
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(19,402)	(19,402)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (19,402)	\$ (19,402)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 2,100	\$ 2,100	\$ (483)	\$ (2,583)
FUND BALANCE, January 1, 2010			495	
FUND BALANCE, December 31, 2010			<u>\$ 12</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY BAD CHECK FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 33,000	\$ 33,000	\$ 26,969	\$ (6,031)
Interest Income	-	-	404	404
Other Revenue	-	-	81	81
TOTAL REVENUES RECEIVED	\$ 33,000	\$ 33,000	\$ 27,454	\$ (5,546)
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 19,375	\$ 19,375	\$ 15,898	\$ 3,477
TOTAL EXPENDITURES PAID	\$ 19,375	\$ 19,375	\$ 15,898	\$ 3,477
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	(20,250)	(20,250)	(18,782)	1,468
Total Other Financing Sources (Uses)	\$ (20,250)	\$ (20,250)	\$ (18,782)	\$ 1,468
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID				
	\$ (6,625)	\$ (6,625)	\$ (7,226)	\$ (601)
FUND BALANCE, January 1, 2009			7,721	
FUND BALANCE, December 31, 2009			<u>\$ 495</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY DELINQUENT TAX FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 325	\$ 325	\$ 501	\$ 176
Interest Income	-	-	11	11
TOTAL REVENUES RECEIVED	\$ 325	\$ 325	\$ 512	\$ 187
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 325	\$ 325	\$ 132	\$ 193
TOTAL EXPENDITURES PAID	\$ 325	\$ 325	\$ 132	\$ 193
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 380	\$ 380
FUND BALANCE, January 1, 2010			59	
FUND BALANCE, December 31, 2010			<u>\$ 439</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY DELINQUENT TAX FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 900	\$ 900	\$ 283	\$ (617)
Interest Income	-	-	79	79
TOTAL REVENUES RECEIVED	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 362</u>	<u>\$ (538)</u>
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 2,000	\$ 2,000	\$ 987	\$ 1,013
TOTAL EXPENDITURES PAID	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 987</u>	<u>\$ 1,013</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(1,000)	(1,000)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (1,100)</u>	<u>\$ (1,100)</u>	<u>\$ (1,625)</u>	<u>\$ (525)</u>
FUND BALANCE, January 1, 2009			<u>1,684</u>	
FUND BALANCE, December 31, 2009			<u>\$ 59</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY RETIREMENT FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Interest Income	\$ 60	\$ 60	\$ 70	\$ 10
TOTAL REVENUES RECEIVED	\$ 60	\$ 60	\$ 70	\$ 10
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 2,244	\$ 2,244	\$ 2,244	\$ -
TOTAL EXPENDITURES PAID	\$ 2,244	\$ 2,244	\$ 2,244	\$ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 2,200	\$ 2,200	\$ 2,200	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 2,200	\$ 2,200	\$ 2,200	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 16	\$ 16	\$ 26	\$ 10
FUND BALANCE, January 1, 2010			85	
FUND BALANCE, December 31, 2010			\$ 111	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY RETIREMENT FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Interest Income	\$ 50	\$ 50	\$ 61	\$ 11
TOTAL REVENUES RECEIVED	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 61</u>	<u>\$ 11</u>
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 2,244	\$ 2,244	\$ 2,244	\$ -
TOTAL EXPENDITURES PAID	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ 2,244</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ 2,200	\$ 2,200	\$ 2,200	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 6</u>	<u>\$ 6</u>	\$ 17	<u>\$ 11</u>
FUND BALANCE, January 1, 2009			68	
FUND BALANCE, December 31, 2009			<u>\$ 85</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY TRAINING FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 275	\$ 275	\$ 357	\$ 82
Interest Income	10	10	15	5
TOTAL REVENUES RECEIVED	<u>\$ 285</u>	<u>\$ 285</u>	<u>\$ 372</u>	<u>\$ 87</u>
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 115</u>	<u>\$ 85</u>
TOTAL EXPENDITURES PAID	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 115</u>	<u>\$ 85</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ 85</u>	<u>\$ 85</u>	\$ 257	<u>\$ 172</u>
FUND BALANCE, January 1, 2010			<u>141</u>	
FUND BALANCE, December 31, 2010			<u>\$ 398</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PROSECUTING ATTORNEY TRAINING FUND**

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 350	\$ 350	\$ 289	\$ (61)
Interest Income	-	-	7	7
TOTAL REVENUES RECEIVED	\$ 350	\$ 350	\$ 296	\$ (54)
<u>EXPENDITURES PAID:</u>				
Prosecuting Attorney	\$ 350	\$ 350	\$ 186	\$ 164
TOTAL EXPENDITURES PAID	\$ 350	\$ 350	\$ 186	\$ 164
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 110	\$ 110
FUND BALANCE, January 1, 2009			31	
FUND BALANCE, December 31, 2009			\$ 141	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
RECORDER USER FEE FUND**

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 9,500	\$ 9,500	\$ 7,103	\$ (2,397)
Interest Income	<u>3,000</u>	<u>3,000</u>	<u>2,774</u>	<u>(226)</u>
TOTAL REVENUES RECEIVED	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 9,877</u>	<u>\$ (2,623)</u>
<u>EXPENDITURES PAID:</u>				
Recorder of Deeds	\$ 23,500	\$ 23,500	\$ 20,154	\$ 3,346
TOTAL EXPENDITURES PAID	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>\$ 20,154</u>	<u>\$ 3,346</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	\$ (11,277)	<u>\$ 723</u>
FUND BALANCE, January 1, 2010			<u>53,658</u>	
FUND BALANCE, December 31, 2010			<u>\$ 42,381</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
RECORDER USER FEE FUND**

