



SCOTT FITZPATRICK

MISSOURI STATE AUDITOR

To the County Commission
and
Officeholders of Ripley County, Missouri

The Office of the State Auditor contracted for an audit of Ripley County's financial statements for the 2 years ended December 31, 2023, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Scott Fitzpatrick".

Scott Fitzpatrick
State Auditor

October 2024
Report No. 2024-082



Recommendations in the contracted audit of Ripley County

2023-001	The county implement internal controls to ensure that the Schedule of Expenditures of Federal Awards completely and accurately states the expenditures of federal awards of the county each year.
Public Administrator Ward Expense Documentation	The Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

ANNUAL FINANCIAL REPORT

RIPLEY COUNTY, MISSOURI

For the Years Ended
December 31, 2023 and 2022

McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

RIPLEY COUNTY, MISSOURI

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INTRODUCTORY SECTION

RIPLEY COUNTY, MISSOURI
List of Elected Officials 2022-2023

County Commission

Presiding Commissioner – Jesse Roy
Commissioner, Western District – Keith Whiteside
Commissioner, Eastern District – Gary Emmons

Other Elected Officials

Assessor – Randi D. Ederer
Circuit Clerk – Ruth Austin
Collector – Marcia L. Tackett
County Clerk – Michael A. Williams
Coroner – Mike Jackson
Prosecuting Attorney – Matt Michel
Public Administrator – Donna Barnett
Recorder – Donnie Johnson, Jr.
Sheriff – Mike Barton
Treasurer – Terry L. Slayton
Surveyor – William Troy Ayers

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Ripley County, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ripley County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Ripley County, Missouri, as of December 31, 2022 and 2023, 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 as described in Note 1.

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 section of our report, 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 Ripley County, Missouri, as of December 31, 2022 and 2023, or the changes in financial position thereof for the years then ended.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ripley County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by Ripley County, Missouri 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 Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri Law. 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ripley County, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ripley County, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Ripley County, Missouri's basic financial statements. The accompanying 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*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information 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. The 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 28, 2024, on our consideration of Ripley County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Ripley County, Missouri'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 Ripley County, Missouri's internal control over financial reporting and compliance.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2024

RIPLEY COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	January 1, 2022	Receipts 2022	Disbursements 2022	December 31, 2022	Receipts 2023	Disbursements 2023	December 31, 2023
General Revenue	\$ 883,494	\$ 1,537,846	\$ 1,171,196	\$ 1,250,144	\$ 2,650,256	\$ 3,004,067	\$ 896,333
Special Road and Bridge	79,160	641,870	606,301	114,729	1,715,157	1,616,957	212,929
Assessment	8,166	183,526	147,190	44,502	156,485	192,351	8,636
Law Enforcement Sales Tax	109,035	1,207,973	1,316,708	300	1,810,095	1,798,090	12,305
Children's Trust	287	478	-	765	97	862	-
COVID-19 Relief	1,292,637	1,722,816	534,919	2,480,534	446,184	1,872,376	1,054,342
Domestic Violence	606	1,071	836	841	1,280	1,864	257
Election Grant	-	-	-	-	-	-	-
FEMA Flood	-	9,339	9,339	-	-	-	-
Forest Service Title III	-	49,433	40,000	9,433	30,789	36,300	3,922
HAVA Equipment	-	15,636	-	15,636	345	15,981	-
Health Alliance	662,864	16,593	169,866	509,591	13,012	-	522,603
Law Enforcement Training	368	1,241	1,170	439	4,612	4,619	432
Local Law Enforcement Block Grant	-	-	-	-	-	-	-
Prosecuting Attorney Training	1,933	1,006	-	2,939	764	1,023	2,680
Real Estate Management	80,220	56,197	54,920	81,497	56,367	17,047	120,817
Community Projects	100	698,246	698,246	100	3,153,614	3,153,614	100
Detention Center Loan	-	149,625	149,625	-	32,753	32,753	-
Collector's Tax Maintenance	24,946	22,701	22,827	24,820	23,620	22,416	26,024
Election Services	45,143	1,763	1,875	45,031	9,774	-	54,805
Treatment Court	17,287	3,752	3,558	17,481	6,205	5,891	17,795
Law Enforcement Restitution	36,288	44,418	60,000	20,706	18,686	37,000	2,392
Prosecuting Attorney Administrative Handling Cost	3,587	1,566	5,144	9	2,053	155	1,907
Recorder User Fee	26,017	9,936	9,142	26,811	40,381	58,355	8,837
Senior Citizens Tax	37,214	57,686	53,831	41,069	53,885	60,000	34,954
Sheriff's Civil Fee	5,073	9,536	12,545	2,064	8,691	10,086	669
Sheriff's Forfeiture	446	11	-	457	12	-	469
Sheriff's Revolving	20,053	5,677	22,661	3,069	2,356	4,467	958
Commissary	-	-	-	-	12,903	-	12,903
Opioid Settlement	-	-	-	-	49,317	-	49,317
Productive Living Board (SB40)	245,457	214,824	235,903	224,378	208,260	219,150	213,488
Total	\$ 3,580,381	\$ 6,664,766	\$ 5,327,802	\$ 4,917,345	\$ 10,507,953	\$ 12,165,424	\$ 3,259,874

