



**NICOLE GALLOWAY, CPA**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Ripley County, Missouri

The Office of the State Auditor contracted for an audit of the Ripley County's financial statements for the 2 years ended December 31, 2019, through the state Office of Administration, Division of Purchasing and Materials Management. This audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

Nicole R. Galloway, CPA  
State Auditor

XXX 2020  
Report No. 2020-XXX



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

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### Recommendations in the contracted audit of Ripley County

2019-001	We recommend that the county develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.
2019-002	We recommend that the county address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.
2019-003	The county should implement procedures to ensure that the risk assessment over federal awards are addressed going forward and formally documented. This is a repeat finding.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
AND SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019 AND 2018

**THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
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## **FINANCIAL SECTION**



# Daniel Jones & Associates

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

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## INDEPENDENT AUDITOR'S REPORT

To the County Commission  
The County of Ripley, Missouri

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the County of Ripley ("County"), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2019, and 2018, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting, a financial reporting framework prescribed or permitted by Missouri law as described in Note I of the accompanying financial statements. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note I of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by Missouri law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2019, and 2018, or changes in net financial position or cash flows thereof for the years then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2019, and 2018, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

### ***Other Matters***

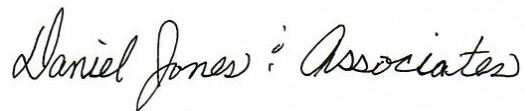
#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Ripley’s basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2020, on our consideration of the County of Ripley'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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Ripley's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
ARNOLD, MISSOURI

August 18, 2020

## **FINANCIAL STATEMENTS**

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2019

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2019	RECEIPTS 2019	DISBURSEMENTS 2019	CASH AND INVESTMENT BALANCES DECEMBER 31, 2019
GENERAL REVENUE FUND	\$ 567,537	\$ 1,176,708	\$ 1,250,189	\$ 494,056
SPECIAL ROAD AND BRIDGE FUND	52,293	1,165,191	1,147,828	69,656
LAW ENFORCEMENT SALES TAX FUND	5,009	1,164,302	1,156,710	12,601
ASSESSMENT FUND	3,154	136,428	134,486	5,096
CHILDREN'S TRUST FUND	298	600	575	323
COLLECTOR'S TAX MAINTENANCE FUND	19,045	19,265	22,391	15,919
COMMUNITY PROJECTS FUND	100	-	-	100
DOMESTIC VIOLENCE FUND	641	1,185	1,245	581
H.A.V.A. EQUIPMENT FUND	1,237	34	1,120	151
ELECTION SERVICES FUND	31,672	5,309	934	36,047
FOREST SERVICE TITLE III FUND	-	44,714	44,714	-
TREATMENT COURT FUND	6,378	6,065	4,083	8,360
LAW ENFORCEMENT RESTITUTION FUND	12,752	51,888	46,232	18,408
LAW ENFORCEMENT TRAINING FUND	371	4,076	2,922	1,525
PRODUCTIVE LIVING BOARD FUND (SB40)	215,363	107,159	126,466	196,056
PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND	-	9,747	9,747	-
PROSECUTING ATTORNEY TRAINING FUND	357	486	-	843
RECORDER USER FEE FUND	32,945	8,608	16,588	24,965
SENIOR CITIZENS TAX FUND	38,450	53,262	53,731	37,981
SHERIFF'S CIVIL FEE FUND	3,748	14,290	13,713	4,325
SHERIFF'S FORFEITURE FUND	3,470	54	2,300	1,224
SHERIFF'S REVOLVING FUND	4,216	7,198	3,697	7,717
FEMA FLOOD FUND	6,535	255,612	262,147	-
REAL ESTATE MANAGEMENT FUND	-	27,983	16,429	11,554
TOTAL	<u>\$ 1,005,571</u>	<u>\$ 4,260,164</u>	<u>\$ 4,318,247</u>	<u>\$ 947,488</u>

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

FUND	CASH AND INVESTMENT BALANCES JANUARY 1, 2018	RECEIPTS 2018	DISBURSEMENTS 2018	CASH AND INVESTMENT BALANCES DECEMBER 31, 2018
GENERAL REVENUE FUND	\$ 644,554	\$ 1,141,055	\$ 1,218,072	\$ 567,537
SPECIAL ROAD AND BRIDGE FUND	82,243	877,001	906,951	52,293
LAW ENFORCEMENT SALES TAX FUND	5,595	1,257,019	1,257,605	5,009
ASSESSMENT FUND	11,530	107,798	116,174	3,154
CHILDREN'S TRUST FUND	348	506	556	298
COLLECTOR'S TAX MAINTENANCE FUND	19,189	18,818	18,962	19,045
COMMUNITY PROJECTS FUND	100	-	-	100
DOMESTIC VIOLENCE FUND	821	1,446	1,626	641
H.A.V.A. EQUIPMENT FUND	2,540	57	1,360	1,237
ELECTION SERVICES FUND	27,335	6,025	1,688	31,672
FOREST SERVICE TITLE III FUND	-	46,779	46,779	-
TREATMENT COURT FUND	5,256	4,078	2,956	6,378
LAW ENFORCEMENT RESTITUTION FUND	48,723	55,685	91,656	12,752
LAW ENFORCEMENT TRAINING FUND	2,525	2,382	4,536	371
PRODUCTIVE LIVING BOARD FUND (SB40)	235,841	94,907	115,385	215,363
PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND	-	5,610	5,610	-
PROSECUTING ATTORNEY TRAINING FUND	218	313	174	357
RECORDER USER FEE FUND	35,273	8,736	11,064	32,945
SENIOR CITIZENS TAX FUND	45,979	47,747	55,276	38,450
SHERIFF'S CIVIL FEE FUND	2,234	15,637	14,123	3,748
SHERIFF'S FORFEITURE FUND	8,027	143	4,700	3,470
SHERIFF'S REVOLVING FUND	3,118	4,614	3,516	4,216
FEMA FLOOD FUND	-	98,372	91,837	6,535
TOTAL	<u>\$ 1,181,449</u>	<u>\$ 3,794,728</u>	<u>\$ 3,970,606</u>	<u>\$ 1,005,571</u>

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

GENERAL REVENUE FUND				
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 13,810	\$ 15,054	\$ 14,000	\$ 14,674
Sales Taxes	475,000	479,339	475,000	472,246
Intergovernmental	306,552	226,337	336,350	391,990
Charges for Services	189,500	238,035	194,834	187,846
Interest	15,000	15,431	14,500	15,930
Other	-	5,512	-	10,257
Transfers In	175,000	197,000	50,000	48,112
TOTAL RECEIPTS	1,174,862	1,176,708	1,084,684	1,141,055
DISBURSEMENTS				
County Commission	93,464	92,712	88,708	87,954
County Clerk	102,300	94,238	86,230	77,131
Elections	-	-	40,000	20,561
Buildings and Grounds	74,200	54,395	82,172	95,808
Employee Fringe Benefits	42,000	39,594	39,000	37,764
County Treasurer	47,100	45,573	44,400	43,202
Collector	92,633	92,160	89,290	91,902
Recorder of Deeds	70,327	70,230	67,995	70,460
Circuit Clerk	22,500	13,144	18,000	13,839
Public Administrator	57,550	56,523	54,850	53,863
Child Support Enforcement Unit	19,552	17,494	21,041	20,548
Emergency Management	11,860	10,370	14,660	10,735
Other County Government	76,917	102,956	178,926	150,955
Emergency Fund	40,000	-	35,000	-
Transfer to Agency Funds	3,300	3,300	3,350	3,350
Transfers Out	632,500	557,500	450,000	440,000
TOTAL DISBURSEMENTS	1,386,203	1,250,189	1,313,622	1,218,072
RECEIPTS OVER (UNDER) DISBURSEMENTS	(211,341)	(73,481)	(228,938)	(77,017)
CASH AND INVESTMENT BALANCES, JANUARY 1	567,537	567,537	644,554	644,554
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 356,196	\$ 494,056	\$ 415,616	\$ 567,537