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 10,000	\$ 10,000	\$ 8,329	\$ (1,671)
Interest Income	<u>2,500</u>	<u>2,500</u>	<u>3,275</u>	<u>775</u>
TOTAL REVENUES RECEIVED	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 11,604</u>	<u>\$ (896)</u>
<u>EXPENDITURES PAID:</u>				
Recorder of Deeds	\$ 32,000	\$ 32,000	\$ 12,344	\$ 19,656
TOTAL EXPENDITURES PAID	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 12,344</u>	<u>\$ 19,656</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (19,500)</u>	<u>\$ (19,500)</u>	\$ (740)	<u>\$ 18,760</u>
FUND BALANCE, January 1, 2009			<u>54,398</u>	
FUND BALANCE, December 31, 2009			<u>\$ 53,658</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SHERIFF'S REVOLVING FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 3,600	\$ 3,600	\$ 7,870	\$ 4,270
Interest Income	250	250	427	177
TOTAL REVENUES RECEIVED	<u>\$ 3,850</u>	<u>\$ 3,850</u>	<u>\$ 8,297</u>	<u>\$ 4,447</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 6,110	\$ 6,110	\$ 2,133	\$ 3,977
TOTAL EXPENDITURES PAID	<u>\$ 6,110</u>	<u>\$ 6,110</u>	<u>\$ 2,133</u>	<u>\$ 3,977</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (2,260)</u>	<u>\$ (2,260)</u>	\$ 6,164	<u>\$ 8,424</u>
FUND BALANCE, January 1, 2010			<u>2,814</u>	
FUND BALANCE, December 31, 2010			<u>\$ 8,978</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SHERIFF'S REVOLVING FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 3,500	\$ 3,500	\$ 3,450	\$ (50)
Interest Income	400	400	259	(141)
TOTAL REVENUES RECEIVED	\$ 3,900	\$ 3,900	\$ 3,709	\$ (191)
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 7,800	\$ 7,800	\$ 1,609	\$ 6,191
TOTAL EXPENDITURES PAID	\$ 7,800	\$ 7,800	\$ 1,609	\$ 6,191
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	(4,000)	(4,000)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (4,000)	\$ (4,000)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (3,900)	\$ (3,900)	\$ (1,900)	\$ 2,000
FUND BALANCE, January 1, 2009			4,714	
FUND BALANCE, December 31, 2009			<u>\$ 2,814</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
SHERIFF CIVIL FEES FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 18,594	\$ 20,220	\$ 20,482	\$ 262
Interest Income	130	130	269	139
TOTAL REVENUES RECEIVED	\$ 18,724	\$ 20,350	\$ 20,751	\$ 401
<u>EXPENDITURES PAID:</u>				
Sheriff	\$ 20,850	\$ 23,000	\$ 22,357	\$ 643
TOTAL EXPENDITURES PAID	\$ 20,850	\$ 23,000	\$ 22,357	\$ 643
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (2,126)	\$ (2,650)	\$ (1,606)	\$ 1,044
FUND BALANCE, January 1, 2010			2,674	
FUND BALANCE, December 31, 2010			<u>\$ 1,068</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
SHERIFF CIVIL FEES FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 16,400	\$ 16,400	\$ 19,174	\$ 2,774
Interest Income	366	366	123	(243)
Other Revenue	864	864	193	(671)
TOTAL REVENUES RECEIVED	<u>\$ 17,630</u>	<u>\$ 17,630</u>	<u>\$ 19,490</u>	<u>\$ 1,860</u>
<u>EXPENDITURES PAID:</u>				
Sheriff	<u>\$ 18,260</u>	<u>\$ 18,260</u>	<u>\$ 18,264</u>	<u>\$ (4)</u>
TOTAL EXPENDITURES PAID	<u>\$ 18,260</u>	<u>\$ 18,260</u>	<u>\$ 18,264</u>	<u>\$ (4)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (630)</u>	<u>\$ (630)</u>	\$ 1,226	<u>\$ 1,856</u>
FUND BALANCE, January 1, 2009			<u>1,448</u>	
FUND BALANCE, December 31, 2009			<u>\$ 2,674</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FOREST SERVICE TITLE III FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 25,574	\$ 25,574	\$ 25,574	\$ -
Interest Income	<u>426</u>	<u>426</u>	<u>1,518</u>	<u>1,092</u>
TOTAL REVENUES RECEIVED	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 27,092</u>	<u>\$ 1,092</u>
<u>EXPENDITURES PAID:</u>				
Highway and Roads	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES PAID	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>(26,000)</u>	<u>(26,000)</u>	<u>(26,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ (26,000)</u>	<u>\$ (26,000)</u>	<u>\$ (26,000)</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ -</u>	<u>\$ -</u>	\$ 1,092	<u>\$ 1,092</u>
FUND BALANCE, January 1, 2010			<u>-</u>	
FUND BALANCE, December 31, 2010			<u>\$ 1,092</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FOREST SERVICE TITLE III FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 36,000	\$ 36,000	\$ 27,322	\$ (8,678)
Interest Income	500	500	347	(153)
TOTAL REVENUES RECEIVED	\$ 36,500	\$ 36,500	\$ 27,669	\$ (8,831)
<u>EXPENDITURES PAID:</u>				
Highway and Roads	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	(36,500)	(36,500)	(27,669)	8,831
Total Other Financing Sources (Uses)	\$ (36,500)	\$ (36,500)	\$ (27,669)	\$ 8,831
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, January 1, 2010			-	
FUND BALANCE, December 31, 2010			\$ -	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS
COLLECTOR'S TAX MAINTENANCE FUND**