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

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

GENERAL REVENUE FUND					
Year Ended December 31,					
	2022		2023		
	Budget	Actual	Budget	Actual	
RECEIPTS					
Property taxes	\$ 10,000	\$ 10,008	\$ 10,000	\$ 11,108	
Sales taxes	605,000	590,461	650,000	810,365	
Intergovernmental	246,800	196,136	258,670	209,958	
Charges for services	185,900	255,149	199,200	204,203	
Interest	25,000	24,304	25,000	24,018	
Other	124,350	73,971	22,000	58,092	
Transfers in	1,385,000	387,817	2,385,705	1,332,512	
Total Receipts	<u>\$ 2,582,050</u>	<u>\$ 1,537,846</u>	<u>\$ 3,550,575</u>	<u>\$ 2,650,256</u>	
DISBURSEMENTS					
County Commission	\$ 94,000	\$ 91,238	\$ 95,000	\$ 93,233	
County Clerk	103,825	84,560	112,200	91,050	
Elections	45,000	34,774	15,000	6,784	
Buildings and grounds	114,500	113,149	125,000	123,973	
Employee fringe benefits	117,000	94,497	271,000	219,057	
Treasurer	45,800	44,301	46,000	44,652	
Collector	97,090	80,666	97,090	95,248	
Recorder of Deeds	78,905	79,988	88,400	86,666	
Circuit Clerk	14,500	8,257	14,500	8,371	
Court administration	-	-	-	-	
Public Administrator	63,700	51,111	65,000	51,504	
Other County government	1,596,315	323,710	2,483,030	1,627,257	
Health and welfare	-	-	-	-	
Transfers out	223,900	164,945	569,900	556,272	
Emergency fund	75,812	-	110,000	-	
Total Disbursements	<u>\$ 2,670,347</u>	<u>\$ 1,171,196</u>	<u>\$ 4,092,120</u>	<u>\$ 3,004,067</u>	
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	\$ (88,297)	\$ 366,650	\$ (541,545)	\$ (353,811)	
CASH AND INVESTMENTS, JANUARY 1	<u>883,494</u>	<u>883,494</u>	<u>1,250,144</u>	<u>1,250,144</u>	
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 795,197</u>	<u>\$ 1,250,144</u>	<u>\$ 708,599</u>	<u>\$ 896,333</u>	

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

RIPLEY COUNTY, MISSOURI

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

	SPECIAL ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	581,000	617,579	634,000	711,722	32,000	40,182	40,000	36,719
Charges for services	30,000	10,823	10,000	300	94,000	110,344	97,500	95,341
Interest	3,500	3,238	3,500	4,239	500	608	500	520
Other	54,800	822	380,000	429,198	-	100	4,500	1,848
Transfers in	-	9,408	691,000	569,698	12,000	32,292	22,057	22,057
Total Receipts	<u>\$ 669,300</u>	<u>\$ 641,870</u>	<u>\$ 1,718,500</u>	<u>\$ 1,715,157</u>	<u>\$ 138,500</u>	<u>\$ 183,526</u>	<u>\$ 164,557</u>	<u>\$ 156,485</u>
DISBURSEMENTS								
Salaries	\$ 211,500	\$ 159,586	\$ 211,500	\$ 181,383	\$ 95,880	\$ 100,231	\$ 100,300	\$ 103,526
Employee fringe benefits	32,000	31,066	32,000	30,555	10,000	11,326	12,000	11,016
Materials and supplies	204,300	187,297	224,500	223,238	5,000	4,005	4,100	2,861
Services and other	108,315	100,732	97,500	108,829	23,000	10,384	37,000	17,999
Capital outlay	100,430	100,430	1,013,000	983,063	11,500	21,244	13,500	29,681
Construction	1,000	-	114,000	64,889	-	-	-	-
Transfers out	60,000	27,190	25,000	25,000	-	-	37,270	27,268
Total Disbursements	<u>\$ 717,545</u>	<u>\$ 606,301</u>	<u>\$ 1,717,500</u>	<u>\$ 1,616,957</u>	<u>\$ 145,380</u>	<u>\$ 147,190</u>	<u>\$ 204,170</u>	<u>\$ 192,351</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (48,245)</u>	<u>\$ 35,569</u>	<u>\$ 1,000</u>	<u>\$ 98,200</u>	<u>\$ (6,880)</u>	<u>\$ 36,336</u>	<u>\$ (39,613)</u>	<u>\$ (35,866)</u>
CASH AND INVESTMENTS, JANUARY 1	<u>79,160</u>	<u>79,160</u>	<u>114,729</u>	<u>114,729</u>	<u>8,166</u>	<u>8,166</u>	<u>44,502</u>	<u>44,502</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 30,915</u>	<u>\$ 114,729</u>	<u>\$ 115,729</u>	<u>\$ 212,929</u>	<u>\$ 1,286</u>	<u>\$ 44,502</u>	<u>\$ 4,889</u>	<u>\$ 8,636</u>

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

RIPLEY COUNTY, MISSOURI

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

	LAW ENFORCEMENT SALES TAX FUND				CHILDREN'S TRUST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	585,000	563,324	1,105,000	978,508	-	-	-	-
Intergovernmental	330,000	292,837	335,675	270,005	-	-	-	-
Charges for services	4,000	9,486	1,100	9,584	750	465	450	75
Interest	5,000	1,711	2,000	1,123	10	13	10	22
Other	52,500	15,081	5,000	11,175	-	-	-	-
Transfers in	330,499	325,534	656,744	539,700	-	-	-	-
Total Receipts	\$ 1,306,999	\$ 1,207,973	\$ 2,105,519	\$ 1,810,095	\$ 760	\$ 478	\$ 460	\$ 97
DISBURSEMENTS								
Salaries	\$ 561,500	\$ 588,811	\$ 874,271	\$ 908,104	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	65,000	65,271	101,000	88,302	-	-	-	-
Materials and supplies	26,700	27,142	168,969	128,397	-	-	-	-
Services and other	755,700	629,534	722,679	663,549	800	-	1,225	862
Capital outlay	7,000	5,882	8,800	9,506	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	68	230,000	232	-	-	-	-
Total Disbursements	\$ 1,415,900	\$ 1,316,708	\$ 2,105,719	\$ 1,798,090	\$ 800	\$ -	\$ 1,225	\$ 862
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (108,901)	\$ (108,735)	\$ (200)	\$ 12,005	\$ (40)	\$ 478	\$ (765)	\$ (765)
CASH AND INVESTMENTS, JANUARY 1	109,035	109,035	300	300	287	287	765	765
CASH AND INVESTMENTS, DECEMBER 31	\$ 134	\$ 300	\$ 100	\$ 12,305	\$ 247	\$ 765	\$ -	\$ -