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SPECIAL ROAD AND BRIDGE FUND			
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	557,000	599,711	510,000	559,120
Charges for Services	27,000	28,088	26,000	42,904
Interest	2,000	4,970	2,000	3,209
Other	-	-	1,000	75,000
Transfers In	625,000	532,422	637,633	196,768
TOTAL RECEIPTS	1,211,000	1,165,191	1,176,633	877,001
DISBURSEMENTS				
Salaries	175,000	181,708	200,000	154,652
Employee Fringe Benefits	25,000	22,067	28,000	22,157
Supplies	115,000	114,593	115,000	118,093
Insurance	15,000	15,036	15,000	13,589
Road and Bridge Materials	33,000	47,292	59,200	59,326
Equipment Repairs	20,000	40,214	30,000	15,856
Rentals	-	-	-	-
Equipment Purchases	161,500	211,957	47,500	151,364
Road and Bridge Construction	420,000	262,590	460,000	265,966
Office	11,500	11,733	10,600	11,610
CART Allocation	40,000	29,563	35,000	37,038
Mowing Allocation	14,000	14,000	14,000	14,000
Other	300	75	5,375	300
Transfers Out	175,000	197,000	50,000	43,000
TOTAL DISBURSEMENTS	1,205,300	1,147,828	1,069,675	906,951
RECEIPTS OVER (UNDER) DISBURSEMENTS	5,700	17,363	106,958	(29,950)
CASH AND INVESTMENT BALANCES, JANUARY 1	52,293	52,293	82,243	82,243
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 57,993	\$ 69,656	\$ 189,201	\$ 52,293

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

LAW ENFORCEMENT SALES TAX FUND				
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	475,000	479,341	475,000	472,249
Intergovernmental	307,706	298,248	336,840	301,247
Charges for Services	1,400	2,497	2,400	1,646
Interest	800	1,255	750	845
Other	-	9,875	-	5,064
Transfers In	610,120	373,086	584,060	475,968
TOTAL RECEIPTS	1,395,026	1,164,302	1,399,050	1,257,019
DISBURSEMENTS				
Sheriff	503,304	495,386	503,056	518,322
Jail	473,500	298,353	478,500	400,912
Prosecuting Attorney	214,895	183,010	236,119	150,733
Juvenile Officer	80,000	77,943	70,000	78,808
Coroner	34,100	22,171	35,000	26,416
Employee Fringe Benefits	60,000	55,108	55,000	57,257
Building and Grounds	10,000	8,281	10,000	9,078
Insurance	17,000	16,114	11,000	16,048
Services and Other	5,000	344	-	31
Transfers Out	-	-	-	-
TOTAL DISBURSEMENTS	1,397,799	1,156,710	1,398,675	1,257,605
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,773)	7,592	375	(586)
CASH AND INVESTMENT BALANCES, JANUARY 1	5,009	5,009	5,595	5,595
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 2,236	\$ 12,601	\$ 5,970	\$ 5,009

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	ASSESSMENT FUND				CHILDREN'S TRUST FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	112,750	119,186	112,750	100,835	595	595	695	500
Charges for Services	6,500	6,099	6,000	6,324	-	-	-	-
Interest	500	643	825	639	5	5	5	6
Other	6,000	-	-	-	-	-	-	-
Transfers In	10,500	10,500	-	-	-	-	-	-
TOTAL RECEIPTS	136,250	136,428	119,575	107,798	600	600	700	506
DISBURSEMENTS								
Salaries	89,707	87,549	83,150	79,648	-	-	-	-
Employee Fringe Benefits	10,000	8,572	10,000	8,378	-	-	-	-
Office Expenses	7,000	7,565	6,300	6,436	-	-	-	-
Equipment	12,000	10,550	12,000	10,171	-	-	-	-
Mileage and Training	6,500	4,246	6,000	2,568	-	-	-	-
Mail Service and Misc.	8,000	7,404	7,500	8,973	-	-	-	-
Web Service	6,000	8,600	-	-	-	-	-	-
Haven House	-	-	-	-	700	575	1,000	556
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	139,207	134,486	124,950	116,174	700	575	1,000	556
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,957)	1,942	(5,375)	(8,376)	(100)	25	(300)	(50)
CASH AND INVESTMENT BALANCES, JANUARY 1	3,154	3,154	11,530	11,530	298	298	348	348
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 197	\$ 5,096	\$ 6,155	\$ 3,154	\$ 198	\$ 323	\$ 48	\$ 298

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	COLLECTOR'S TAX MAINTENANCE FUND				COMMUNITY PROJECTS FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,325,000	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	18,000	18,727	16,000	18,249	-	-	-	-
Interest	500	538	300	569	-	-	-	-
Other	-	-	-	-	150,000	-	-	-
Transfers In	-	-	-	-	150,000	-	-	-
TOTAL RECEIPTS	18,500	19,265	16,300	18,818	1,625,000	-	-	-
DISBURSEMENTS								
Services and Other	22,960	22,391	19,391	16,350	-	-	-	-
Jail Construction	-	-	-	-	1,625,000	-	-	-
Transfers Out	-	-	-	2,612	-	-	-	-
TOTAL DISBURSEMENTS	22,960	22,391	19,391	18,962	1,625,000	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,460)	(3,126)	(3,091)	(144)	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	19,045	19,045	19,189	19,189	100	100	100	100
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 14,585	\$ 15,919	\$ 16,098	\$ 19,045	\$ 100	\$ 100	\$ 100	\$ 100

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	DOMESTIC VIOLENCE FUND				H.A.V.A. EQUIPMENT FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	1,800	1,174	2,000	1,432	-	-	-	-
Interest	15	11	10	14	60	34	50	57
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,815	1,185	2,010	1,446	60	34	50	57
DISBURSEMENTS								
Ozark Foothills Child Advocacy	2,000	1,245	2,500	1,626	-	-	-	-
Equipment Programming	-	-	-	-	1,250	1,120	2,500	1,360
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	2,000	1,245	2,500	1,626	1,250	1,120	2,500	1,360
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	(185)	(60)	(490)	(180)	(1,190)	(1,086)	(2,450)	(1,303)
CASH AND INVESTMENT								
BALANCES, JANUARY 1	641	641	821	821	1,237	1,237	2,540	2,540
CASH AND INVESTMENT								
BALANCES, DECEMBER 31	\$ 456	\$ 581	\$ 331	\$ 641	\$ 47	\$ 151	\$ 90	\$ 1,237