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 15,800	\$ 15,800	\$ 15,824	\$ 24
Interest Income	<u>2,200</u>	<u>2,200</u>	<u>2,509</u>	<u>309</u>
TOTAL REVENUES RECEIVED	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,333</u>	<u>\$ 333</u>
<u>EXPENDITURES PAID:</u>				
Collector	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 14,608</u>	<u>\$ 25,392</u>
TOTAL EXPENDITURES PAID	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 14,608</u>	<u>\$ 25,392</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (22,000)</u>	<u>\$ (22,000)</u>	\$ 3,725	<u>\$ 25,725</u>
FUND BALANCE, January 1, 2010			<u>40,731</u>	
FUND BALANCE, December 31, 2010			<u>\$ 44,456</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
COLLECTOR'S TAX MAINTENANCE FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 13,500	\$ 13,500	\$ 15,581	\$ 2,081
Interest Income	<u>2,000</u>	<u>2,000</u>	<u>2,173</u>	<u>173</u>
TOTAL REVENUES RECEIVED	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 17,754</u>	<u>\$ 2,254</u>
<u>EXPENDITURES PAID:</u>				
Collector	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 12,035</u>	<u>\$ 27,965</u>
TOTAL EXPENDITURES PAID	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 12,035</u>	<u>\$ 27,965</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ (24,500)</u>	<u>\$ (24,500)</u>	\$ 5,719	<u>\$ 30,219</u>
FUND BALANCE, January 1, 2009			<u>35,012</u>	
FUND BALANCE, December 31, 2009			<u>\$ 40,731</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
RIPLEY COUNTY MEMORIAL HOSPITAL PROJECT FUND

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ 150,000	\$ 150,000	\$ 24,045	\$ (125,955)
TOTAL REVENUES RECEIVED	\$ 150,000	\$ 150,000	\$ 24,045	\$ (125,955)
<u>EXPENDITURES PAID:</u>				
Health and Welfare	\$ 150,000	\$ 150,000	\$ 24,045	\$ 125,955
TOTAL EXPENDITURES PAID	\$ 150,000	\$ 150,000	\$ 24,045	\$ 125,955
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ 300	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 300	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ 300	\$ -
FUND BALANCE, January 1, 2010			-	
FUND BALANCE, December 31, 2010			\$ 300	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
RIPLEY COUNTY MEMORIAL HOSPITAL PROJECT FUND

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Fees and Charges	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES RECEIVED	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES PAID:</u>				
Circuit Clerk	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PAID	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE, January 1, 2009			-	
FUND BALANCE, December 31, 2009			<u>\$ -</u>	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

BUDGETARY COMPARISON SCHEDULE - CASH BASIS
PURNAM CDBG FUND

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES RECEIVED	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES PAID:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, January 1, 2010			-	
FUND BALANCE, December 31, 2010			\$ -	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURIBUDGETARY COMPARISON SCHEDULE - CASH BASIS
PURNAM CDBG FUND

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES RECEIVED:</u>				
Intergovernmental	\$ 338,392	\$ 338,392	\$ 238,392	\$ (100,000)
TOTAL REVENUES RECEIVED	\$ 338,392	\$ 338,392	\$ 238,392	\$ (100,000)
<u>EXPENDITURES PAID:</u>				
Capital Outlay	\$ 338,892	\$ 338,892	\$ 238,892	\$ 100,000
TOTAL EXPENDITURES PAID	\$ 338,892	\$ 338,892	\$ 238,892	\$ 100,000
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (500)	\$ (500)	\$ (500)	\$ -
FUND BALANCE, January 1, 2009			500	
FUND BALANCE, December 31, 2009			\$ -	

See Accompanying Notes to Budgetary Comparison Schedules.

RIPLEY COUNTY, MISSOURI

NOTES TO BUDGETARY COMPARISON SCHEDULES

December 31, 2010 and 2009

1. BUDGETARY INFORMATION

The 2010 and 2009 annual budget, prepared under the cash basis of accounting, was adopted on January 29, 2010 and January 30, 2009, respectively for all revenues and expenditures of the General Revenue Fund and all special revenue funds of the County. Any increase in appropriations during the fiscal year must be approved by the County Commission. The 2010 and 2009 budget was amended on December 29, 2010 and December 23, 2009, respectively to authorize expenditures of unanticipated revenues received during the year. Any remaining unencumbered appropriations lapse at the end of each fiscal year.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During the year ended December 31, 2010, actual expenditures of the following funds exceeded budgetary limits by:

<u>Fund</u>	<u>Amount Exceeding Budgetary Limits</u>
Prosecuting Attorney Bad Check Fund	\$495

During the year ended December 31, 2009, actual expenditures of the following funds exceeded budgetary limits by:

<u>Fund</u>	<u>Amount Exceeding Budgetary Limits</u>
Sheriff Civil Fees Fund	\$4

SUPPLEMENTARY INFORMATION

RIPLEY COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS
OTHER GOVERNMENTAL FUNDS