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

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

	COVID-19 RELIEF FUND				DOMESTIC VIOLENCE FUND			
	Year Ended December 31,		Year Ended December 31,					
	2022	2023	2022	2023	2022	2023	2022	2023
RECEIPTS	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	1,693,126	402,607	402,607	-	-	-	-
Charges for services	-	-	-	-	1,120	1,044	1,044	1,253
Interest	-	29,690	10,000	43,577	10	27	26	27
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 1,722,816	\$ 412,607	\$ 446,184	\$ 1,130	\$ 1,071	\$ 1,070	\$ 1,280
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	3,080	-	22,666	1,600	836	1,911	1,864
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	1,292,637	531,839	2,893,141	1,849,710	-	-	-	-
Total Disbursements	\$ 1,292,637	\$ 534,919	\$ 2,893,141	\$ 1,872,376	\$ 1,600	\$ 836	\$ 1,911	\$ 1,864
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,292,637)	\$ 1,187,897	\$ (2,480,534)	\$ (1,426,192)	\$ (470)	\$ 235	\$ (841)	\$ (584)
CASH AND INVESTMENTS, JANUARY 1	1,292,637	1,292,637	2,480,534	2,480,534	606	606	841	841
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 2,480,534	\$ -	\$ 1,054,342	\$ 136	\$ 841	\$ -	\$ 257

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

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

	ELECTION GRANT FUND				FEMA FLOOD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	2,500	-	2,323	-	4,800	9,190	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	149	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 2,500	\$ -	\$ 2,323	\$ -	\$ 4,800	\$ 9,190	\$ -	\$ -
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	2,500	-	2,323	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	4,800	9,190	-	-
Total Disbursements	\$ 2,500	\$ -	\$ 2,323	\$ -	\$ 4,800	\$ 9,190	\$ -	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

	FOREST SERVICE TITLE III FUND				HAVA EQUIPMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	42,000	48,723	42,000	30,228	-	15,486	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	710	700	561	-	150	200	345
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 42,000	\$ 49,433	\$ 42,700	\$ 30,789	\$ -	\$ 15,636	\$ 200	\$ 345
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	33,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	15,836	15,981
Construction	-	-	-	-	-	-	-	-
Transfers out	42,000	40,000	52,133	3,300	-	-	-	-
Total Disbursements	\$ 42,000	\$ 40,000	\$ 52,133	\$ 36,300	\$ -	\$ -	\$ 15,836	\$ 15,981
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ -	\$ 9,433	\$ (9,433)	\$ (5,511)	\$ -	\$ 15,636	\$ (15,636)	\$ (15,636)
CASH AND INVESTMENTS, JANUARY 1	-	-	9,433	9,433	-	-	15,636	15,636
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ 9,433	\$ -	\$ 3,922	\$ -	\$ 15,636	\$ -	\$ -

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

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

	HEALTH ALLIANCE FUND				LAW ENFORCEMENT TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,000	3,784	-	334	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,000	1,497
Charges for services	-	-	-	-	4,500	1,232	1,100	1,037
Interest	15,600	12,809	9,500	12,678	60	9	10	16
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	2,062
Total Receipts	\$ 16,600	\$ 16,593	\$ 9,500	\$ 13,012	\$ 4,560	\$ 1,241	\$ 5,110	\$ 4,612
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	495
Services and other	169,866	169,866	170,000	-	4,500	1,170	5,500	4,124
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 169,866	\$ 169,866	\$ 170,000	\$ -	\$ 4,500	\$ 1,170	\$ 5,500	\$ 4,619
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (153,266)	\$ (153,273)	\$ (160,500)	\$ 13,012	\$ 60	\$ 71	\$ (390)	\$ (7)
CASH AND INVESTMENTS, JANUARY 1	662,864	662,864	509,591	509,591	368	368	439	439
CASH AND INVESTMENTS, DECEMBER 31	\$ 509,598	\$ 509,591	\$ 349,091	\$ 522,603	\$ 428	\$ 439	\$ 49	\$ 432

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

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

	LOCAL LAW ENFORCEMENT BLOCK GRANT FUND				PROSECUTING ATTORNEY TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	9,999	-	9,999	-	-	-	-	-
Charges for services	-	-	-	-	1,000	948	1,100	699
Interest	-	-	-	-	20	58	40	65
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9,999	\$ -	\$ 9,999	\$ -	\$ 1,020	\$ 1,006	\$ 1,140	\$ 764
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	1,100	-	1,000	1,023
Capital outlay	9,999	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	9,999	-	-	-	-	-
Total Disbursements	\$ 9,999	\$ -	\$ 9,999	\$ -	\$ 1,100	\$ -	\$ 1,000	\$ 1,023
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (80)	\$ 1,006	\$ 140	\$ (259)
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	1,933	1,933	2,939	2,939
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 1,853	\$ 2,939	\$ 3,079	\$ 2,680