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	ELECTION SERVICES FUND				FOREST SERVICE TITLE III FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	49,500	44,014	46,026	46,026
Charges for Services	4,000	4,264	3,500	5,163	-	-	-	-
Interest	800	1,045	750	862	500	700	753	753
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,800	5,309	4,250	6,025	50,000	44,714	46,779	46,779
DISBURSEMENTS								
Equipment	10,000	884	10,000	1,336	-	-	-	-
Mileage and Training	2,500	-	2,500	319	-	-	-	-
Services and Other	10,000	50	10,000	33	-	-	-	-
Transfers Out	-	-	-	-	50,000	44,714	46,779	46,779
TOTAL DISBURSEMENTS	22,500	934	22,500	1,688	50,000	44,714	46,779	46,779
RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,700)	4,375	(18,250)	4,337	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	31,672	31,672	27,335	27,335	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 13,972</u>	<u>\$ 36,047</u>	<u>\$ 9,085</u>	<u>\$ 31,672</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	TREATMENT COURT FUND				LAW ENFORCEMENT RESTITUTION FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	4,500	6,030	3,000	4,043	-	-	-	-
Charges for Services	-	35	-	35	60,000	51,647	70,000	55,104
Interest	-	-	-	-	-	241	-	581
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	4,500	6,065	3,000	4,078	60,000	51,888	70,000	55,685
DISBURSEMENTS								
Supplies	-	-	1,500	410	-	-	-	-
Training	1,500	1,058	1,500	1,146	-	-	-	-
Coroner	-	-	-	-	-	-	2,000	-
Tracking Services	1,500	1,763	-	-	-	-	-	-
Services and Other	1,500	1,262	1,500	1,400	-	1,232	1,500	2,656
Transfers Out	-	-	-	-	60,000	45,000	100,000	89,000
TOTAL DISBURSEMENTS	4,500	4,083	4,500	2,956	60,000	46,232	103,500	91,656
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,982	(1,500)	1,122	-	5,656	(33,500)	(35,971)
CASH AND INVESTMENT BALANCES, JANUARY 1	6,378	6,378	5,256	5,256	12,752	12,752	48,723	48,723
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 6,378	\$ 8,360	\$ 3,756	\$ 6,378	\$ 12,752	\$ 18,408	\$ 15,223	\$ 12,752

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	LAW ENFORCEMENT TRAINING FUND				PRODUCTIVE LIVING BOARD FUND (SB40)			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 99,000	\$ 103,581	\$ 99,000	\$ 92,757
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	2,625	2,028	1,400	2,349	-	-	-	-
Interest	25	48	75	33	2,150	3,578	1,000	2,150
Other	-	-	1,000	-	-	-	-	-
Transfers In	2,000	2,000	-	-	-	-	-	-
TOTAL RECEIPTS	4,650	4,076	2,475	2,382	101,150	107,159	100,000	94,907
DISBURSEMENTS								
Training	5,000	2,922	4,000	4,536	-	-	-	-
POST Commission Pass-Through	-	-	-	-	-	-	-	-
Current River Sheltered Workshop	-	-	-	-	64,000	64,000	64,000	64,000
Security Bond	-	-	-	-	400	293	400	293
Administrative Fees	-	-	-	-	1,000	29	1,000	39
CRSW-Special Allocation	-	-	-	-	68,000	61,450	68,000	50,400
Liability Insurance	-	-	-	-	700	694	700	653
Transfers Out	-	-	1,000	-	-	-	-	-
TOTAL DISBURSEMENTS	5,000	2,922	5,000	4,536	134,100	126,466	134,100	115,385
RECEIPTS OVER (UNDER) DISBURSEMENTS	(350)	1,154	(2,525)	(2,154)	(32,950)	(19,307)	(34,100)	(20,478)
CASH AND INVESTMENT BALANCES, JANUARY 1	371	371	2,525	2,525	215,363	215,363	235,841	235,841
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 21	\$ 1,525	\$ -	\$ 371	\$ 182,413	\$ 196,056	\$ 201,741	\$ 215,363

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND			
	2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,608	9,737	8,500	5,608
Interest	2	10	-	2
Other	-	-	-	-
Transfers In	-	-	-	-
TOTAL RECEIPTS	5,610	9,747	8,500	5,610
DISBURSEMENTS				
MOPS Fee	490	1,100	1,000	490
Transmittal to State	-	-	-	-
Transfers Out	5,120	8,647	7,500	5,120
TOTAL DISBURSEMENTS	5,610	9,747	8,500	5,610
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ -

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	PROSECUTING ATTORNEY TRAINING FUND				RECORDER USER FEE FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	250	470	350	304	9,000	7,712	7,850	7,773
Interest	-	16	5	9	950	896	750	963
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	250	486	355	313	9,950	8,608	8,600	8,736
DISBURSEMENTS								
Training	500	-	550	174	-	-	-	-
Office Expenses	-	-	-	-	6,500	3,085	4,000	2,490
Equipment	-	-	-	-	-	-	5,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Filming and Back Indexing	-	-	-	-	10,000	13,503	10,000	6,074
Transfers Out	-	-	-	-	5,000	-	3,000	2,500
TOTAL DISBURSEMENTS	500	-	550	174	21,500	16,588	22,000	11,064
RECEIPTS OVER (UNDER) DISBURSEMENTS	(250)	486	(195)	139	(11,550)	(7,980)	(13,400)	(2,328)
CASH AND INVESTMENT BALANCES, JANUARY 1	357	357	218	218	32,945	32,945	35,273	35,273
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 107	\$ 843	\$ 23	\$ 357	\$ 21,395	\$ 24,965	\$ 21,873	\$ 32,945

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SENIOR CITIZENS TAX FUND				SHERIFF'S CIVIL FEE FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ 54,500	\$ 53,262	\$ 56,103	\$ 47,747	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	13,500	14,187	13,500	15,559
Interest	-	-	-	-	100	103	100	78
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	54,500	53,262	56,103	47,747	13,600	14,290	13,600	15,637
DISBURSEMENTS								
Naylor Senior Citizens	17,500	17,500	17,000	17,000	-	-	-	-
Ripley County Nutrition Center	17,500	17,500	20,603	20,603	-	-	-	-
Ripley County Transit	18,000	18,000	17,000	17,000	-	-	-	-
Ripley County Senior Citizens	1,500	731	1,500	673	-	-	-	-
Office Supplies	-	-	-	-	4,000	4,482	4,000	3,410
Cell Phone and Accessories	-	-	-	-	2,000	4,607	2,000	4,527
Computer Software (ITI)	-	-	-	-	1,000	-	-	230
Salaries	-	-	-	-	4,500	4,084	4,500	4,919
Building Security	-	-	-	-	-	-	-	-
Law Enforcement Equipment	-	-	-	-	2,600	348	2,600	525
Services and Other	-	-	-	-	734	192	1,734	512
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	54,500	53,731	56,103	55,276	14,834	13,713	14,834	14,123
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(469)	-	(7,529)	(1,234)	577	(1,234)	1,514
CASH AND INVESTMENT BALANCES, JANUARY 1	38,450	38,450	45,979	45,979	3,748	3,748	2,234	2,234
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 38,450	\$ 37,981	\$ 45,979	\$ 38,450	\$ 2,514	\$ 4,325	\$ 1,000	\$ 3,748

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	SHERIFF'S FORFEITURE FUND				SHERIFF'S REVOLVING FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	7,500	7,020	7,500	4,540
Interest	200	54	200	143	75	178	75	74
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	200	54	200	143	7,575	7,198	7,575	4,614
DISBURSEMENTS								
Postage	-	-	-	-	300	165	300	145
Equipment	8,227	2,300	8,227	4,700	1,400	1,600	1,400	1,312
IT Services	-	-	-	-	1,500	400	1,500	537
Supplies	-	-	-	-	1,600	-	1,600	-
Uniforms	-	-	-	-	300	-	300	173
Background Checks	-	-	-	-	1,700	1,127	1,500	1,004
Services and Other	-	-	-	-	1,893	405	2,093	345
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	8,227	2,300	8,227	4,700	8,693	3,697	8,693	3,516
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,027)	(2,246)	(8,027)	(4,557)	(1,118)	3,501	(1,118)	1,098
CASH AND INVESTMENT BALANCES, JANUARY 1	3,470	3,470	8,027	8,027	4,216	4,216	3,118	3,118
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ (4,557)	\$ 1,224	\$ -	\$ 3,470	\$ 3,098	\$ 7,717	\$ 2,000	\$ 4,216

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH  
AND INVESTMENT BALANCES  
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

	FEMA FLOOD FUND				REAL ESTATE MANAGEMENT FUND			
	2019		2018		2019		2018	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-	-	-
Intergovernmental	650,000	255,567	662,193	96,325	-	-	-	-
Charges for Services	-	-	-	-	25,000	27,781	-	-
Interest	200	45	1,000	2,047	-	202	-	-
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	650,200	255,612	663,193	98,372	25,000	27,983	-	-
DISBURSEMENTS								
Insurance	-	-	-	-	15,000	7,279	-	-
Loan Payment	-	-	-	-	10,000	2,450	-	-
Repairs	-	-	-	-	-	6,700	-	-
Services and Other	6,735	-	1,000	-	-	-	-	-
Transfers Out	650,000	262,147	662,193	91,837	-	-	-	-
TOTAL DISBURSEMENTS	656,735	262,147	663,193	91,837	25,000	16,429	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,535)	(6,535)	-	6,535	-	11,554	-	-
CASH AND INVESTMENT BALANCES, JANUARY 1	6,535	6,535	-	-	-	-	-	-
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ 6,535	\$ -	\$ 11,554	\$ -	\$ -

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2019

	Collector Fund	Recorder Fund	Prosecuting Attorney Fund	Overplus Land Fund	Road & Bridge Fund	Prosecuting Attorney Retirement Fund
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 2,833,102	\$ 8,403	\$ 393	\$ 72,241	\$ 751,115	\$ 42
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	2,833,102	8,403	393	72,241	751,115	42
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	2,833,102	8,403	393	72,241	751,115	42
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,833,102</u>	<u>\$ 8,403</u>	<u>\$ 393</u>	<u>\$ 72,241</u>	<u>\$ 751,115</u>	<u>\$ 42</u>
	Sheriff's Funds	School Capital Fund	Unclaimed Fees Fund	Temp In-Out Fund	Total Agency Funds	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 17,875	\$ 22,955	\$ -	\$ -	\$ 3,706,126	
Investments						
Other Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	17,875	22,955	-	-	3,706,126	
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	17,875	22,955	-	-	3,706,126	
UNRESERVED FUND BALANCES	-	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,875</u>	<u>\$ 22,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,706,126</u>	

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
AGENCY FUNDS - REGULATORY BASIS  
AS OF DECEMBER 31, 2018

	Collector Fund	Recorder Fund	Prosecuting Attorney Fund	Overplus Land Fund	Road & Bridge Fund	Prosecuting Attorney Retirement Fund
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 3,011,698	\$ 9,438	\$ 8,481	\$ 54,513	\$ 786,941	\$ 61
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	3,011,698	9,438	8,481	54,513	786,941	61
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	3,011,698	9,438	8,481	54,513	786,941	61
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,011,698</u>	<u>\$ 9,438</u>	<u>\$ 8,481</u>	<u>\$ 54,513</u>	<u>\$ 786,941</u>	<u>\$ 61</u>
	Sheriff's Funds	School Capital Fund	Unclaimed Fees Fund	Temp In-Out Fund	Total Agency Funds	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 2,559	\$ 30,173	\$ 23,437	\$ 3,883	\$ 3,931,184	
Investments						
Other Investments	-	-	-	-	-	
Total Investments	-	-	-	-	-	
Total Assets	2,559	30,173	23,437	3,883	3,931,184	
<b>LIABILITIES AND FUND BALANCES</b>						
TOTAL LIABILITIES	2,559	30,173	23,437	3,883	3,931,184	
UNRESERVED FUND BALANCES	-	-	-	-	-	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,559</u>	<u>\$ 30,173</u>	<u>\$ 23,437</u>	<u>\$ 3,883</u>	<u>\$ 3,931,184</u>	

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

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ripley, Missouri (“County”), which is governed by a three-member board of commissioners, was established in 1833 by an Act of the Missouri Territory. In addition to the three Commissioners, there are 11 elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, County Surveyor, Prosecuting Attorney, Public Administrator, Recorder of Deeds, Sheriff and Treasurer.

As discussed further in Note I, these financial statements are presented on the regulatory basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP).

A. Reporting Entity

As required by generally accepted accounting principles, as applicable to the regulatory basis of accounting, these financial statements present financial accountability of the County.

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

The financial statements referred to above include only the County of Ripley County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County’s legal entity.

B. Basis of Presentation

The financial statements are presented using accounting practices prescribed or permitted by Missouri law, which include a Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – All Governmental Funds, a Comparative Statement of Receipts, Disbursements and Changes in Cash and Investment Balances – Budget and Actual – All Governmental Funds, and a Statement of Assets and Liabilities Arising from Cash Transactions – Agency Funds.

Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. A fund is considered a separate accounting entity with self-balancing accounts. The following fund types are used by the County:

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

*Governmental Fund Types*

Governmental funds are those through which most governmental functions are financed. The County's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

*Fiduciary Fund Types*

*Agency* – Agency funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds or other governmental units. Agency funds are accounted for and reported similarly to the governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for activities of collections for other taxing units by the Collector of Revenue and other officeholders.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

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

As a result of the use of this regulatory basis of accounting, certain assets (such as accounts receivable and capital assets), certain revenues (such as revenue for billed or provided services not yet collected), certain liabilities (such as accounts payable, certificates of participation bonds and obligations under capital leases) and certain expenditures (such as expenditures for goods or services received but not yet paid) are not recorded in these financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types, if applicable, would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.
2. On or before January 15th, each elected officer and department director will transmit to the County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget included estimated revenues and proposed expenditures for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. Budgeting of appropriations is based upon an estimated unencumbered fund balance at the beginning of the year as well as estimated revenues to be received. The budget to actual comparisons in these financial statements, however, do not present encumbered fund balances, but only compare budgeted and actual revenues and expenditures.
4. A public hearing is conducted to obtain public comment. Prior to its approval by the County Commission, the budget document is available for public inspection.
5. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
6. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by formal vote of the Commission. Adjustments made during the year are reflected in the budget information in the financial statements.

Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year. Individual amendments were not material in relation to the original appropriations which were adopted.

7. Budgets are prepared and adopted on the cash basis of accounting.

State law requires that budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance. Section 50.740 RSMo prohibits expenditures in excess of the approved budgets.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and tax bills are mailed to taxpayers in November, at which time they are payable. All unpaid property taxes become delinquent as of January 1, of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2019 and 2018, for purposes of taxation, was:

	<u>2019</u>	<u>2018</u>
Real Estate	\$ 79,316,190	\$ 76,751,460
Personal Property	22,426,354	21,031,289
Railroad and Utilities	<u>1,821,128</u>	<u>2,700,751</u>
	<u>\$ 103,563,672</u>	<u>\$ 100,483,500</u>

During 2019 and 2018, the County Commission approved a \$0.1433 and \$0.1433 tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year, for purposes of County taxation, as follows:

	<u>2019</u>	<u>2018</u>
Productive Living Board Fund (SB40)	\$ .0955	\$ .0955
Senior Citizens Tax Fund	<u>.0478</u>	<u>.0478</u>
	<u>\$ .1433</u>	<u>\$ .1433</u>

F. Cash and Investments

Cash and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer Funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balances. Cash equivalents include repurchase agreements and any other instruments with an original maturity of 90 days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, provided, however, that no such investment shall be purchased at a price in excess of par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash balances are presented in Note II.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if applicable, are eliminated due to reporting the financial statements on the regulatory basis of accounting.

Legally required transfers are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

II. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed as "Cash and Investment" under each fund's caption. Deposits with maturities greater than three months are considered investments. In addition, cash and investments are separately held by several of the County's funds. Investments of the County consist of certificates of deposit with local banking institutions.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2019, and 2018, the carrying amount of the County's deposits and investments were \$947,488 and \$1,005,571, respectively, and the bank balance was \$4,376,977 and \$4,624,329, respectively. The total bank balances as of December 31, 2019, and 2018 were insured through the Federal Deposit Insurance Corporation and securities set by the County's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits shown above are included in the financial statements at December 31, 2019, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u>	
<u>and Investment Balances – Governmental Funds:</u>	
Deposits	\$ 783,029
Investments	164,459
Total Governmental Funds	<u>947,488</u>
<u>Statement of Assets and Liabilities Arising from Cash</u>	
<u>Transactions – Agency Funds:</u>	
Deposits	<u>3,706,126</u>
Total Agency Funds	<u>3,706,126</u>
Total Deposits and Investments as of December 31, 2019	<u>\$ 4,653,614</u>

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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II. DEPOSITS AND INVESTMENTS (concluded)

The carrying values of deposits at December 31, 2018, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash</u> <u>and Investment Balances – Governmental Funds:</u>	
Deposits	\$ 843,468
Investments	<u>162,103</u>
Total Governmental Funds	1,005,571
<u>Statement of Assets and Liabilities Arising from Cash</u> <u>Transactions – Agency Funds:</u>	
Deposits	<u>3,931,184</u>
Total Agency Funds	<u>3,931,184</u>
Total Deposits and Investments as of December 31, 2018	\$ <u>4,936,755</u>

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2019, and 2018.

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government's name. The County does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the County or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk

Investment interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County's investments were not exposed to concentration of investment credit risk for the years ended December 31, 2019, and 2018.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

III. LONG-TERM DEBT

In 2013, the County entered into a lease agreement for \$569,257 with Caterpillar Financial Services for the purchase of three 12M2 Motor Graders. The County is required to make five annual payments of \$45,480.81 and one balloon payment of \$405,000. The lease agreement carries an interest rate of 2.50%. Caterpillar Financial Services is the holder of this lease. The lease was paid off during the 2018 fiscal year.

In 2018, the County entered into a lease agreement for \$712,866.66 with Caterpillar Financial Services for the purchase of three 12M3 Caterpillar Motor Graders. The County is required to make five annual payments of \$100,429.98 and one balloon payment of \$330,000. The lease agreement carries an interest rate of 4.21%. Caterpillar Financial Services is the holder of this lease.

As of December 31, 2019, the unpaid principal balances of the lease purchase agreements were \$642,850.71.

Description	Balance Prior Year 12/31/2018	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2019	Interest Paid Current Year
John Deere Motor Graders	\$ 712,866.66	\$ -	\$ 70,015.95	\$ 642,850.71	\$ 30,414.03
	<u>\$ 712,866.66</u>	<u>\$ -</u>	<u>\$ 70,015.95</u>	<u>\$ 642,850.71</u>	<u>\$ 30,414.03</u>

The future payments for the lease purchase agreements of the County are as follows:

December 31,	Interest	Principal	Total
2020	\$ 27,036.42	\$ 73,393.56	\$ 100,429.98
2021	23,943.12	76,486.86	100,429.98
2022	20,719.53	79,710.45	100,429.98
2023	17,170.14	413,259.84	430,429.98
	<u>\$ 88,869.21</u>	<u>\$ 642,850.71</u>	<u>\$ 731,719.92</u>

As of December 31, 2018, the unpaid principal balances of the lease purchase agreements were \$712,866.66.

Description	Balance Prior Year 12/31/2017	Current Year Additions	Current Year Deletions & Payments	Balance 12/31/2018	Interest Paid Current Year
John Deere Motor Graders	\$ 439,493.46	\$ 712,866.66	\$ 439,493.46	\$ 712,866.66	\$ 10,987.35
	<u>\$ 439,493.46</u>	<u>\$ 712,866.66</u>	<u>\$ 439,493.46</u>	<u>\$ 712,866.66</u>	<u>\$ 10,987.35</u>

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

III. LONG-TERM DEBT (concluded)

The future payments for the lease purchase agreements of the County are as follows:

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	\$ 30,414.03	\$ 70,015.95	\$ 100,429.98
2020	27,036.42	73,393.56	100,429.98
2021	23,943.12	76,486.86	100,429.98
2022	20,719.53	79,710.45	100,429.98
2023	17,170.14	413,259.84	430,429.98
	<u>\$ 119,283.24</u>	<u>\$ 712,866.66</u>	<u>\$ 832,149.90</u>

In February of 2017, the Sheriff's Office entered into a capital lease agreement with Nova Copy for a copier. Total lease payments are \$152.72 a month, \$43.32 for the copier and \$109.40 for the maintenance, for 48 months. The implied interest rate on the lease is 5.11%. The lease expires in February of 2021.

<u>Description</u>	<u>Balance Prior Year 12/31/2018</u>	<u>Current Year Additions</u>	<u>Current Year Deletions &amp; Payments</u>	<u>Balance 12/31/2019</u>	<u>Interest Paid Current Year</u>
Nova Copier	\$ 1,064.05	\$ -	\$ 476.51	\$ 587.54	\$ 43.33
	<u>\$ 1,064.05</u>	<u>\$ -</u>	<u>\$ 476.51</u>	<u>\$ 587.54</u>	<u>\$ 43.33</u>

The future payments for the capital lease of the County are as follows:

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2020	\$ 18.39	\$ 501.45	\$ 519.84
2021	0.55	86.09	86.64
	<u>\$ 18.94</u>	<u>\$ 587.54</u>	<u>\$ 606.48</u>

<u>Description</u>	<u>Balance Prior Year 12/31/2017</u>	<u>Current Year Additions</u>	<u>Current Year Deletions &amp; Payments</u>	<u>Balance 12/31/2018</u>	<u>Interest Paid Current Year</u>
Nova Copier	\$ 1,516.86	\$ -	\$ 452.81	\$ 1,064.05	\$ 67.03
	<u>\$ 1,516.86</u>	<u>\$ -</u>	<u>\$ 452.81</u>	<u>\$ 1,064.05</u>	<u>\$ 67.03</u>

The future payments for the capital lease of the County are as follows:

<u>December 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2019	\$ 43.33	\$ 476.51	\$ 519.84
2020	18.39	501.45	519.84
2021	0.55	86.09	86.64
	<u>\$ 62.27</u>	<u>\$ 1,064.05</u>	<u>\$ 1,126.32</u>

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

IV. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2019, and 2018 are as follows:

	2019		2018	
	Transfers In	Transfers Out	Transfers In	Transfers Out
General Revenue Fund	\$ 197,000	\$ 560,800	\$ 48,112	\$ 443,350
Special Road and Bridge Fund	532,422	197,000	196,768	43,000
Law Enforcement Sales Tax Fund	373,086	-	475,968	-
Assessment Fund	10,500	-	-	-
Collector's Tax Maintenance Fund	-	-	-	2,612
Forest Service Title III Fund	-	44,714	-	46,779
Law Enforcement Restitution Fund	-	45,000	-	89,000
Law Enforcement Training Fund	2,000	-	-	-
Prosecuting Attorney Administrative Handling Cost Fund	-	8,647	-	5,120
Recorder User Fee Fund	-	-	-	2,500
FEMA Flood Fund	-	262,147	-	91,837
Agency Funds	3,300	-	3,350	-
TOTAL	\$ <u>1,118,308</u>	\$ <u>1,118,308</u>	\$ <u>724,198</u>	\$ <u>724,198</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 Revenue Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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V. 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 and who terminated employment after December 31, 1999, 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%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement.

Benefit provisions are fixed by state statute 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, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, 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% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions (other than those made by the County) are refunded to the employee.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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V. COUNTY EMPLOYEES' RETIREMENT FUND (CERF) (Concluded)

B. Contributions (concluded)

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. Counties may elect to make all or a portion of the required 4% contribution on behalf of employees. Total contributions remitted to CERF for the years ended December 31, 2019, and 2018 were \$64,127 and \$60,274, respectively.

VI. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$3,366 and \$3,366, respectively, for the years ended December 31, 2019, and 2018.

VII. POST-EMPLOYMENT BENEFITS

The County does not provide post-employment benefits except as mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County. The County had no COBRA participants at December 31, 2019, and December 31, 2018.

VIII. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is not involved in any pending litigation as of the audit report date.

B. Compensated Absences

The County provides each full-time or seasonal/temporary employee with sick leave equal to one-half of regular work day each pay period, with the leave to be added at the end of each pay period. Sick leave may accrue and roll over to the subsequent calendar year in an amount not to exceed four regular work days. Upon termination, an employee will not be reimbursed for any unused sick days.

Vacation is accrued based on years of service with a maximum of 17 days of vacation awarded each year after 25 or more years of service. For those employees with service greater than one year, vacation leave shall accrue proportionately each pay period following the anniversary of the employee's hire date. Vacation leave does not accrue and is forfeited if not used within one year of the anniversary of an employee's hire date. Upon termination, an employee will be paid for any remaining vacation leave accrued. Vacation and sick leave have not been subjected to auditing procedures.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019 AND 2018

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VIII. CLAIMS COMMITMENTS AND CONTINGENCIES (Concluded)

C. Federal and State Assisted Programs

The County has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

IX. RISK MANAGEMENT

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

The County is a member participant in a public entity risk pool which is a corporate and political body created pursuant to state statute (Section 537.700 RSMo.). The purpose of the risk pool is to provide liability protection to participating public entities, their officials, and employees. Annual contributions are collected based on actuarial projections to produce sufficient funds to pay losses and expenses. Should contributions not produce sufficient funds to meet its obligations, the risk pool is empowered with the ability to make special assessments. Members are jointly and severally liable for all claims against the risk pool.

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

X. SUBSEQUENT EVENTS

There are no subsequent events to report up to the date of the audit report.

XI. PRIOR PERIOD ADJUSTMENT

The prior audit cash balances at December 31, 2017, has been adjusted to \$1,181,449 for a net adjustment of (32.66). The adjustment was made to reclassify the Prosecuting Attorney Retirement Fund as an Agency Fund.

**SUPPLEMENTARY SCHEDULES AND AUDITOR'S REPORT**

## **STATE COMPLIANCE SECTION**

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SCHEDULE OF STATE FINDINGS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2019, expenditures exceeded those budgeted for the Prosecuting Attorney Administrative Handling Cost Fund.
- II. For the year ended December 31, 2019, the Sheriff's Forfeiture Fund was deficit budgeted.

## **FEDERAL COMPLIANCE SECTION**



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

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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*

Independent Auditor's Report

To the County Commission  
The County of Ripley, Missouri

We have audited, in accordance with the 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, the financial statements of the County of Ripley ("County") as of and for the years ended December 31, 2019, and 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 18, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [2019-001, 2019-002]

## **Compliance and Other Matters**

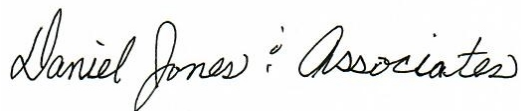
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

## **The County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Daniel Jones & Associates".

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
ARNOLD, MISSOURI

August 18, 2020



**Daniel Jones  
& Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

To The County Commission  
The County of Ripley, Missouri

**Report on Compliance for Each Major Federal Program**

We have audited the County of Ripley's ("County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the years ended December 31, 2019, and 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of 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, 2019, and 2018.

## Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

*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 a 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-003, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Daniel Jones & Associates*

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
ARNOLD, MISSOURI

August 18, 2020

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	December 31, 2019		December 31, 2018	
			Provided to Sub-Recipients	Total Federal Expenditures	Provided to Sub-Recipients	Total Federal Expenditures
<b><u>U.S. Department of Homeland Security</u></b>						
Passed Through State Department of Public Safety:						
Disaster Grants - Public Assistance Grants (Presidentially declared disasters)	97.036	N/A	\$ -	\$ 162,606.12	\$ -	\$ 257,888.89
Emergency Management Performance Grants	97.042	N/A	-	3,095.15	-	5,362.18
<b>Total U.S. Department of Homeland Security</b>			-	165,701.27	-	263,251.07
<b><u>U.S. Department of the Interior</u></b>						
Direct Program:						
PILT - Payments in Lieu of Taxes	15.226	N/A	-	149,266.00	-	223,008.00
Passed Through Missouri Office of Administration:						
National Forest Acquired Lands	15.438	N/A	138,638.96	138,638.96	148,329.56	148,329.56
<b>Total U.S. Department of the Interior</b>			138,638.96	287,904.96	148,329.56	371,337.56
<b><u>U.S. Department of Justice</u></b>						
Passed Through the Missouri Department of Public Safety:						
Crime Victim Assistance	16.575		-	38,192.31	-	36,008.14
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-LLEBG-074	-	9,998.90	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-LLEBG-076	-	-	-	8,508.80
Subtotal CFDA# 16.738			-	9,998.90	-	8,508.80
<b>Total U.S. Department of Justice</b>			-	48,191.21	-	44,516.94
<b><u>U.S. Department of Transportation</u></b>						
Passed Through the Highway and Transportation Commission:						
Highway Planning and Construction	20.205	BRO-B091(13)	-	27,588.71	-	-
Highway Planning and Construction	20.205	BRO-B091(15)	-	20,929.03	-	-
Total Highway Planning and Construction			-	48,517.74	-	-
Passed Through University of Central Missouri:						
Alcohol Open Container Requirements	20.607	18-154-AL-154	-	-	-	1,168.02
Alcohol Open Container Requirements	20.607	19-154-AL-019	-	659.74	-	194.67
Alcohol Open Container Requirements	20.607	20-154-AL-017	-	389.36	-	-
Subtotal CFDA# 20.607			-	1,049.10	-	1,362.69
<b>Total U.S. Department of Transportation</b>			-	49,566.84	-	1,362.69
<b><u>U.S. Department of Health and Human Services</u></b>						
Passed Through Missouri Department of Social Services:						
Child Support Enforcement	93.563	N/A	-	16,064.98	-	17,410.17
<b>Total U.S. Department of Health and Human Services</b>			-	16,064.98	-	17,410.17
<b><u>U.S. Department of Housing and Urban Development</u></b>						
Passed Through Missouri Department of Economic Development:						
Community Development Block Grant	14.228	N/A	-	475.00	-	-
Emergency Shelter Grants Program	14.231	N/A	-	-	-	51,935.05
<b>Total U.S. Department of Housing and Urban Development</b>			-	475.00	-	51,935.05
<b><u>U.S. Department of Agriculture</u></b>						
Passed Through Missouri Office of Administration:						
Schools and Roads - Grants to States	10.665	N/A	176,055.33	220,069.15	184,102.83	230,128.54
<b>Total U.S. Department of Agriculture</b>			176,055.33	220,069.15	184,102.83	230,128.54
<b>Total Expenditures of Federal Awards</b>			\$ 314,694.29	\$ 787,973.41	\$ 332,432.39	\$ 979,942.02

The accompanying notes are an integral part of this schedule.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the County of Ripley under programs of the federal government for the years ended December 31, 2019 and 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Ripley, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County of Ripley.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 4 – SUB-RECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County provided federal awards to sub-recipients as follows:

<u>Program Title</u>	<u>Sub-Recipient</u>	<u>Year</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Sub-Recipient</u>
Schools and Roads - Grants to States	Doniphan Road District	2019	10.665	\$ 1,207.75
Schools and Roads - Grants to States	Doniphan Road District	2018	10.665	1,262.96
Schools and Roads - Grants to States	Bennett Road District	2019	10.665	6,740.45
Schools and Roads - Grants to States	Bennett Road District	2018	10.665	7,048.56
Schools and Roads - Grants to States	Jordan Road District	2019	10.665	7,635.69
Schools and Roads - Grants to States	Jordan Road District	2018	10.665	7,984.72
Schools and Roads - Grants to States	Mabrey Bay Road District	2019	10.665	2,105.65
Schools and Roads - Grants to States	Mabrey Bay Road District	2018	10.665	2,201.90
Schools and Roads - Grants to States	Pine-Bardley Road District	2019	10.665	10,737.68
Schools and Roads - Grants to States	Pine-Bardley Road District	2018	10.665	11,228.50
Schools and Roads - Grants to States	Ponder-Gatewood Road District	2019	10.665	2,356.37
Schools and Roads - Grants to States	Ponder-Gatewood Road District	2018	10.665	2,464.08
Schools and Roads - Grants to States	Running Water Road District	2019	10.665	9,446.18
Schools and Roads - Grants to States	Running Water Road District	2018	10.665	9,877.97
Schools and Roads - Grants to States	Tucker Bay Road District	2019	10.665	3,784.06
Schools and Roads - Grants to States	Tucker Bay Road District	2018	10.665	3,957.03
Schools and Roads - Grants to States	Couch R-I School District	2019	10.665	24,786.76
Schools and Roads - Grants to States	Couch R-I School District	2018	10.665	25,919.76
Schools and Roads - Grants to States	Winona R-III School District	2019	10.665	9,574.08
Schools and Roads - Grants to States	Winona R-III School District	2018	10.665	10,011.72
Schools and Roads - Grants to States	Alton R-IV School District	2019	10.665	97,680.65
Schools and Roads - Grants to States	Alton R-IV School District	2018	10.665	102,145.64
National Forest Acquired Lands	Doniphan Road District	2019	15.438	951.07
National Forest Acquired Lands	Doniphan Road District	2018	15.438	1,017.55
National Forest Acquired Lands	Bennett Road District	2019	15.438	5,307.93
National Forest Acquired Lands	Bennett Road District	2018	15.438	5,678.94
National Forest Acquired Lands	Jordan Road District	2019	15.438	6,012.90
National Forest Acquired Lands	Jordan Road District	2018	15.438	6,433.20
National Forest Acquired Lands	Mabrey Bay Road District	2019	15.438	1,658.15
National Forest Acquired Lands	Mabrey Bay Road District	2018	15.438	1,774.05
National Forest Acquired Lands	Pine-Bardley Road District	2019	15.438	8,455.65
National Forest Acquired Lands	Pine-Bardley Road District	2018	15.438	9,046.68
National Forest Acquired Lands	Ponder-Gatewood Road District	2019	15.438	1,855.58
National Forest Acquired Lands	Ponder-Gatewood Road District	2018	15.438	1,985.28
National Forest Acquired Lands	Running Water Road District	2019	15.438	7,438.62
National Forest Acquired Lands	Running Water Road District	2018	15.438	7,958.57
National Forest Acquired Lands	Tucker Bay Road District	2019	15.438	2,979.85
National Forest Acquired Lands	Tucker Bay Road District	2018	15.438	3,188.13
National Forest Acquired Lands	Couch R-I School District	2019	15.438	19,518.92
National Forest Acquired Lands	Couch R-I School District	2018	15.438	20,883.26
National Forest Acquired Lands	Winona R-III School District	2019	15.438	7,539.34
National Forest Acquired Lands	Winona R-III School District	2018	15.438	8,066.33
National Forest Acquired Lands	Alton R-IV School District	2019	15.438	76,920.95
National Forest Acquired Lands	Alton R-IV School District	2018	15.438	82,297.57
Total Provided to Sub-Recipients				<u>\$ 647,126.68</u>

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statements

1. Type of auditor's report issued: Unmodified – Regulatory Basis
2. Internal control over financial reporting:
  - a. Material weakness(es) identified? 2019 ☐ Yes ☒ No  
2018 ☐ Yes ☒ No
  - b. Significant deficiency(ies) identified? 2019 ☒ Yes ☐ None Reported  
2018 ☒ Yes ☐ None Reported
3. Noncompliance material to financial statements noted? 2019 ☐ Yes ☒ No  
2018 ☐ Yes ☒ No

B. Federal Awards

1. Internal control over major federal programs:
  - a. Material weakness(es) identified? 2019 ☐ Yes ☒ No  
2018 ☐ Yes ☒ No
  - b. Significant deficiency(ies) identified? 2019 ☒ Yes ☐ None Reported  
2018 ☒ Yes ☐ None Reported
2. Type of auditor's report issued on compliance for major federal programs: 2019 - Unmodified  
2018 - Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? 2019 ☒ Yes ☐ No  
2018 ☒ Yes ☐ No



THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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II. FINANCIAL STATEMENT FINDINGS (concluded)

2019-002      Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls. This is a repeat finding of FS 2017-002.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Becky York, and her office phone number is (573)996-3215.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2019-003	Federal Grantor:	All
	Pass-Through Grantor:	All
	Federal CFDA Number:	All
	Program Title:	All
	Pass-Through Entity	
	Identification Number:	All
	Award year	2019, 2018
	Type of Finding	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective risk assessment over Federal awards, regulation and the terms and conditions of the Federal awards.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

2019-003      Criteria: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) require the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County has not prepared the required risk assessment over federal awards. This is a repeat finding of SA 2017-001.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward and formally documented. This is a repeat finding.

Views of responsible officials and planned corrective actions: The County practices a number of checks and balances but has not formally documented a written policy. The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the County Commission is (573) 966-3215.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

FS 2017-001     Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared for the County.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of internal controls for each office. Many of the offices have practices of internal controls in place but not written policies; the County Clerk has a written policy. The County Clerk is Becky York, and her office phone number is (573)996-3215.

Status: The finding is repeated in the current audit period as 2019-001.

FS 2017-002     Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there were no formal fraud risk assessments implemented.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS (concluded)

FS 2017-002    Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Becky York, and her office phone number is (573)996-3215.

Status: The finding is repeated in the current audit period as 2019-002.

II. PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SA 2017-001	Federal Grantor:	All Federal Grantors listed on SEFA Schedule
	Pass-Through Grantor:	All Federal Pass-Through Entities listed on SEFA Schedule
	Federal CFDA Number:	All Federal CFDA Numbers listed on SEFA Schedule
	Program Title:	All Federal Programs listed on SEFA Schedule
	Award year	2017, 2016
	Type of Finding	Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective internal controls over Federal awards, regulation and the terms and conditions of the Federal awards.

THE COUNTY OF RIPLEY  
DONIPHAN, MISSOURI  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEARS ENDED DECEMBER 31, 2019 AND 2018

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III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (concluded)

SA 2017-001 Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* require the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County was not aware of the required risk assessment over federal awards.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward.

Views of responsible officials and planned corrective actions: The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the Clerk's office is (573) 966-3215.

Status: This finding is repeated as 2019-003.



# Daniel Jones & Associates

MEMBERS OF  
MISSOURI SOCIETY OF CPA'S  
AMERICAN INSTITUTE OF CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

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August 18, 2020

To the County Commission  
The County of Ripley, Missouri

In planning and performing our audit of the regulatory based financial statements of the County of Ripley (the "County") as of and for the years ended December 31, 2019 and December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of 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 following deficiencies in the County's internal control to be significant deficiencies as noted in section I.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiencies Considered to be Significant
- II. Information Required by Professional Standards

The County's management has provided written responses to the findings in this report that were identified in our audit. These responses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the County Commission, County Office Holders, the Missouri State Auditor and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DANIEL JONES & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
ARNOLD, MISSOURI

## **I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT**

2019-001      Criteria: Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which is effective for periods ending on or after December 15, 2009, as amended by SAS No. 122, *Statements on Auditing Standards: Clarification and Recodification*, considers inadequate documentation of the components of internal control to be at least a significant deficiency.

Condition: Documentation of the County's internal controls has not been prepared for the County.

Context: During discussions with management, we noted that internal control documentation has not been prepared.

Effect: SAS 122 considers inadequate documentation of the components of internal control to be at least a significant deficiency. Without documented internal controls, the County may not be able to ensure that controls are in place, communicated and operating effectively.

Cause: The County did not prepare the required documentation. This is a repeat finding of FS 2017-001.

Recommendation: We recommend that the County develop the required internal control documentation. In addition, we recommend studying the COSO internal control guidance and tools as a means to begin the process. Once this documentation is complete, those charged with governance have a responsibility to understand the controls and ensure they are operating effectively.

Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of internal controls for each office. Many of the offices have practices of internal controls in place but not written policies; the County Clerk has a written policy. The County Clerk is Becky York, and her office phone number is (573)996-3215.

2019-002      Criteria: Antifraud programs and controls are the policies and procedures put in place by an organization to help ensure that management directives are carried out. They are part of the overall system of internal control established to achieve reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Condition: During our audit, we noted there is no formal fraud risk assessment in place.

Context: During discussions with management, we noted there was no formal fraud risk assessments implemented.

Effect: Lack of an appropriate risk assessment process may result in certain risks not being identified by County's management. Opportunities to commit and conceal a fraud or irregularity may go undetected by management without proper assessment procedures.

Cause: Management has not prepared documentation of risk assessments, including identified risks and mitigating controls. This is a repeat finding of FS 2017-002.

Recommendation: We recommend that the County address various risks in the environment, including risk of fraud occurring by performing assessments to identify, analyze and manage these risks.

## **I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT (concluded)**

2019-002      Views of responsible officials and planned corrective actions: The County Commission will work with each of the various officeholders on developing the required documentation of fraud risk management for each office. Many of the offices have practices of fraud risk management in place but not written policies; the County Clerk has a written policy. The County Clerk is Becky York, and her office phone number is (573)996-3215.

2019-003      Federal Grantor:                      All  
Pass-Through Grantor:                All  
Federal CFDA Number:                All  
Program Title:                          All  
Pass-Through Entity  
Identification Number:                All  
Award year                                2019, 2018  
Type of Finding                          Other Information – Significant Deficiency

Information on the federal program: The County must establish and maintain effective risk assessment over Federal awards, regulation and the terms and conditions of the Federal awards.

Criteria: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) require the auditee to document risk assessment over federal awards.

Condition: Through auditing procedures, we identified that the County has not prepared the required risk assessment over federal awards.

Questioned Costs: Not applicable

Context: During the audit of federal programs, we discovered that the County has not prepared the required risk assessment over federal awards.

Effect: No risk assessment over federal awards.

Cause: The County has not prepared the required risk assessment over federal awards. This is a repeat finding of SA 2017-001.

Recommendation: The County should implement procedures to ensure that the risk assessment over federal awards are addressed going forward and formally documented. This is a repeat finding.

Views of responsible officials and planned corrective actions: The County practices a number of checks and balances but has not formally documented a written policy. The County is in the process of preparing the required risk assessment for federal programs and hopes to have the documentation completed for the next audit period. The phone number for the County Commission is (573) 966-3215.

## II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

### Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2019 and 2018 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Due to the County applying the regulatory basis of accounting, no estimates are made during the preparation of financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 18, 2020.

## **II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (concluded)**

### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the County’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We were engaged to report the schedule of expenditure of federal awards, which accompanies the financial statements but is not RSI (required supplementary information). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity. Although we were able to track receipts and transfers to the law enforcement sales tax fund for Title III funds, we were not able to determine what law enforcement used the funds for. We recommend keeping these grant funds in a separate account to properly track the expenses. Title III funds should only be used to (1) carry out activities under the Firewise Communities program to provide to homeowners in fire-sensitive ecosystems education on, and assistance with implementing, techniques in home siting, home construction, and home landscaping that can increase the protection of people and property from wildfires; (2) reimburse participating county for search and rescue and other emergency services, including firefighting, that are (a) performed on federal land and (b) paid for by the participating county; and (3) develop community wildfire protection plans in coordination with the appropriate Secretary concerned. We will review this during the next audit and if corrective action has not been implemented, a finding will be issued.

# County of Ripley, Missouri

Ripley County Courthouse  
100 Courthouse Sq.  
Doniphan, Missouri 63935

## CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) 12/31/2019 AND 12/31/2018

FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2019-001	The County will work to develop an internal control document to ensure that controls are in place, communicated and operating effectively.	12/31/2020	BECKY YORK, COUNTY CLERK
2019-002	The County will work to implement a formal fraud risk assessment. Then follow with assessments to identify, analyze and manage risks.	12/31/2020	BECKY YORK, COUNTY CLERK
2019-003	The County Clerk is in the process of preparing the needed documentation to document their internal control structure in conformity with the <i>Uniform Guidance</i> .	12/31/2020	BECKY YORK, COUNTY CLERK