December 31, 2010

	<u>Children's Trust Fund</u>	<u>Domestic Violence Fund</u>	<u>Election Services Fund</u>	<u>Law Enforcement Restitution Fund</u>	<u>Law Enforcement Training Fund</u>	<u>Prosecuting Attorney Bad Check Fund</u>	<u>Prosecuting Attorney Delinquent Tax Fund</u>	<u>Prosecuting Attorney Retirement Fund</u>	<u>Prosecuting Attorney Training Fund</u>
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 363	\$ 1,445	\$ 30,786	\$ 33,373	\$ 1,198	\$ 12	\$ 439	\$ 111	\$ 398
TOTAL ASSETS	<u>\$ 363</u>	<u>\$ 1,445</u>	<u>\$ 30,786</u>	<u>\$ 33,373</u>	<u>\$ 1,198</u>	<u>\$ 12</u>	<u>\$ 439</u>	<u>\$ 111</u>	<u>\$ 398</u>
<u>LIABILITIES AND FUND BALANCE</u>									
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>									
Unreserved Fund Balance	\$ 363	\$ 1,445	\$ 30,786	\$ 33,373	\$ 1,198	\$ 12	\$ 439	\$ 111	\$ 398
TOTAL FUND BALANCE	<u>\$ 363</u>	<u>\$ 1,445</u>	<u>\$ 30,786</u>	<u>\$ 33,373</u>	<u>\$ 1,198</u>	<u>\$ 12</u>	<u>\$ 439</u>	<u>\$ 111</u>	<u>\$ 398</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 363</u>	<u>\$ 1,445</u>	<u>\$ 30,786</u>	<u>\$ 33,373</u>	<u>\$ 1,198</u>	<u>\$ 12</u>	<u>\$ 439</u>	<u>\$ 111</u>	<u>\$ 398</u>

- Continued -
See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS
OTHER GOVERNMENTAL FUNDS

December 31, 2010

	<u>Recorder User Fee Fund</u>	<u>Sheriff's Revolving Fund</u>	<u>Sheriff's Civil Fees Fund</u>	<u>F/S Title III Fund</u>	<u>Collector's Tax Maintenance Fund</u>	<u>RCMH Project Fund</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 42,381	\$ 8,978	\$ 1,068	\$ 1,092	\$ 44,456	\$ 300	\$ 166,400
TOTAL ASSETS	\$ 42,381	\$ 8,978	\$ 1,068	1,092	\$ 44,456	\$ 300	\$ 166,400
<u>LIABILITIES AND FUND BALANCE</u>							
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>							
Unreserved Fund Balance	\$ 42,381	\$ 8,978	\$ 1,068	\$ 1,092	\$ 44,456	\$ 300	\$ 166,400
TOTAL FUND BALANCE	\$ 42,381	\$ 8,978	\$ 1,068	\$ 1,092	\$ 44,456	\$ 300	\$ 166,400
TOTAL LIABILITIES AND FUND BALANCE	\$ 42,381	\$ 8,978	\$ 1,068	\$ 1,092	\$ 44,456	\$ 300	\$ 166,400

See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS
OTHER GOVERNMENTAL FUNDS

December 31, 2009

	<u>Children's Trust Fund</u>	<u>Domestic Violence Fund</u>	<u>Election Services Fund</u>	<u>Law Enforcement Restitution Fund</u>	<u>Law Enforcement Training Fund</u>	<u>Prosecuting Attorney Bad Check Fund</u>	<u>Prosecuting Attorney Delinquent Tax Fund</u>	<u>Prosecuting Attorney Retirement Fund</u>	<u>Prosecuting Attorney Training Fund</u>
<u>ASSETS</u>									
Cash and Cash Equivalents	\$ 288	\$ 1,102	\$ 25,000	\$ 2,170	\$ 1,133	\$ 495	\$ 59	\$ 85	\$ 141
TOTAL ASSETS	<u>\$ 288</u>	<u>\$ 1,102</u>	<u>\$ 25,000</u>	<u>\$ 2,170</u>	<u>\$ 1,133</u>	<u>\$ 495</u>	<u>\$ 59</u>	<u>\$ 85</u>	<u>\$ 141</u>
<u>LIABILITIES AND FUND BALANCE</u>									
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>									
Unreserved Fund Balance	\$ 288	\$ 1,102	\$ 25,000	\$ 2,170	\$ 1,133	\$ 495	\$ 59	\$ 85	\$ 141
TOTAL FUND BALANCE	<u>\$ 288</u>	<u>\$ 1,102</u>	<u>\$ 25,000</u>	<u>\$ 2,170</u>	<u>\$ 1,133</u>	<u>\$ 495</u>	<u>\$ 59</u>	<u>\$ 85</u>	<u>\$ 141</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 288</u>	<u>\$ 1,102</u>	<u>\$ 25,000</u>	<u>\$ 2,170</u>	<u>\$ 1,133</u>	<u>\$ 495</u>	<u>\$ 59</u>	<u>\$ 85</u>	<u>\$ 141</u>

- Continued -
See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING BALANCE SHEET - CASH BASIS
OTHER GOVERNMENTAL FUNDS

December 31, 2009

	<u>Sheriff's Revolving Fund</u>	<u>Sheriff's Civil Fees Fund</u>	<u>F/S Title III Fund</u>	<u>Collector's Tax Maintenance Fund</u>	<u>RCMH Project Fund</u>	<u>Purman CDBG Fund</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 2,814	\$ 2,674	\$ -	\$ 40,731	\$ -	\$ -	\$ 76,692
TOTAL ASSETS	<u>\$ 2,814</u>	<u>\$ 2,674</u>	<u>\$ -</u>	<u>\$ 40,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,692</u>
<u>LIABILITIES AND FUND BALANCE</u>							
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCE:</u>							
Unreserved Fund Balance	\$ 2,814	\$ 2,674	\$ -	\$ 40,731	\$ -	\$ -	\$ 76,692
TOTAL FUND BALANCE	<u>\$ 2,814</u>	<u>\$ 2,674</u>	<u>\$ -</u>	<u>\$ 40,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,692</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,814</u>	<u>\$ 2,674</u>	<u>\$ -</u>	<u>\$ 40,731</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,692</u>