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

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

	REAL ESTATE MANAGEMENT FUND				COMMUNITY PROJECTS FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,900,000	553,968	4,302,658	3,153,614
Charges for services	55,000	54,001	54,001	54,001	-	-	-	-
Interest	1,000	2,196	2,200	2,366	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	144,278	-	-	-
Total Receipts	\$ 56,000	\$ 56,197	\$ 56,201	\$ 56,367	\$ 1,900,000	\$ 698,246	\$ 4,302,658	\$ 3,153,614
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	30,000	29,920	30,000	17,047	-	-	-	-
Capital outlay	-	-	-	-	100,000	27,484	195,649	11,257
Construction	-	-	-	-	1,800,000	646,473	4,107,009	3,142,357
Transfers out	25,000	25,000	25,000	-	-	24,289	-	-
Total Disbursements	\$ 55,000	\$ 54,920	\$ 55,000	\$ 17,047	\$ 1,900,000	\$ 698,246	\$ 4,302,658	\$ 3,153,614
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 1,000	\$ 1,277	\$ 1,201	\$ 39,320	\$ -	\$ -	\$ -	\$ -
CASH AND INVESTMENTS, JANUARY 1	80,220	80,220	81,497	81,497	100	100	100	100
CASH AND INVESTMENTS, DECEMBER 31	\$ 81,220	\$ 81,497	\$ 82,698	\$ 120,817	\$ 100	\$ 100	\$ 100	\$ 100

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

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

	DETENTION CENTER LOAN FUND				COLLECTOR'S TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20,000	22,019	21,000	22,901
Interest	-	-	-	-	550	682	600	719
Other	-	149,250	-	-	-	-	-	-
Transfers in	-	375	32,753	32,753	-	-	-	-
Total Receipts	\$ -	\$ 149,625	\$ 32,753	\$ 32,753	\$ 20,550	\$ 22,701	\$ 21,600	\$ 23,620
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	32,753	32,753	23,500	22,827	24,000	22,416
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	149,625	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ 149,625	\$ 32,753	\$ 32,753	\$ 23,500	\$ 22,827	\$ 24,000	\$ 22,416
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ (2,950)	\$ (126)	\$ (2,400)	\$ 1,204
CASH AND INVESTMENTS, JANUARY 1	\$ -	\$ -	\$ -	\$ -	24,946	24,946	24,820	24,820
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 21,996	\$ 24,820	\$ 22,420	\$ 26,024

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

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

	ELECTION SERVICES FUND				TREATMENT COURT FUND			
	Year Ended December 31,				Year Ended December 31,			
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,200	688	3,000	8,544	4,500	3,350	4,500	5,769
Interest	800	1,075	1,000	1,230	-	402	-	436
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 5,000	\$ 1,763	\$ 4,000	\$ 9,774	\$ 4,500	\$ 3,752	\$ 4,500	\$ 6,205
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	15,000	-	13,500	-	4,500	3,558	4,500	5,891
Capital outlay	15,000	1,875	21,500	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 30,000	\$ 1,875	\$ 35,000	\$ -	\$ 4,500	\$ 3,558	\$ 4,500	\$ 5,891
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (25,000)	\$ (112)	\$ (31,000)	\$ 9,774	\$ -	\$ 194	\$ -	\$ 314
CASH AND INVESTMENTS, JANUARY 1	45,143	45,143	45,031	45,031	17,287	17,287	17,481	17,481
CASH AND INVESTMENTS, DECEMBER 31	\$ 20,143	\$ 45,031	\$ 14,031	\$ 54,805	\$ 17,287	\$ 17,481	\$ 17,481	\$ 17,795

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

	LAW ENFORCEMENT RESTITUTION FUND				PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022	2023	2022	2023	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	59,500	43,811	40,000	18,171	7,250	1,476	7,250	2,036
Interest	500	607	600	215	-	90	5	17
Other	-	-	-	300	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 60,000	\$ 44,418	\$ 40,600	\$ 18,686	\$ 7,250	\$ 1,566	\$ 7,255	\$ 2,053
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	750	110	7,250	155
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	60,000	60,000	40,000	37,000	6,500	5,034	-	-
Total Disbursements	\$ 60,000	\$ 60,000	\$ 40,000	\$ 37,000	\$ 7,250	\$ 5,144	\$ 7,250	\$ 155
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ -	\$ (15,582)	\$ 600	\$ (18,314)	\$ -	\$ (3,578)	\$ 5	\$ 1,898
CASH AND INVESTMENTS, JANUARY 1	36,288	36,288	20,706	20,706	3,587	3,587	9	9
CASH AND INVESTMENTS, DECEMBER 31	\$ 36,288	\$ 20,706	\$ 21,306	\$ 2,392	\$ 3,587	\$ 9	\$ 14	\$ 1,907

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

	RECORDER USER FEE FUND				SENIOR CITIZENS TAX FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 54,500	\$ 57,686	\$ 61,500	\$ 53,885
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	9,000	9,300	37,000	40,024	-	-	-	-
Interest	600	636	540	357	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 9,600	\$ 9,936	\$ 37,540	\$ 40,381	\$ 54,500	\$ 57,686	\$ 61,500	\$ 53,885
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	5,000	3,537	9,134	13,275	-	-	-	-
Services and other	10,500	5,605	51,787	45,080	54,500	53,831	61,500	60,000
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 15,500	\$ 9,142	\$ 60,921	\$ 58,355	\$ 54,500	\$ 53,831	\$ 61,500	\$ 60,000
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (5,900)	\$ 794	\$ (23,381)	\$ (17,974)	\$ -	\$ 3,855	\$ -	\$ (6,115)
CASH AND INVESTMENTS, JANUARY 1	26,017	26,017	26,811	26,811	37,214	37,214	41,069	41,069
CASH AND INVESTMENTS, DECEMBER 31	\$ 20,117	\$ 26,811	\$ 3,430	\$ 8,837	\$ 37,214	\$ 41,069	\$ 41,069	\$ 34,954

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

	SHERIFF'S CIVIL FEE FUND				SHERIFF'S FORFEITURE FUND			
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	13,500	9,432	13,500	8,670	-	-	-	-
Interest	100	74	100	21	10	11	10	12
Other	-	30	-	-	2,000	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 13,600	\$ 9,536	\$ 13,600	\$ 8,691	\$ 2,010	\$ 11	\$ 10	\$ 12
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	2,000	2,500	-	-	-	-
Services and other	15,922	12,545	11,310	7,586	1,000	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ 15,922	\$ 12,545	\$ 13,310	\$ 10,086	\$ 1,000	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,322)	\$ (3,009)	\$ 290	\$ (1,395)	\$ 1,010	\$ 11	\$ 10	\$ 12
CASH AND INVESTMENTS, JANUARY 1	5,073	5,073	2,064	2,064	446	446	457	457
CASH AND INVESTMENTS, DECEMBER 31	\$ 2,751	\$ 2,064	\$ 2,354	\$ 669	\$ 1,456	\$ 457	\$ 467	\$ 469

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

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

	SHERIFF'S REVOLVING FUND				COMMISSARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	3,434	6,000	-	-	-	-	-
Charges for services	14,000	1,910	3,200	2,310	-	-	20,000	12,823
Interest	275	333	300	46	-	-	-	80
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 14,275	\$ 5,677	\$ 9,500	\$ 2,356	\$ -	\$ -	\$ 20,000	\$ 12,903
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	75	75	-	-	-	-
Services and other	13,720	10,661	5,327	4,392	-	-	20,000	-
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	12,000	6,000	-	-	-	-	-
Total Disbursements	\$ 13,720	\$ 22,661	\$ 11,402	\$ 4,467	\$ -	\$ -	\$ 20,000	\$ -
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ 555	\$ (16,984)	\$ (1,902)	\$ (2,111)	\$ -	\$ -	\$ -	\$ 12,903
CASH AND INVESTMENTS, JANUARY 1	20,053	20,053	3,069	3,069	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	\$ 20,608	\$ 3,069	\$ 1,167	\$ 958	\$ -	\$ -	\$ -	\$ 12,903

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

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

	OPIOID SETTLEMENT FUND				PRODUCTIVE LIVING BOARD (SB40) FUND			
	Year Ended December 31,				Year Ended December 31,			
	2022		2023		2022		2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 102,000	\$ 113,428	\$ 102,000	\$ 105,320
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	100,000	100,000	80,000	100,000
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	711	2,180	1,396	2,180	2,940
Other	-	-	-	48,606	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ -	\$ -	\$ 49,317	\$ 204,180	\$ 214,824	\$ 184,180	\$ 208,260
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	236,700	235,903	201,450	219,150
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ 236,700	\$ 235,903	\$ 201,450	\$ 219,150
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 49,317	\$ (32,520)	\$ (21,079)	\$ (17,270)
CASH AND INVESTMENTS, JANUARY 1	\$ -	\$ -	\$ -	\$ -	\$ 245,457	\$ 245,457	\$ 224,378	\$ 224,378
CASH AND INVESTMENTS, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 49,317	\$ 212,937	\$ 224,378	\$ 207,108

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

RIPLEY COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2022 AND 2023

Fund/Account	Cash and Investments		Cash and Investments		Cash and Investments		
	January 1, 2022	Receipts 2022	Disbursements 2022	December 31, 2022	Receipts 2023	Disbursements 2023	December 31, 2023
Treasurer CERF	\$ -	\$ 202,021	\$ 202,021	\$ -	\$ 240,489	\$ 237,549	\$ 2,940
Treasurer Election	-	63,660	47,583	16,077	17,395	33,472	-
Treasurer Temporary In-Out	-	292,392	291,492	900	285,259	286,159	-
Treasurer Overplus Land	126,252	24,656	42,571	108,337	46,523	50,631	104,229
Treasurer Prosecuting Attorney Retirement	24	3,381	3,366	39	11,766	11,628	177
Treasurer Revolving Taxation	-	482,922	482,922	-	335,340	335,340	-
Treasurer School Capital	24,306	27,085	24,306	27,085	24,077	27,815	23,347
Treasurer School Control	-	315,036	315,036	-	264,088	263,094	994
Treasurer Special Road Districts	836,486	577,911	448,109	966,288	527,233	520,390	973,131
Treasurer Unclaimed Fees	-	-	-	-	260	-	260
Treasurer Revolving Health Insurance	-	66,261	65,022	1,239	204,952	176,367	29,824
Treasurer Ripley County Insurance	-	-	-	-	17,048	15,603	1,445
Collector	3,053,573	5,456,327	5,682,766	2,827,134	5,670,632	5,278,604	3,219,162
Recorder	11,559	126,111	127,440	10,230	125,525	127,221	8,534
Prosecuting Attorney	2,134	23,908	24,123	1,919	23,409	25,207	121
Sheriff	15,774	23,528	22,902	16,400	23,659	23,151	16,908
Public Administrator	331,348	224,939	270,640	285,647	483,658	250,170	519,135
Total	\$ 4,401,456	\$ 7,910,138	\$ 8,050,299	\$ 4,261,295	\$ 8,301,313	\$ 7,662,401	\$ 4,900,207

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

RIPLEY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Ripley County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk (other than the portion that is funded by the General Revenue Fund) and all funds under their control.