See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	Children's Trust Fund	Domestic Violence Fund	Election Services Fund	Law Enforcement Restitution Fund	Law Enforcement Training Fund	Prosecuting Attorney Bad Check Fund	Prosecuting Attorney Delinquent Tax Fund	Prosecuting Attorney Retirement Fund	Prosecuting Attorney Training Fund
REVENUES RECEIVED:									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,997	-	-	-	-	-	-
Fees and Charges	675	2,610	4,112	30,456	1,418	24,210	501	-	357
Interest Income	13	47	1,773	747	53	102	11	70	15
Other Revenue	-	-	-	-	595	-	-	-	-
TOTAL REVENUES RECEIVED	\$ 688	\$ 2,657	\$ 13,882	\$ 31,203	\$ 2,066	\$ 24,312	\$ 512	\$ 70	\$ 372
EXPENDITURES PAID:									
General County Government	\$ -	\$ -	\$ 501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial and Court Related	-	-	-	-	-	5,393	132	2,244	115
Health and Welfare	613	2,314	-	-	-	-	-	-	-
Public Safety	-	-	-	-	2,001	-	-	-	-
TOTAL EXPENDITURES PAID	\$ 613	\$ 2,314	\$ 501	\$ -	\$ 2,001	\$ 5,393	\$ 132	\$ 2,244	\$ 115
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 75	\$ 343	\$ 13,381	\$ 31,203	\$ 65	\$ 18,919	\$ 380	\$ (2,174)	\$ 257
OTHER FINANCING SOURCES (USES):									
Operating Transfers In (Out)	-	-	(7,595)	-	-	(19,402)	-	2,200	-
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ 75	\$ 343	\$ 5,786	\$ 31,203	\$ 65	\$ (483)	\$ 380	\$ 26	\$ 257
FUND BALANCE, January 1, 2010	288	1,102	25,000	2,170	1,133	495	59	85	141
FUND BALANCE, December 31, 2010	<u>\$ 363</u>	<u>\$ 1,445</u>	<u>\$ 30,786</u>	<u>\$ 33,373</u>	<u>\$ 1,198</u>	<u>\$ 12</u>	<u>\$ 439</u>	<u>\$ 111</u>	<u>\$ 398</u>

- Continued -
 See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	Recorder User Fee Fund	Sheriff's Revolving Fund	Sheriff Civil Fees Fund	F/S Title III Fund	Collector's Tax Maintenance Fund	RCMH Project Fund	Totals (Memorandum Only)
REVENUES RECEIVED:							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	25,574	-	24,045	57,616
Fees and Charges	7,103	7,870	20,482	-	15,824	-	115,618
Interest Income	2,774	427	269	1,518	2,509	-	10,328
Other Revenue	-	-	-	-	-	-	595
TOTAL REVENUES RECEIVED	\$ 9,877	\$ 8,297	\$ 20,751	\$ 27,092	\$ 18,333	\$ 24,045	\$ 184,157
EXPENDITURES PAID:							
General County Government	\$ 20,154	\$ -	\$ -	\$ -	\$ 14,608	\$ -	\$ 35,263
Judicial and Court Related	-	-	-	-	-	-	7,884
Health and Welfare	-	-	-	-	-	24,045	26,972
Public Safety	-	2,133	22,357	-	-	-	26,491
TOTAL EXPENDITURES PAID	\$ 20,154	\$ 2,133	\$ 22,357	\$ -	\$ 14,608	\$ 24,045	\$ 96,610
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (10,277)	\$ 6,164	\$ (1,606)	\$ 27,092	\$ 3,725	\$ -	\$ 87,547
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	(1,000)	-	-	(26,000)	-	300	(51,497)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ (11,277)	\$ 6,164	\$ (1,606)	\$ 1,092	\$ 3,725	\$ 300	\$ 36,050
FUND BALANCE, January 1, 2010	53,658	2,814	2,674	-	40,731	-	130,350
FUND BALANCE, December 31, 2010	\$ 42,381	\$ 8,978	\$ 1,068	\$ 1,092	\$ 44,456	\$ 300	\$ 166,400

See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	Children's Trust Fund	Domestic Violence Fund	Election Services Fund	Law Enforcement Restitution Fund	Law Enforcement Training Fund	Prosecuting Attorney Bad Check Fund	Prosecuting Attorney Delinquent Tax Fund	Prosecuting Attorney Retirement Fund	Prosecuting Attorney Training Fund
REVENUES RECEIVED:									
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	2,641	-	-	-	-	-	-
Fees and Charges	515	2,200	2,090	305	1,137	26,969	283	-	289
Interest Income	14	42	1,559	121	89	404	79	61	7
Other Revenue	-	-	-	-	605	81	-	-	-
TOTAL REVENUES RECEIVED	\$ 529	\$ 2,242	\$ 6,290	\$ 426	\$ 1,831	\$ 27,454	\$ 362	\$ 61	\$ 296
EXPENDITURES PAID:									
General County Government	\$ -	\$ -	\$ 3,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial and Court Related	-	-	-	-	-	15,898	987	2,244	186
Health and Welfare	620	2,276	-	-	-	-	-	-	-
Public Safety	-	-	-	-	2,630	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES PAID	\$ 620	\$ 2,276	\$ 3,051	\$ -	\$ 2,630	\$ 15,898	\$ 987	\$ 2,244	\$ 186
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ (91)	\$ (34)	\$ 3,239	\$ 426	\$ (799)	\$ 11,556	\$ (625)	\$ (2,183)	\$ 110
OTHER FINANCING SOURCES (USES):									
Operating Transfers In (Out)	-	-	(1,939)	-	-	(18,782)	(1,000)	2,200	-
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ (91)	\$ (34)	\$ 1,300	\$ 426	\$ (799)	\$ (7,226)	\$ (1,625)	\$ 17	\$ 110
FUND BALANCE, January 1, 2009	379	1,136	23,700	1,744	1,932	7,721	1,684	68	31
FUND BALANCE, December 31, 2009	\$ 288	\$ 1,102	\$ 25,000	\$ 2,170	\$ 1,133	\$ 495	\$ 59	\$ 85	\$ 141