B. Basis of Presentation

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

Fiduciary Funds – Fiduciary funds consist of custodial funds. Custodial funds account for assets held by the County as an agent of individuals, private organizations, taxing units, other governments and/or funds. Budgets are not adopted for the County’s custodial funds.

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law. However, the County did not adopt a formal budget for the Detention Center Loan Fund in 2022 and the Opioid Settlement Fund in 2023.

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

	2023	2022
Assessment	N/A	✓
FEMA Flood	N/A	✓
HAVA Equipment	✓	N/A
Prosecuting Attorney Training	✓	N/A
Detention Center Loan	N/A	✓
Treatment Court	✓	N/A
Sheriff's Revolving	N/A	✓
Productive Living Board (SB40)	✓	N/A

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on 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 valuations of the tangible taxable property, included within the County's boundaries for the calendar years 2023 and 2022, for purposes of taxation were:

	2023	2022
Real Estate	\$ 92,168,310	\$ 87,394,350
Personal Property	28,712,122	30,357,328
Railroad and Utilities	2,108,038	2,150,112
Total	<u>\$ 122,988,470</u>	<u>\$ 119,901,790</u>

For calendar years 2023 and 2022, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	2023	2022
Senior Citizens Tax	\$ 0.0441	\$ 0.0465
Productive Living Board (SB40)	0.0880	0.0928

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from these balances is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents may include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, or any instrumentality thereof, certain municipal bonds authorized by Missouri statute, or time certificates of deposit. 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 and investment balances are presented in Note 2.

G. Interfund Activity

During the course of operations, interfund activity occurs for purposes of providing supplemental funding, reimbursements for goods provided or services rendered, or short and long-term financing. Interfund activities are reported as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund. However, interfund reimbursements have been eliminated from the financial statements in order that reimbursed expenditures are reported only in the funds incurring the costs.

2. CASH AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements within the "Cash and Investments" caption. Cash includes deposits and short-term investments with maturities that are less than ninety days. Investments consist of certificates of deposit with original maturities that are greater than ninety days.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2023, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 3,086,568	\$ 3,995,167	\$ 290,182
Investments	173,306	173,306	173,306
Total Governmental Funds	\$ 3,259,874	\$ 4,168,473	\$ 463,488
Cash and Cash Equivalents	\$ 4,761,992	\$ 3,176,773	\$ 662,658
Investments	138,215	138,215	138,215
Total Fiduciary Funds	\$ 4,900,207	\$ 3,314,988	\$ 800,873

At December 31, 2022, the County had the following cash and investment balances:

	Carrying Value	Bank Balance	FDIC Coverage
Cash and Cash Equivalents	\$ 4,746,818	\$ 5,264,050	\$ 303,761
Investments	170,527	170,527	170,527
Total Governmental Funds	\$ 4,917,345	\$ 5,434,577	\$ 474,288
Cash and Cash Equivalents	\$ 4,170,445	\$ 2,784,404	\$ 473,143
Investments	90,850	90,850	90,850
Total Fiduciary Funds	\$ 4,261,295	\$ 2,875,254	\$ 563,993

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2023 and 2022 were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

3. COUNTY EMPLOYEES' RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with

less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, by calling 1-877-632-2373, or by the following website, www.mocerf.org.

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2023 and 2022, the County collected and remitted to CERF employee withholdings and fees collected of \$237,549 and \$202,021, respectively for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with 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 contributed \$11,628 and \$3,366, respectively, for the years ended December 31, 2023 and 2022.

4. POST EMPLOYMENT BENEFITS

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

5. CLAIMS, COMMITMENT AND CONTINGENCIES

A. Compensated Absences

The County provides 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.

B. Federal and State Assisted Programs

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

6. RISK MANAGEMENT

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

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

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

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2023:

- A. In 2018, the County entered into a lease agreement for \$712,867 with Caterpillar Financial Services for the purchase of three 12M3 Caterpillar Motor Graders. The County is required to make five annual payments of \$100,430 and one balloon payment of \$330,000. The lease agreement carries an interest rate of 4.21%. The final payment was made on September 22, 2023. The equipment dealer bought the graders back from the County for \$330,000 in November 2023.
- B. In June 2022, the County received a \$150,000 infrastructure loan from the Missouri Development Finance Board for construction of a new jail. Payments of \$32,753 are due on December 1 each year through 2027. The loan has an interest rate of 3%.

Fiscal Year Ending December 31,		Principal	Interest	Total
	2024	\$ 29,101	\$ 3,652	\$ 32,753
	2025	29,974	2,779	32,753
	2026	30,873	1,880	32,753
	2027	31,799	954	32,753
	Totals	<u>\$ 121,747</u>	<u>\$ 9,265</u>	<u>\$ 131,012</u>

C. In December 2023, the County entered into a \$611,000 lease purchase agreement to finance the purchase of two 2023 Caterpillar 140-15 Motor Graders. The agreement requires five payments of \$139,244, which include interest at 6.99%, through 2027.

Fiscal Year Ending December 31,		Principal	Interest	Total
	2024	\$ 106,268	\$ 32,976	\$ 139,244
	2025	113,696	25,548	139,244
	2026	121,644	17,600	139,244
	2027	130,148	9,096	139,244
	Totals	<u>\$ 471,756</u>	<u>\$ 85,220</u>	<u>\$ 556,976</u>

The following schedule shows changes in long-term debt during the year ended December 31, 2023:

Description	Balance 12/31/2022	Additions	Payments	Balance 12/31/2023	Interest Paid
2018 Motor Graders	\$ 413,260	\$ -	\$ (413,260)	\$ -	\$ 17,170
Detention Center Loan	150,000	-	(28,253)	121,747	4,500
2023 Motor Graders	-	611,000	(139,244)	471,756	-

The following schedule shows changes in long-term debt during the year ended December 31, 2022:

Description	Balance 12/31/2021	Additions	Payments	Balance 12/31/2022	Interest Paid
2018 Motor Graders	\$ 492,970	\$ -	\$ (79,710)	\$ 413,260	\$ 20,720
Detention Center Loan	-	150,000	-	150,000	-

8. OPERATING LEASES

In July 2020, the Sheriff's Office entered into an operating lease with Great America for a copier. The term of the lease is for 60 months with monthly payments of \$197. The payment increased to \$203 in September 2021.

Fiscal Year Ending December 31,	Amount
2024	\$ 2,430
2025	1,418

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 28, 2024, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Ripley County, Missouri

We have audited, 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 Ripley County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2022 and 2023, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Ripley County, Missouri's basic financial statements and have issued our report thereon dated August 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ripley County, Missouri'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ripley County, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of Ripley County, Missouri'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 County'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ripley County, Missouri'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 financial statements. 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*.

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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC

Kansas City, Missouri

August 28, 2024

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Ripley County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ripley County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Ripley County, Missouri's major federal programs for the years ended December 31, 2022 and 2023. Ripley County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ripley County, Missouri 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, 2022 and 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ripley County, Missouri and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ripley County, Missouri's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ripley County, Missouri's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ripley County, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ripley County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ripley County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ripley County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Ripley County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purposes described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Ripley County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Ripley County, Missouri's response was not subjected to the other 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.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 28, 2024

RIPLEY COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures		Awards Passed-Through to Subrecipients			
			Year Ended December 31,		Year Ended December 31,			
			2022	2023	2022	2023		
U. S. DEPARTMENT OF AGRICULTURE								
Passed through Missouri Office of Administration -								
10.665	Schools and Roads - Grants to States (Forest Service Schools and Roads Cluster)	N/A	\$ 394,115	\$ 289,382	\$ 345,392	\$ 262,454		
U. S. DEPARTMENT HOUSING AND URBAN DEVELOPMENT								
Passed through Missouri Department of Economic Development -								
14.228	Community Development Block Grants	2018-LR-02 2020-PF-CV-08 18-DP-MIT22 2020-WD-CV02 2020-WD-CV04 2021-WS-01 18-DP-MIT23	372,128 5,115 744 134,732 24,718 14,660 1,871	894,876 570,372 9,259 261,989 1,129,032 282,478 1,998	- - - - - - -	- - - - - - -		
		Total	\$ 553,968	\$ 3,150,004	\$ -	\$ -		
U. S. DEPARTMENT OF INTERIOR								
Direct Program -								
15.226	Payments in Lieu of Taxes		180,802	179,710	-	-		
U. S. DEPARTMENT OF JUSTICE								
Passed through Missouri Association of Prosecuting Attorneys -								
16.575	Crime Victim Assistance	n/a	23,735	27,135	-	-		
U. S. DEPARTMENT OF TRANSPORTATION								
Passed through Missouri Department of Transportation -								
20.205	Highway Planning and Construction (Cluster)	BRO-091(16)	-	10,946	-	-		
20.600	State and Community Highway Safety	23-PT-02-137	4,578	6,812	-	-		
20.616	National Priority Safety Programs	n/a	4,324	-	-	-		
	Total Highway Safety Cluster		\$ 8,902	\$ 6,812	\$ -	\$ -		
Passed through University of Central Missouri -								
20.607	Alcohol Open Container Requirements	n/a	-	2,001	-	-		
U. S. DEPARTMENT OF THE TREASURY								
Direct Program -								
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds		534,919	1,067,162	-	-		
21.032	COVID-19 - Local Assistance and Tribal Consistency Fund		-	805,214	-	-		
ELECTION ASSISTANCE COMMISSION								
Passed through Missouri Secretary of State -								
90.401	Help America Vote Act Requirements Payments	N/A	-	15,486	-	-		
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Passed through Missouri Department of Social Services -								
93.563	Child Support Services	n/a	6,678	18,547	-	-		
U. S. DEPARTMENT OF HOMELAND SECURITY								
Passed through Missouri Department of Public Safety -								
97.042	Emergency Management Performance Grants	n/a	4,591	8,587	-	-		
	Total Expenditures of Federal Awards		\$ 1,707,710	\$ 5,580,986	\$ 345,392	\$ 262,454		

See accompanying Notes to the Schedule of Expenditures of Federal Awards

RIPLEY COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2022 AND 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Ripley County, Missouri for the years ended December 31, 2023 and 2022. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

RIPLEY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2022 AND 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Adverse

Type of auditor’s report issued on whether the financial statements were prepared in accordance with the regulatory basis: Unmodified

The special purpose framework used as a basis of accounting was not required by state law.