- Continued -
See Independent Auditors' Report.

RIPLEY COUNTY, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - CASH BASIS - OTHER GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	Sheriff's Revolving Fund	Sheriff Civil Fees Fund	F/S Title III Fund	Collector's Tax Maintenance Fund	RCMH Project Fund	Purnam CDBG Fund	Totals (Memorandum Only)
<u>REVENUES RECEIVED:</u>							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	27,322	-	-	238,392	268,355
Fees and Charges	3,450	19,174	-	15,581	-	-	71,993
Interest Income	259	123	347	2,173	-	-	5,278
Other Revenue	-	193	-	-	-	-	879
TOTAL REVENUES RECEIVED	\$ 3,709	\$ 19,490	\$ 27,669	\$ 17,754	\$ -	\$ 238,392	\$ 346,505
<u>EXPENDITURES PAID:</u>							
General County Government	\$ -	\$ -	\$ -	\$ 12,035	\$ -	\$ -	\$ 15,086
Judicial and Court Related	-	-	-	-	-	-	19,315
Health and Welfare	-	-	-	-	-	-	2,896
Public Safety	1,609	18,264	-	-	-	-	22,503
Capital Outlay	-	-	-	-	-	238,892	238,892
TOTAL EXPENDITURES PAID	\$ 1,609	\$ 18,264	\$ -	\$ 12,035	\$ -	\$ 238,892	\$ 298,692
EXCESS (DEFICIENCY) OF REVENUES RECEIVED OVER EXPENDITURES PAID	\$ 2,100	\$ 1,226	\$ 27,669	\$ 5,719	\$ -	\$ (500)	\$ 47,813
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating Transfers In (Out)	(4,000)	-	(27,669)	-	-	-	(51,190)
EXCESS (DEFICIENCY) OF REVENUES RECEIVED AND OTHER SOURCES OVER EXPENDITURES PAID AND OTHER USES	\$ (1,900)	\$ 1,226	\$ -	\$ 5,719	\$ -	\$ (500)	\$ (3,377)
FUND BALANCE, January 1, 2009	4,714	1,448	-	35,012	-	500	80,069
FUND BALANCE, December 31, 2009	\$ 2,814	\$ 2,674	\$ -	\$ 40,731	\$ -	\$ -	\$ 76,692

See Independent Auditors' Report.

FEDERAL COMPLIANCE SECTION



Certified Public Accountants

2820 E. Jackson Blvd., Suite B | Jackson, Missouri 63755 | p: 573.204.3557 | f: 573.204.3559

INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON 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 Ripley County, Missouri's compliance 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 each of Ripley County, Missouri's major federal programs for the years ended December 31, 2010 and 2009. Ripley County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Ripley County, Missouri's management. Our responsibility is to express an opinion on Ripley 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 Ripley 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 Ripley County, Missouri's compliance with those requirements.

As described in item 10-3 in the accompanying Schedule of Findings and Questioned Costs, Ripley County, Missouri did not comply with requirements regarding allowable costs/cost principles that are applicable to its Schools and Roads – Grants to States program. Compliance with such requirements is necessary, in our opinion, for Ripley County, Missouri to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Ripley County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2010 and 2009.

Internal Control Over Compliance

Management of Ripley County, Missouri is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ripley County, Missouri's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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 the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 10-1 and 10-3 to be material weaknesses.

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

COOK & HAMLIN, LLC

Cook and Hamlin, LLC

Jackson, Missouri

July 15, 2011

RIPLEY COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended December 31, 2010 and 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Pass-Through Grantors' Number	Expenditures of Federal Awards	
			2010	2009
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>				
Passed-Through Missouri Department of Agriculture Forest Service School and Roads - Grants to States (1)	10.665	N/A	\$ 459,384	\$ 566,161
Passed-Through Missouri Department of Rural Housing Service Community Facilities Loans and Grants	10.766	N/A	18,700	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$ 478,084	\$ 566,161
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
Passed-Through Missouri Department of Economic Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	N/A	\$ 24,045	\$ 238,392
Passed-Through Missouri Office Planning and Development Emergency Shelter Grants Program	14.231	ERO1641020 ERO1642044	- 9,569	10,462 -
Passed-Through Missouri Department of Social Services Homeless Prevention and Rapid Re-Housing Program (1)	14.257A	N/A	38,880	10,636
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 72,494	\$ 259,490
<u>U.S. DEPARTMENT OF INTERIOR</u>				
Payments in Lieu of Taxes	15.226	PILOT	\$ 97,356	\$ 83,533
TOTAL U.S. DEPARTMENT OF INTERIOR			\$ 97,356	\$ 83,533
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed-Through Missouri Department of Public Safety Edward Byrne Memorial Justice Assistance Grant Program	16.579	MOSMART	-	29,318
Violence Against Women Formula Grant (1)	16.588	DVERT	-	129,929
Total Passed-Through Missouri Department of Public Safety			\$ -	\$ 159,247
Passed-Through Missouri Sheriff's Association Domestic Cannabis Eradication/Suppression Program	16.000	N/A 2010DCESP11	\$ - 6,000	\$ 7,891 -
TOTAL U.S. DEPARTMENT OF JUSTICE			\$ 6,000	\$ 167,138
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Passed-Through Missouri Department of Transportation Highway Planning and Construction	20.205	BRO-B091(9)	\$ 34,579	\$ -

-Continued-

The Accompanying Notes to Schedule of Expenditures of Federal Awards
Are an Integral Part of This Report.

RIPLEY COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended December 31, 2010 and 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Pass-Through Grantors' Number	Expenditures of Federal Awards	
			2010	2009
<u>U.S. DEPARTMENT OF TRANSPORTATION continued:</u>				
Passed-Through Missouri Department of Public Safety				
State and Community Highway Safety	20.600	N/A	\$ -	\$ 979
Alcohol Safety and Drunk Driving Prevention Incentive Grant	20.601	N/A	2,872	-
Alcohol Open Container Requirements	20.607	N/A	-	997
Interagency Hazardous Materials Public Sector Training And Planning Grants	20.703	N/A	2,000	1,000
Total Passed-Through Missouri Department of Public Safety			\$ 4,872	\$ 2,976
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			\$ 39,451	\$ 2,976
<u>U.S. GENERAL SERVICES ADMINISTRATION:</u>				
Election Reform Payments	39.011	N/A	\$ 1,784	\$ -
TOTAL U.S. GENERAL SERVICES ADMINISTRATION			\$ 1,784	\$ -
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>				
Passed Through Missouri Secretary of State's Office Elections Division				
Help America Vote Act Requirements Payments	90.401	N/A	\$ 914	\$ 919
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			\$ 914	\$ 919
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Passed-Through Missouri Department of Social Services				
Child Support Enforcement	93.563	N/A	\$ 26,852	\$ 28,589
Polling Place Accessibility	93.617		-	1,082
Total Passed-Through Missouri Department of Social Services			\$ 26,852	\$ 29,671
Passed-Through Administration for Children and Families				
Children's Justice Grants to State	93.643	N/A	\$ 10,801	\$ 24,244
Child Abuse and Neglect State Grants	93.669	N/A	3,888	8,728
Total Passed-Through Administration for Children and Families			\$ 14,689	\$ 32,972
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 41,541	\$ 62,643
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed Through Missouri Department of Public Safety				
Disaster Grants - Public Assistance Grants (1)	97.036	FEMA 1822-DR-MO	\$ 175,700	\$ 112,035
Homeland Security Grant	97.067	N/A	-	20,000
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 175,700	\$ 132,035
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 913,324	\$ 1,274,895

(1) Identified Major Program.
A American Recovery and Revitalization Act Funds

The Accompanying Notes to Schedule of Expenditures of Federal Awards
Are an Integral Part of This Report.

RIPLEY COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2010 and 2009

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 OMB Circular A-133. This circular requires a Schedule of Expenditures of Federal Awards showing total expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA) and identification of programs that have not been assigned a CFDA number as "Other Federal Assistance."

The schedule includes all expenditures of federal awards administered by the County.

B. Basis of Presentation:

The schedule is presented in accordance with OMB Circular A-133, which defines federal financial assistance "...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."

C. Basis of Accounting:

The schedule is presented on the cash basis of accounting, which recognizes expenditures only when cash is disbursed. This is the same basis of accounting presented in the financial statements.

D. Federal Assurances:

Ripley County, Missouri did not have federal insurance in effect during the year, or have federal loans or loan guarantees outstanding at year end which are required to be reported in accordance with OMB Circular A-133.

RIPLEY COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2010 and 2009

1. SUMMARY OF AUDITORS' RESULTS:

Financial Statements

Type of Auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses 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 weaknesses identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of Auditors' 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 program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.665	School and Roads – Grants to States
14.257A	Homeless Prevention and Rapid Re-Housing Program
16.588	Violence Against Women Formula Grant
97.036	Disaster Grants – Public Assistance Grants

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

Auditee qualified as low-risk auditee: _____ yes X no

2. FINANCIAL STATEMENT FINDINGS:

10-1 Segregation of Duties

Criteria: Duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Condition: Some employees have access to both physical assets and the related accounting records, or to all phases of a transaction.

Effect: Risk is present that errors or irregularities in amounts that would be material to the basic financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Cause: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties.

Recommendation: We recognize that the County may not have the resources to have an accounting professional with the knowledge, experience, and training to prepare governmental financial statements in conformity with Governmental Accounting Standards. However, we recommend that management continue to increase their knowledge of financial reporting.

Views of Responsible Officials: The limited number of available personnel prohibits segregation of incompatible duties.

10-2 Preparation of Basic Financial Statements

Criteria: A properly designed system of internal control, which includes preparation of financial statements in conformity with Governmental Accounting Standards, includes having accounting professionals as part of the system to perform that function.

Condition: The County has personnel in place to perform all bookkeeping functions necessary to maintain a general ledger and prepare internal use statements for management and the County Commission. However, the County does not have personnel with the knowledge, experience and training to prepare governmental financial statements in conformity with Governmental Accounting Standards as part of their internal control system.

Effect: The County employs the auditors that perform the biannual audit of the financial statements to prepare the biannual financial statements.

Cause: The County does not have personnel with sufficient knowledge to prepare governmental financial statements in conformity with Governmental Accounting Standards as part of their internal control system.

Recommendation: We recognize that the County may not have the resources to hire personnel with the knowledge to prepare governmental financial statements in conformity with Governmental Accounting Standards. However, we recommend that management continue to increase their knowledge of financial reporting.

Views of Responsible Officials: The County does not have the resources to hire additional accounting personnel with the knowledge, experience, and training solely to prepare governmental financial statements in conformity with Governmental Accounting Standards. The County does have personnel with sufficient knowledge to understand and take responsibility for the basic financial statements.

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.

10-3 Schools and Roads – Grants to States

Federal Grantor -	U.S. Department of Agriculture
Pass-Through Grantor -	State Office of Administration
Federal CFDA Number -	10.665
Program Title -	Schools and Roads – Grants to States
Pass-Through Entity Identifying Number -	Not Applicable

Award Years -	2010 and 2009
Questioned Costs -	\$50,895

Criteria: Federal guidelines indicate Title III monies may be used for reimbursement for emergency service costs on public lands, costs for supervising mandatory community service work on public lands, easements for non-motorized access or conservation, forest-related educations, fire prevention and planning, and community forestry.

Condition: During the years ended December 31, 2010 and 2009, Ripley County received \$1,025,545 through the Schools and Roads – Grants to States Program and retained \$50,895 for Title III projects. Seventy-five percent of the remaining amount was disbursed to the school districts in the county and twenty-five percent was retained for the Road and Bridge (Unapportioned) Fund.

The \$50,895 was credited to the Law Enforcement Sales Tax Fund. Supporting documentation was not available to indicate Title III monies were spent as allowed by the Schools and Roads – Grants to States Program. No other documentation is available to support Title III expenditures.

Effect: As a result, we question costs of \$50,895 which represent Title III monies without adequate supporting documentation. Without adequate supporting documentation, the County cannot ensure Title III monies were expended as allowed by federal guidelines.

Cause: Responsible officials believe call logs are sufficient to document expenditure of Title III funds.

Recommendation: We recommend that the County Commission ensure Title III expenditures are supported by adequate documentation and work with the grantor agency to resolve the questioned costs.

Views of Responsible Officials: As indicated above, federal guidelines indicate Title III monies may be used for reimbursement for emergency service costs on public lands. There is approximately 100,000 acres of land in Ripley County owned by the Federal Forest Service. This equates to about one-fourth of the total land mass. There are several sites for which the Sheriff’s department receives a multitude of calls for disturbances, thefts, fights, etc. The amount of monies received from Title III is less than 10% of the Sheriff’s operating budget. Call logs are available to document the number of calls that would be attributable to emergencies on Federal lands. Therefore, we disagree with the aforementioned finding.

RIPLEY COUNTY, MISSOURI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2010 and 2009

1. FINANCIAL STATEMENT FINDINGS

There were no financial statement findings in the audit of the years ended December 31, 2008 and 2007.

2. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

08-1 Schools and Roads – Grants to States.

Federal Grantor -	U.S. Department of Agriculture
Pass-Through Grantor -	State Office of Administration
Federal CFDA Number -	10.665
Program Title -	Schools and Roads – Grants to States
Pass-Through Entity Identifying Number -	Not Applicable
Award Years -	2008 and 2007
Questioned Costs -	\$71,829

Condition: During the two years ended December 31, 2008, Ripley County received Schools and Roads – Grants to States Program and retained \$71,829 for Title III projects. The \$71,829 was credited to the Law Enforcement Sales Tax Fund. Supporting documentation was not available to indicate Title III monies were spent as allowed by the Schools and Roads – Grants to States Program.

No other documentation is available to support Title III expenditures. As a result, we question costs of \$71,829 which represent Title III monies without adequate documentation. Without adequate supporting documentation, the County cannot ensure Title III monies were expended as allowed by federal guidelines.

Status: Not implemented and is repeated as Finding 10-03.

08-2 Violence Against Women Formula Grants

Federal Grantor -	U.S. Department of Justice
Pass-Through Grantor -	State Department of Public Safety
Federal CFDA Number -	16.588
Program Title -	Violence Against Women Formula Grants (DVERT)

Pass-Through Entity Identifying Number - 2005 WEAX 005
Award Years - 2008 and 2007
Questioned Costs - Unknown

Condition: The director of the Violence Against Women program was reimbursed mileage for commuting from his home to workplace. Reimbursements should only be made for mileage from his regular workplace to other locations as required in the performance of his duties. Any reimbursement for commuting should be included as wages on the employee's W-2. These reimbursements were not reported on the employee's W-2.

Status: Implemented.

08-3 Violence against Women Formula Grants

Federal Grantor - U.S. Department of Justice
Pass-Through Grantor - State Department of Public Safety
Federal CFDA Number - 16.588
Program Title - Violence Against Women Formula
Grants (DVERT)
Pass-Through Entity Identifying Number - 2005 WEAX 005
Award Years - 2008 and 2007
Questioned Costs - Unknown

Condition: Salaries paid to an employee from the Violence Against Women Grant Funds are not properly documented by time entry. The employee has duties under both the LEST and DVERT programs but does not document how much time she spends on each duty. Therefore, the County must arbitrarily allocate a percentage of her time to the DVERT program in order to determine amounts to be paid from grant funds.

Status: Implemented.