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

Type of Auditor’s Report Issued on Compliance For Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 200.516? Yes No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.032	Local Assistance and Tribal Consistency Fund
14.228	Community Development Block Grants

Dollar Threshold Used to Distinguish Between
Type A and Type B Programs: \$750,000

Auditee Qualified as low-risk: Yes No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

None reported

ITEMS OF NONCOMPLIANCE

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-001: Internal Control Over Schedule of Expenditures of Federal Awards

Federal Grantor: U.S. Department of Housing and Urban Development, U.S. Department of the Treasury

Pass-Through Grantor: Missouri Department of Economic Development

Federal Assistance Listing Number: 14.228, 21.027

Program Title: Community Development Block Grants, Coronavirus State and Local Fiscal Recovery Funds

Pass-through Entity Identifying Number: 2018-LR-02, 2020-PF-CV-08, 18-DP-MIT22, 2020-WD-CV02, 2020-WD-CV04, 2021-WS-01, 18-DP-MIT23

Award Year: 2022 and 2023

Questioned Costs: None

Criteria: 2 CFR 200.510(b) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) which must report total federal awards expended during the audit period. At a minimum, the schedule must include: expenditures by individual federal program, name of the pass-through entity and identifying number for awards not received directly from the federal government, and the total amount provided to subrecipients from each federal program.

Condition: The SEFA reported by the County in the 2023 and 2024 annual budget documents contained errors in amounts of federal expenditures reported.

The SEFA did not include \$553,968 and \$3,150,004 of federal expenditures under Assistance Listing Number 14.228 Community Development Block Grants in 2022 and 2023, respectively. The 2022 SEFA incorrectly reported \$534,919 of Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) expenditures as expenditures under ALN 21.032 Local Assistance and Tribal Consistency Fund.

Cause: The County Clerk indicated that the 2021 SEFA in the 2022 budget document was used as a reference in preparing the 2022 and 2023 SEFA since he was new to the office. The Community Development Block Grants funds were not included on the 2021 SEFA in the 2022 budget document, but the expenditures were reported on the 2021 SEFA in the 2021-2022 audit report.

Effect: The SEFA presented for audit did not accurately reflect the County's actual expenditures of federal awards for both the years ended December 31, 2023 and 2022.

Recommendation: We recommend that the County implement internal controls to ensure that the SEFA completely and accurately states the expenditures of federal awards of the County each year.

County's Response: This audit has taught me a lot concerning what is required with the SEFA report in the County Budget process. I will print out a copy of all Community Development Block Grant Funds that were expensed in the year in a report from QuickBooks. I will include those with the SEFA (Schedule of Expenditures of Federal Awards) report.

I will also follow up with Alan Lutes, Executive Director with Ozark Foothills Regional Planning Commission, when I complete the SEFA report and have their office review the report to make sure all Community Development Block Grant Funds are included that were expenses that year from their office.

In addition, I will include all supporting documents in the budget process to review with the County Commissioners at the time of the budget approval.

Auditor's Evaluation: The response is appropriate to correct the concern.

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

- **Summary Schedule of Prior Audit Findings**
 - **Corrective Action Plan**

RIPLEY COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Ripley County, Missouri on the applicable findings in the prior audit report issued for the two years ended December 31, 2021 and 2020.

There were no findings in the prior audit report.

Office of the County Clerk

Michael Williams

Ripley County Courthouse
100 Courthouse Square, Suite 2
Doniphan, MO 63935

Phone 573/996-3215
Fax 573/996-9774
Email ripley@sos.mo.gov

RIPLEY COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2023-001

Federal Agency: U.S. Department of Housing and Urban Development, U.S. Department of the Treasury

Program Name: Community Development Block Grants, Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 14.228, 21.027

Responsible Official: Michael A. Williams, County Clerk

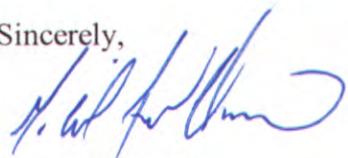
Views of Responsible Individuals:

This audit has taught me a lot concerning what is required with the SEFA report in the County Budget Process. I will print out a copy of all Community Development Block Grant Funds that were expensed in the year in a report from QuickBooks. I will include those with the SEFA (Schedule of Expenditures of Federal Awards) report.

I will also follow up with Alan Lutes, Executive Director with Ozark Foothills Regional Planning Commission, when I complete the SEFA report and have their office review the report to make sure all Community Development Block Grand Funds are included that were expensed that year from their office.

In addition, I will include all supporting documents in the budget process to review with the County Commissioners at the time of the budget approval.

Sincerely,



Michael A. Williams
Ripley County Clerk
573-996-3215

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Kansas City, Missouri 64116
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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 28, 2024

To the County Commission
Ripley County, Missouri

We have audited the regulatory basis financial statements of Ripley County, Missouri for the years ended December 31, 2022 and 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *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 May 22, 2024. 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 Ripley County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022 and 2023. We noted no transactions entered into by the County during the year 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. Since the County is reporting on the cash basis of accounting, there are no particularly sensitive estimates affecting the 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. 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 28, 2024.

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.

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2022 and 2023, we considered Ripley County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We issued our report on our consideration of internal control over financial reporting dated August 28, 2024. However, during our audit we became aware of matters that are opportunities for strengthening internal controls.

Public Administrator Ward Expense Documentation

During our audit, we selected a sample of 40 disbursements by the Public Administrator out of the accounts of ten different wards. We noted 11 instances where an invoice could not be provided to support disbursements for items other than ward personal spending. Most of the disbursements were recurring payments for room and board expenses. In addition, for seven of the disbursements selected, documentation such as a court order or email was provided to support the expenditure upon request, however the documentation was not kept in the ward's files. Proper documentation, including invoices, court orders, and/or rental agreements, is necessary to support the validity of disbursements made by the Public Administrator out of ward accounts. We recommend that the Public Administrator ensure that proper documentation is maintained in the individual ward files to support all disbursements made on behalf of wards.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompanies the financial statements but is not 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 accounting principles prescribed or permitted by Missouri law, 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.

Restriction on Use

This information is intended solely for the information and use of the County Commission and management of Ripley County, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC