



SUSAN MONTEE, JD, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Warren County, Missouri

The Office of the State Auditor, in cooperation with Warren County, has contracted for an audit of the county's financial statements for the 2 years ended December 31, 2008, through the state Office of Administration, Division of Purchasing and Materials Management. A copy of this audit, performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in cursive script that reads "Susan Montee".

Susan Montee, JD, CPA
State Auditor

December 2009
Report No. 2009-142

ANNUAL FINANCIAL REPORT

WARREN COUNTY, MISSOURI

For the Years Ended
December 31, 2008 and 2007

WARREN COUNTY, MISSOURI
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INTRODUCTORY SECTION

WARREN COUNTY, MISSOURI
List of Elected Officials

County Commission

Presiding Commissioner – Arden Engelage
Associate Commissioner – Dan Hampson
Associate Commissioner – Hubert Kluesner

Other Elected Officials

Assessor – Wendy Nordwald
Circuit Clerk, Recorder – Jerri Jordan
Collector – Linda Stude
Coroner – Roger Mauzy
County Clerk – Barbara Daly
Prosecuting Attorney – Michael Wright
Public Administrator – Jeff Hoelscher
Sheriff – Kevin Harrison
Treasurer – Gene Cornell

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McBRIDE, LOCK & ASSOCIATES

INDEPENDENT AUDITORS' REPORT

To the County Commission and
Officeholders of Warren County, Missouri

We have audited the accompanying financial statements of Warren County, Missouri as of and for the years ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements as identified in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

As described more fully in Note 1, Warren County, Missouri has prepared these financial statements using accounting practices prescribed or permitted by the Missouri State Auditor's Office, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Warren County, Missouri, as of December 31, 2008 and 2007, or the changes in its financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the funds of Warren County, Missouri, as of December 31, 2008 and 2007, and the receipts, disbursements and budgetary results of these funds for the years then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated July 16, 2009, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance

with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Warren County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

(Original signed by Auditor)

McBride, Lock & Associates
July 16, 2009

FINANCIAL SECTION

WARREN COUNTY, MISSOURI
 STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
 YEARS ENDED DECEMBER 31, 2007 AND 2008

Fund	Cash			Cash			Cash
	January 1, 2007	Receipts 2007	Disbursements 2007	December 31, 2007	Receipts 2008	Disbursements 2008	December 31, 2008
General Revenue	\$ 2,354,264	\$ 3,250,770	\$ 3,188,487	\$ 2,416,547	\$ 3,184,967	\$ 3,564,739	\$ 2,036,775
Special Road and Bridge	939,031	1,775,825	1,612,611	1,102,245	2,220,709	2,020,066	1,302,888
Assessment	124,171	469,059	446,129	147,101	478,886	444,073	181,914
Law Enforcement	75,294	2,956,934	2,929,699	102,529	3,021,100	3,032,124	91,505
Officer's Training	8,307	32,318	23,738	16,887	22,190	20,344	18,733
Prosecuting Attorney Training	26,684	3,425	-	30,109	3,640	-	33,749
Capital Improvement	5,200,459	1,603,434	827,748	5,976,145	1,768,988	2,897,362	4,847,771
Delinquent Tax	17,293	3,739	6,449	14,583	1,070	7,371	8,282
Bad Check	36,677	20,204	21,864	35,017	20,446	17,379	38,084
Recorder User	59,843	25,780	-	85,623	21,486	11,568	95,541
Sheriff's Civil Fees	6,832	43,712	24,320	26,224	39,804	58,310	7,718
Road and Bridge Capital	645,619	174,821	250,496	569,944	157,505	667,890	59,559
Prosecuting Attorney Forfeiture	6,008	277	793	5,492	97	747	4,842
Election Services	15,000	6,242	4,209	17,033	7,560	5,503	19,090
Recorder Tech	8,231	12,907	-	21,138	9,776	-	30,914
Sheriff's Forfeiture Fund	1,320	55	150	1,225	1,981	-	3,206
Tax Maintenance	127,268	59,563	20,852	165,979	60,543	10,174	216,348
Sheriff's Revolving	1,098	7,326	1,354	7,070	11,988	11,393	7,665
County Clerk's Help America Vote	20,070	6,486	26,556	-	4,605	4,605	-
Federal Grant	1	304,867	304,868	-	24,236	24,236	-
Local Emergency Planning Committee	12,756	5,426	3,623	14,559	4,350	7,974	10,935
Dare	7,410	525	1,000	6,935	124	1,000	6,059
Vending	400	473	261	612	601	412	801
Inmate Security	-	10,811	5,241	5,570	13,761	10,125	9,206
Senate Bill 40	332,862	773,076	711,470	394,468	784,713	730,088	449,093
Domestic Violence	3,484	10,366	3,485	10,365	1,242	-	11,607
Law Library	27,539	18,158	29,698	15,999	18,936	17,763	17,172
Time Payment Fee	6,386	3,486	163	9,709	4,378	-	14,087
Circuit Clerk	71,588	25,692	36,496	60,784	6,675	4,842	62,617
Juvenile Assessment	3,357	238	-	3,595	246	-	3,841
Drug Court	1,416	-	1,416	-	-	-	-
Deputy Sheriff's Salary Supplementation	-	-	-	-	2,838	1,838	1,000
Total	\$ 10,140,668	\$ 11,605,995	\$ 10,483,176	\$ 11,263,487	\$ 11,899,441	\$ 13,571,926	\$ 9,591,002

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

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

GENERAL FUND				
Year Ended December 31,				
	2007		2008	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ 409,000	\$ 421,656	\$ 451,000	\$ 527,845
Sales taxes	1,400,000	1,357,081	1,380,000	1,307,894
Intergovernmental	222,574	246,396	369,676	319,087
Charges for services	980,250	928,103	953,800	844,828
Interest	100,000	123,760	100,000	49,713
Other	179,000	173,774	169,000	135,600
Transfers in	-	-	-	-
Total Receipts	<u>\$ 3,290,824</u>	<u>\$ 3,250,770</u>	<u>\$ 3,423,476</u>	<u>\$ 3,184,967</u>
DISBURSEMENTS				
County Commission	\$ 125,045	\$ 116,943	\$ 124,908	\$ 119,939
County Clerk	175,937	162,931	182,499	173,114
Recorder	113,913	102,447	108,283	87,284
Circuit Clerk	39,337	36,665	63,004	62,084
Prosecuting Attorney	422,183	387,916	484,839	459,229
Collector	260,970	230,719	278,581	229,154
Surveyor	7,620	6,056	7,831	4,896
Sanitation Office	76,171	67,503	76,010	67,857
Emergency Manager	49,221	47,867	64,838	61,868
Associate Division II	4,500	2,689	10,000	3,546
Coroner	26,949	26,865	27,667	27,092
Treasurer	46,904	46,430	47,505	46,322
Juvenile Officer	124,964	115,500	124,964	116,608
Public Administrator	28,373	22,956	28,368	23,108
Court Reporter	5,000	1,739	4,500	2,148
Public Health	238,353	216,053	363,642	283,083
Circuit Judge	30,040	19,021	28,010	9,617
Planning and Zoning	111,100	63,091	101,847	69,782
Building and Grounds	661,960	480,910	496,000	390,033
Elections	52,300	21,749	169,914	149,476
Administration	641,969	448,913	658,121	494,934
Transfers out	489,651	489,651	595,000	595,000
Emergency Fund	200,000	-	200,000	-
Child Support Enforcement	39,564	37,773	42,014	39,430
Victim Advocate	39,525	36,100	40,756	37,850
Drug Court	-	-	16,450	11,285
Total Disbursements	<u>\$ 4,011,549</u>	<u>\$ 3,188,487</u>	<u>\$ 4,345,551</u>	<u>\$ 3,564,739</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (720,725)	\$ 62,283	\$ (922,075)	\$ (379,772)
CASH, JANUARY 1	<u>2,354,264</u>	<u>2,354,264</u>	<u>2,416,547</u>	<u>2,416,547</u>
CASH, DECEMBER 31	<u>\$ 1,633,539</u>	<u>\$ 2,416,547</u>	<u>\$ 1,494,472</u>	<u>\$ 2,036,775</u>

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

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

	ROAD AND BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 732,500	\$ 856,960	\$ 907,400	\$ 859,047	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	1,163,200	822,504	1,182,500	1,131,648	432,085	451,665	457,300	465,402
Charges for services	-	-	-	-	-	-	-	-
Interest	47,500	58,089	45,000	28,564	6,000	10,302	7,000	4,976
Other	55,000	38,272	260,000	201,450	8,500	7,092	10,500	8,508
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 1,998,200</u>	<u>\$ 1,775,825</u>	<u>\$ 2,394,900</u>	<u>\$ 2,220,709</u>	<u>\$ 446,585</u>	<u>\$ 469,059</u>	<u>\$ 474,800</u>	<u>\$ 478,886</u>
DISBURSEMENTS								
Salaries	\$ 339,550	\$ 273,681	\$ 346,415	\$ 317,886	\$ 290,100	\$ 258,752	\$ 287,682	\$ 249,953
Employee fringe benefits	106,288	87,933	114,996	94,526	66,317	53,718	65,008	56,351
Materials and Supplies	691,000	524,593	722,000	604,625	77,825	43,676	145,040	48,708
Services and Other	527,000	374,846	406,000	221,358	120,625	89,983	112,265	89,061
Capital Outlay	140,000	97,045	264,000	239,016	-	-	-	-
Construction	562,000	104,513	495,000	392,655	-	-	-	-
Transfers out	150,000	150,000	150,000	150,000	-	-	-	-
Total Disbursements	<u>\$ 2,515,838</u>	<u>\$ 1,612,611</u>	<u>\$ 2,498,411</u>	<u>\$ 2,020,066</u>	<u>\$ 554,867</u>	<u>\$ 446,129</u>	<u>\$ 609,995</u>	<u>\$ 444,073</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (517,638)	\$ 163,214	\$ (103,511)	\$ 200,643	\$ (108,282)	\$ 22,930	\$ (135,195)	\$ 34,813
CASH, JANUARY 1	<u>939,031</u>	<u>939,031</u>	<u>1,102,245</u>	<u>1,102,245</u>	<u>124,171</u>	<u>124,171</u>	<u>147,101</u>	<u>147,101</u>
CASH, DECEMBER 31	<u><u>\$ 421,393</u></u>	<u><u>\$ 1,102,245</u></u>	<u><u>\$ 998,734</u></u>	<u><u>\$ 1,302,888</u></u>	<u><u>\$ 15,889</u></u>	<u><u>\$ 147,101</u></u>	<u><u>\$ 11,906</u></u>	<u><u>\$ 181,914</u></u>

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

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

	LAW ENFORCEMENT FUND				OFFICER'S TRAINING FUND			
	Year Ended December 31,							
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,400,000	1,357,085	1,380,000	1,307,917	-	-	-	-
Intergovernmental	324,900	319,217	336,900	358,883	-	-	-	-
Charges for services	666,000	724,089	775,625	661,660	22,393	27,837	27,888	21,462
Interest	5,500	5,084	4,100	2,167	200	424	425	348
Other	76,350	61,808	65,000	95,473	1,100	4,057	3,800	380
Transfers in	489,651	489,651	595,000	595,000	-	-	-	-
Total Receipts	<u>\$ 2,962,401</u>	<u>\$ 2,956,934</u>	<u>\$ 3,156,625</u>	<u>\$ 3,021,100</u>	<u>\$ 23,693</u>	<u>\$ 32,318</u>	<u>\$ 32,113</u>	<u>\$ 22,190</u>
DISBURSEMENTS								
Salaries	\$ 1,767,000	\$ 1,732,394	\$ 1,866,232	\$ 1,845,171	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	390,593	348,025	408,810	383,468	-	-	-	-
Materials and Supplies	269,800	245,099	287,500	240,926	-	-	-	-
Services and Other	610,300	604,181	642,600	562,559	32,000	23,738	49,000	20,344
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,037,693</u>	<u>\$ 2,929,699</u>	<u>\$ 3,205,142</u>	<u>\$ 3,032,124</u>	<u>\$ 32,000</u>	<u>\$ 23,738</u>	<u>\$ 49,000</u>	<u>\$ 20,344</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (75,292)	\$ 27,235	\$ (48,517)	\$ (11,024)	\$ (8,307)	\$ 8,580	\$ (16,887)	\$ 1,846
CASH, JANUARY 1	<u>75,294</u>	<u>75,294</u>	<u>102,529</u>	<u>102,529</u>	<u>8,307</u>	<u>8,307</u>	<u>16,887</u>	<u>16,887</u>
CASH, DECEMBER 31	<u>\$ 2</u>	<u>\$ 102,529</u>	<u>\$ 54,012</u>	<u>\$ 91,505</u>	<u>\$ -</u>	<u>\$ 16,887</u>	<u>\$ -</u>	<u>\$ 18,733</u>

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

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

	PROSECUTING ATTORNEY TRAINING FUND				CAPITAL IMPROVEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	1,400,000	1,357,074	1,380,000	1,307,918
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,200	2,142	2,100	3,071	-	-	-	-
Interest	1,000	1,283	1,200	569	248,000	246,360	260,000	105,308
Other	-	-	-	-	-	-	360,000	355,762
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,200</u>	<u>\$ 3,425</u>	<u>\$ 3,300</u>	<u>\$ 3,640</u>	<u>\$ 1,648,000</u>	<u>\$ 1,603,434</u>	<u>\$ 2,000,000</u>	<u>\$ 1,768,988</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	50,000	-	50,000	400
Services and Other	7,500	-	7,500	-	885,000	827,748	5,448,364	2,896,962
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ 935,000</u>	<u>\$ 827,748</u>	<u>\$ 5,498,364</u>	<u>\$ 2,897,362</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (4,300)</u>	<u>\$ 3,425</u>	<u>\$ (4,200)</u>	<u>\$ 3,640</u>	<u>\$ 713,000</u>	<u>\$ 775,686</u>	<u>\$(3,498,364)</u>	<u>\$(1,128,374)</u>
CASH, JANUARY 1	<u>26,684</u>	<u>26,684</u>	<u>30,109</u>	<u>30,109</u>	<u>5,200,459</u>	<u>5,200,459</u>	<u>5,976,145</u>	<u>5,976,145</u>
CASH, DECEMBER 31	<u>\$ 22,384</u>	<u>\$ 30,109</u>	<u>\$ 25,909</u>	<u>\$ 33,749</u>	<u>\$ 5,913,459</u>	<u>\$ 5,976,145</u>	<u>\$ 2,477,781</u>	<u>\$ 4,847,771</u>

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

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

	DELINQUENT TAX FUND				BAD CHECK FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	4,000	2,983	4,000	858	19,000	18,551	19,000	19,663
Interest	600	756	580	212	1,500	1,653	1,400	643
Other	-	-	-	-	-	-	-	140
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,600</u>	<u>\$ 3,739</u>	<u>\$ 4,580</u>	<u>\$ 1,070</u>	<u>\$ 20,500</u>	<u>\$ 20,204</u>	<u>\$ 20,400</u>	<u>\$ 20,446</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 10,101	\$ 15,000	\$ 848
Employee fringe benefits	-	-	-	-	1,382	945	1,367	80
Materials and Supplies	1,000	-	-	-	10,000	-	10,000	-
Services and Other	7,500	6,449	10,000	7,371	15,000	10,818	20,000	16,451
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,500</u>	<u>\$ 6,449</u>	<u>\$ 10,000</u>	<u>\$ 7,371</u>	<u>\$ 41,382</u>	<u>\$ 21,864</u>	<u>\$ 46,367</u>	<u>\$ 17,379</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,900)	\$ (2,710)	\$ (5,420)	\$ (6,301)	\$ (20,882)	\$ (1,660)	\$ (25,967)	\$ 3,067
CASH, JANUARY 1	<u>17,293</u>	<u>17,293</u>	<u>14,583</u>	<u>14,583</u>	<u>36,677</u>	<u>36,677</u>	<u>35,017</u>	<u>35,017</u>
CASH, DECEMBER 31	<u>\$ 13,393</u>	<u>\$ 14,583</u>	<u>\$ 9,163</u>	<u>\$ 8,282</u>	<u>\$ 15,795</u>	<u>\$ 35,017</u>	<u>\$ 9,050</u>	<u>\$ 38,084</u>

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

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

	RECORDER USER FUND				SHERIFF'S CIVIL FEES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	27,000	22,553	18,000	19,794	37,694	40,175	40,000	38,589
Interest	2,500	3,227	2,300	1,692	475	920	850	503
Other	-	-	-	-	-	2,617	2,427	712
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 29,500</u>	<u>\$ 25,780</u>	<u>\$ 20,300</u>	<u>\$ 21,486</u>	<u>\$ 38,169</u>	<u>\$ 43,712</u>	<u>\$ 43,277</u>	<u>\$ 39,804</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ 9,005	\$ 1,419	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	909	109	-	-	-	-
Materials and Supplies	-	-	-	-	45,000	24,320	69,500	58,310
Services and Other	50,000	-	50,000	10,040	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 59,914</u>	<u>\$ 11,568</u>	<u>\$ 45,000</u>	<u>\$ 24,320</u>	<u>\$ 69,500</u>	<u>\$ 58,310</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (20,500)	\$ 25,780	\$ (39,614)	\$ 9,918	\$ (6,832)	\$ 19,392	\$ (26,224)	\$ (18,506)
CASH, JANUARY 1	<u>59,843</u>	<u>59,843</u>	<u>85,623</u>	<u>85,623</u>	<u>6,832</u>	<u>6,832</u>	<u>26,224</u>	<u>26,224</u>
CASH, DECEMBER 31	<u><u>\$ 39,343</u></u>	<u><u>\$ 85,623</u></u>	<u><u>\$ 46,009</u></u>	<u><u>\$ 95,541</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26,224</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,718</u></u>

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

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

	ROAD AND BRIDGE CAPITAL FUND				PROSECUTING ATTORNEY FORFEITURE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	12,000	24,821	7,000	7,505	200	277	220	97
Other	-	-	-	-	-	-	-	-
Transfers in	150,000	150,000	150,000	150,000	-	-	-	-
Total Receipts	<u>\$ 162,000</u>	<u>\$ 174,821</u>	<u>\$ 157,000</u>	<u>\$ 157,505</u>	<u>\$ 200</u>	<u>\$ 277</u>	<u>\$ 220</u>	<u>\$ 97</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	25,000	973	10,000	1,006	500	5	500	-
Services and Other	160,000	138,057	5,000	483	3,000	788	3,000	747
Capital Outlay	-	-	-	-	-	-	-	-
Construction	612,000	111,466	700,000	666,401	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 797,000</u>	<u>\$ 250,496</u>	<u>\$ 715,000</u>	<u>\$ 667,890</u>	<u>\$ 3,500</u>	<u>\$ 793</u>	<u>\$ 3,500</u>	<u>\$ 747</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (635,000)</u>	<u>\$ (75,675)</u>	<u>\$ (558,000)</u>	<u>\$ (510,385)</u>	<u>\$ (3,300)</u>	<u>\$ (516)</u>	<u>\$ (3,280)</u>	<u>\$ (650)</u>
CASH, JANUARY 1	<u>645,619</u>	<u>645,619</u>	<u>569,944</u>	<u>569,944</u>	<u>6,008</u>	<u>6,008</u>	<u>5,492</u>	<u>5,492</u>
CASH, DECEMBER 31	<u><u>\$ 10,619</u></u>	<u><u>\$ 569,944</u></u>	<u><u>\$ 11,944</u></u>	<u><u>\$ 59,559</u></u>	<u><u>\$ 2,708</u></u>	<u><u>\$ 5,492</u></u>	<u><u>\$ 2,212</u></u>	<u><u>\$ 4,842</u></u>

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

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

	ELECTION SERVICES FUND				RECORDER TECH FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,500	5,523	4,000	5,862	13,500	12,239	10,000	9,312
Interest	600	719	680	333	350	668	300	464
Other	-	-	-	1,365	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 4,100</u>	<u>\$ 6,242</u>	<u>\$ 4,680</u>	<u>\$ 7,560</u>	<u>\$ 13,850</u>	<u>\$ 12,907</u>	<u>\$ 10,300</u>	<u>\$ 9,776</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	10,000	1,907	12,000	4,424	-	-	-	-
Services and Other	5,000	2,302	6,000	1,079	10,000	-	10,000	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 4,209</u>	<u>\$ 18,000</u>	<u>\$ 5,503</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (10,900)</u>	<u>\$ 2,033</u>	<u>\$ (13,320)</u>	<u>\$ 2,057</u>	<u>\$ 3,850</u>	<u>\$ 12,907</u>	<u>\$ 300</u>	<u>\$ 9,776</u>
CASH, JANUARY 1	<u>15,000</u>	<u>15,000</u>	<u>17,033</u>	<u>17,033</u>	<u>8,231</u>	<u>8,231</u>	<u>21,138</u>	<u>21,138</u>
CASH, DECEMBER 31	<u>\$ 4,100</u>	<u>\$ 17,033</u>	<u>\$ 3,713</u>	<u>\$ 19,090</u>	<u>\$ 12,081</u>	<u>\$ 21,138</u>	<u>\$ 21,438</u>	<u>\$ 30,914</u>

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

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

	SHERIFF'S FORFEITURE FUND				TAX MAINTENANCE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,951	50,000	52,312	52,000	56,997
Interest	56	55	25	30	2,500	7,251	5,000	3,546
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 56</u>	<u>\$ 55</u>	<u>\$ 25</u>	<u>\$ 1,981</u>	<u>\$ 52,500</u>	<u>\$ 59,563</u>	<u>\$ 57,000</u>	<u>\$ 60,543</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	1,371	150	1,250	-	108,000	18,151	98,000	9,234
Services and Other	-	-	-	-	49,000	2,701	59,000	940
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 1,371</u>	<u>\$ 150</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 157,000</u>	<u>\$ 20,852</u>	<u>\$ 157,000</u>	<u>\$ 10,174</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,315)</u>	<u>\$ (95)</u>	<u>\$ (1,225)</u>	<u>\$ 1,981</u>	<u>\$ (104,500)</u>	<u>\$ 38,711</u>	<u>\$ (100,000)</u>	<u>\$ 50,369</u>
CASH, JANUARY 1	<u>1,320</u>	<u>1,320</u>	<u>1,225</u>	<u>1,225</u>	<u>127,268</u>	<u>127,268</u>	<u>165,979</u>	<u>165,979</u>
CASH, DECEMBER 31	<u>\$ 5</u>	<u>\$ 1,225</u>	<u>\$ -</u>	<u>\$ 3,206</u>	<u>\$ 22,768</u>	<u>\$ 165,979</u>	<u>\$ 65,979</u>	<u>\$ 216,348</u>

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

	SHERIFF'S REVOLVING FUND				COUNTY CLERK'S HELP AMERICA VOTE ACT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,600	5,681	21,364	3,240
Charges for services	2,787	7,150	6,481	11,900	-	-	-	-
Interest	120	176	150	88	1,000	805	50	-
Other	-	-	-	-	-	-	-	1,365
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,907</u>	<u>\$ 7,326</u>	<u>\$ 6,631</u>	<u>\$ 11,988</u>	<u>\$ 6,600</u>	<u>\$ 6,486</u>	<u>\$ 21,414</u>	<u>\$ 4,605</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	4,000	-	10,500	7,000	2,000	11,000	12,258	1,365
Services and Other	-	1,354	3,200	4,393	15,556	15,556	9,156	3,240
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 4,000</u>	<u>\$ 1,354</u>	<u>\$ 13,700</u>	<u>\$ 11,393</u>	<u>\$ 17,556</u>	<u>\$ 26,556</u>	<u>\$ 21,414</u>	<u>\$ 4,605</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (1,093)	\$ 5,972	\$ (7,069)	\$ 595	\$ (10,956)	\$ (20,070)	\$ -	\$ -
CASH, JANUARY 1	<u>1,098</u>	<u>1,098</u>	<u>7,070</u>	<u>7,070</u>	<u>20,070</u>	<u>20,070</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u>\$ 5</u>	<u>\$ 7,070</u>	<u>\$ 1</u>	<u>\$ 7,665</u>	<u>\$ 9,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FEDERAL GRANT FUND				LOCAL EMERGENCY PLANNING COMMITTEE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	363,950	304,867	620,000	24,236	4,440	4,748	4,100	2,855
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	470	678	580	255
Other	-	-	-	-	-	-	-	1,240
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 363,950</u>	<u>\$ 304,867</u>	<u>\$ 620,000</u>	<u>\$ 24,236</u>	<u>\$ 4,910</u>	<u>\$ 5,426</u>	<u>\$ 4,680</u>	<u>\$ 4,350</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	7,850	1,509	4,175	3,324
Services and Other	28,950	25,505	60,000	23,486	4,500	2,114	9,853	4,650
Capital Outlay	-	-	-	-	-	-	-	-
Construction	335,000	279,363	560,000	750	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 363,950</u>	<u>\$ 304,868</u>	<u>\$ 620,000</u>	<u>\$ 24,236</u>	<u>\$ 12,350</u>	<u>\$ 3,623</u>	<u>\$ 14,028</u>	<u>\$ 7,974</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ (1)	\$ -	\$ -	\$ (7,440)	\$ 1,803	\$ (9,348)	\$ (3,624)
CASH, JANUARY 1	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>12,756</u>	<u>12,756</u>	<u>14,559</u>	<u>14,559</u>
CASH, DECEMBER 31	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,316</u>	<u>\$ 14,559</u>	<u>\$ 5,211</u>	<u>\$ 10,935</u>

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

	DARE FUND				VENDING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	330	325	300	124	40	21	25	12
Other	290	200	165	-	660	452	600	589
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 620</u>	<u>\$ 525</u>	<u>\$ 465</u>	<u>\$ 124</u>	<u>\$ 700</u>	<u>\$ 473</u>	<u>\$ 625</u>	<u>\$ 601</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	8,000	1,000	7,400	1,000	500	261	650	412
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 8,000</u>	<u>\$ 1,000</u>	<u>\$ 7,400</u>	<u>\$ 1,000</u>	<u>\$ 500</u>	<u>\$ 261</u>	<u>\$ 650</u>	<u>\$ 412</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (7,380)	\$ (475)	\$ (6,935)	\$ (876)	\$ 200	\$ 212	\$ (25)	\$ 189
CASH, JANUARY 1	<u>7,410</u>	<u>7,410</u>	<u>6,935</u>	<u>6,935</u>	<u>400</u>	<u>400</u>	<u>612</u>	<u>612</u>
CASH, DECEMBER 31	<u>\$ 30</u>	<u>\$ 6,935</u>	<u>\$ -</u>	<u>\$ 6,059</u>	<u>\$ 600</u>	<u>\$ 612</u>	<u>\$ 587</u>	<u>\$ 801</u>

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

	INMATE SECURITY FUND				SENATE BILL 40 FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 768,194	\$ 768,194	\$ 778,894	\$ 778,894
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	9,800	10,636	11,650	13,633	-	-	-	-
Interest	200	175	280	128	4,882	4,882	5,819	5,819
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,000</u>	<u>\$ 10,811</u>	<u>\$ 11,930</u>	<u>\$ 13,761</u>	<u>\$ 773,076</u>	<u>\$ 773,076</u>	<u>\$ 784,713</u>	<u>\$ 784,713</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	10,000	4,536	11,500	9,585	-	-	-	-
Services and Other	-	705	6,000	540	654,750	654,750	705,584	705,584
Capital Outlay	-	-	-	-	56,720	56,720	24,504	24,504
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ 5,241</u>	<u>\$ 17,500</u>	<u>\$ 10,125</u>	<u>\$ 711,470</u>	<u>\$ 711,470</u>	<u>\$ 730,088</u>	<u>\$ 730,088</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ 5,570	\$ (5,570)	\$ 3,636	\$ 61,606	\$ 61,606	\$ 54,625	\$ 54,625
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>5,570</u>	<u>5,570</u>	<u>332,862</u>	<u>332,862</u>	<u>394,468</u>	<u>394,468</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 5,570</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,206</u></u>	<u><u>\$ 394,468</u></u>	<u><u>\$ 394,468</u></u>	<u><u>\$ 449,093</u></u>	<u><u>\$ 449,093</u></u>

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

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

	DOMESTIC VIOLENCE FUND				LAW LIBRARY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	18,158	-	18,936
Interest	-	-	-	-	-	-	-	-
Other	10,366	10,366	1,242	1,242	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 10,366</u>	<u>\$ 10,366</u>	<u>\$ 1,242</u>	<u>\$ 1,242</u>	<u>\$ -</u>	<u>\$ 18,158</u>	<u>\$ -</u>	<u>\$ 18,936</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	3,485	3,485	-	-	-	29,698	-	17,763
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 3,485</u>	<u>\$ 3,485</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,698</u>	<u>\$ -</u>	<u>\$ 17,763</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 6,881</u>	<u>\$ 6,881</u>	<u>\$ 1,242</u>	<u>\$ 1,242</u>	<u>\$ -</u>	<u>\$ (11,540)</u>	<u>\$ -</u>	<u>\$ 1,173</u>
CASH, JANUARY 1	<u>3,484</u>	<u>3,484</u>	<u>10,365</u>	<u>10,365</u>	<u>-</u>	<u>27,539</u>	<u>-</u>	<u>15,999</u>
CASH, DECEMBER 31	<u><u>\$ 10,365</u></u>	<u><u>\$ 10,365</u></u>	<u><u>\$ 11,607</u></u>	<u><u>\$ 11,607</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,999</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,172</u></u>

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

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

	TIME PAYMENT FEE FUND				CIRCUIT CLERK INTEREST FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	3,486	-	4,378	-	-	-	-
Interest	-	-	-	-	-	25,692	-	6,675
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 3,486</u>	<u>\$ -</u>	<u>\$ 4,378</u>	<u>\$ -</u>	<u>\$ 25,692</u>	<u>\$ -</u>	<u>\$ 6,675</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	163	-	-	-	36,496	-	4,842
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ 163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,496</u>	<u>\$ -</u>	<u>\$ 4,842</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ 3,323</u>	<u>\$ -</u>	<u>\$ 4,378</u>	<u>\$ -</u>	<u>\$ (10,804)</u>	<u>\$ -</u>	<u>\$ 1,833</u>
CASH, JANUARY 1	<u>-</u>	<u>6,386</u>	<u>-</u>	<u>9,709</u>	<u>-</u>	<u>71,588</u>	<u>-</u>	<u>60,784</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ 9,709</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,087</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 60,784</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,617</u></u>

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

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

	JUVENILE ASSESSMENT FUND				DRUG COURT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2007		2008		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	238	-	246	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ -</u>	<u>\$ 246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and Supplies	-	-	-	-	-	-	-	-
Services and Other	-	-	-	-	1,416	1,416	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,416</u>	<u>\$ 1,416</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS								
	\$ -	\$ 238	\$ -	\$ 246	\$ (1,416)	\$ (1,416)	\$ -	\$ -
CASH, JANUARY 1								
	<u>-</u>	<u>3,357</u>	<u>-</u>	<u>3,595</u>	<u>1,416</u>	<u>1,416</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31								
	<u>\$ -</u>	<u>\$ 3,595</u>	<u>\$ -</u>	<u>\$ 3,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

	DEPUTY SHERIFF'S SALARY SUPPLEMENTATION FUND			
	Year Ended December 31,			
	2007		2008	
	Budget	Actual	Budget	Actual
RECEIPTS				
Property taxes	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-
Intergovernmental	-	-	2,838	2,838
Charges for services	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,838</u>	<u>\$ 2,838</u>
DISBURSEMENTS				
Salaries	\$ -	\$ -	\$ 1,838	\$ 1,838
Employee fringe benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Services and Other	-	-	-	-
Capital Outlay	-	-	-	-
Construction	-	-	-	-
Transfers out	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,838</u>	<u>\$ 1,838</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
CASH, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,000</u></u>	<u><u>\$ 1,000</u></u>

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

WARREN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 and 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The financial statements referred to above include the primary government of Warren County, Missouri, which consists of all funds, organizations, institutions, agencies, departments, and offices that are considered by the Missouri State Auditor’s Office to comprise the County’s legal entity. The financial statements also include the Senate Bill 40 Board which is a separate legal entity within the County that is required by the Missouri State Auditor’s Office to be included in the County’s reporting entity for financial reporting purposes. The E-911 Board is audited and separately reported on by other independent auditors and the related fund is not presented in the financial statements.

B. Basis of Presentation

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

Fiduciary (Agency) Funds - Certain County officials, particularly the County Collector, Treasurer, Circuit Clerk and Sheriff collect and hold monies in a trustee capacity as an agent of individuals, taxing units, or other governments. These assets, which are held for the

benefit of external parties, are held in fiduciary (agency) funds which are custodial in nature, and are not reported on the accompanying financial statements.

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 adopts a budget for each governmental fund.
2. On or before the second Monday in January, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year. 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. Although a budget was found in the County Clerk's file, the County did not adopt or publish a formal budget in either 2007 and 2008 for the following funds:

- Juvenile Assessment
- Law Library
- Time Payment Fee
- Circuit Clerk Interest

10. Section 50.740 RSMo. prohibits expenditures in excess of the approved budgets. Actual expenditures exceed budgeted amounts for the County Clerk's Help America Vote Act fund in 2007.

E. Property taxes are based on the voter-approved tax levy applied to the real and personal assessed property values. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and tax bills are mailed to taxpayers in October and November, at which time they are payable. All unpaid property taxes become delinquent as of January 1 of the following year.

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar year 2008 and 2007, for purposes of taxation was:

	<u>2008</u>	<u>2007</u>
Real Estate	\$ 393,554,480	\$ 378,480,150
Personal Property	94,465,867	90,038,833
Railroad and Utilities	31,779,094	31,378,402

During 2008 and 2007 the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property for the calendar year 2008 and 2007, for purposes of County taxation, as follows:

	<u>2008</u>	<u>2007</u>
General Revenue Fund	\$ 0.1048	\$ 0.9930
Special Road & Bridge	0.1681	0.1681
Developmentally Disabled	0.1600	0.1600

F. Cash Deposits and Investments

Deposits and investments are stated at cost, which approximates market. Cash balances for all the County Treasurer funds are pooled and invested to the extent possible. Interest earned from such investments is allocated to each of the funds based on the funds' average daily cash balance. Cash equivalents include repurchase agreements and any other instruments with an original maturity of ninety days or less. State law authorizes the deposit of funds in banks and trust companies or the investment of funds in bonds or treasury certificates of the United States, other interest bearing obligations guaranteed as to both principal and interest by the United States, bonds of the State of Missouri or other government bonds, or time certificates of deposit, purchased at a price at or below par. Funds in the form of cash on deposit or time certificates of deposit are required to be insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by authorized investments held in the County's name at third-party banking institutions. Details of these cash 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 type's portion of this pool is displayed on the financial statements as "Cash and Equivalents" under each fund's caption.

Deposits - Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2008 and 2007, the carrying amount of the County's deposits was \$9,591,002 and \$253,122, respectively, and the bank balances were \$9,905,018 and \$11,885,077, respectively. Of the bank balances, \$250,000 and \$100,000 for December 31, 2008 and December 31, 2007, respectively, were covered by federal depository insurance and \$9,905,018 and \$11,785,077, respectively, were covered by collateral held at the Federal Reserve Bank and the County's safekeeping bank agent in the County's name or by a line of credit held by the County or by its agent in the County's name.

At December 31, 2008 and 2007, the Collector held cash representing collections of property taxes on behalf of various taxing districts in the County, including the General Revenue, Special Road and Bridge and Senate Bill 40 funds. These collections, all of which were fully collateralized, amounted to \$15,950,712 and \$14,580,044 at December 31, 2008 and 2007, respectively.

3. 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.

A. Plan Description

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

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

B. 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, or a reduced benefit annuity at age 55. Any member with less than eight years of creditable service forfeits all rights in the fund but will be paid his or her accumulated contributions.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, P.O. Box 2271, Jefferson City, MO 65102-2271, or by calling 1-573-632-9203.

C. Funding Policy

Pursuant to State Statutes, CERF is partially funded from a portion of delinquent property tax penalties and other penalties and fees. Further, a contribution to CERF of 4% to 6% of gross compensation, depending on LAGERS participation, is required for all participants hired on or after February 2002. A contribution of 0% to 4% of compensation, depending on LAGERS participation, is required of employees hired before February 2002. A lesser contribution requirement applies to employees who participate in LAGERS. The source of funding of these contributions is determined by each county. During 2008 and 2007, the County collected and remitted to CERF employee contributions of approximately \$372,381 and \$348,787, respectively, for the years then ended, equal to the required contributions.

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 full time employees with up to 8 hours of sick leave with pay credit every 208 hours worked to a maximum of 80 hours per year. Full-time employees may accumulate sick leave with pay to a maximum of 240 hours. Upon termination, the employee is not compensated for accrued sick time. Vacation time is accrued for every full-time employee, and accrues at the rate of one week for first year of service, two weeks after two years of service, and three weeks after ten years of service. Vacation must be used within one year of earning the leave or the time is forfeited.

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

7. LONG TERM DEBT

The County retired its outstanding bonded debt during 2008 by applying reserve funds of approximately \$130,000 and making a debt service payment of \$2,896,962, which included interest of \$103,364.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES

AUDITORS' 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 Warren County, Missouri

We have audited the accompanying financial statements of Warren County, Missouri as of and for the years ended December 31, 2008 and 2007, which collectively comprise the County's basic financial statements as identified in the table of contents, and have issued our report thereon dated July 16, 2009. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered Warren County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Warren County, Missouri's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Warren County, Missouri's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Warren County, Missouri's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the Warren County, Missouri's financial statements that is more than inconsequential will not be prevented or detected by the Warren County, Missouri's internal control. We consider the deficiency described in the schedule of findings and recommendations as item 08-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will

not be prevented or detected by the Warren County, Missouri's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warren County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is identified as item 08-2.

We also noted a certain matter that we reported to management of Warren County, Missouri, in the findings and recommendations section as item 08-3.

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

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

(Original signed by Auditor)

McBride, Lock & Associates
July 16, 2009

McBRIDE, LOCK & ASSOCIATES

AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission and Officeholders of Warren County, Missouri

Compliance

We have audited the compliance of Warren County, Missouri, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2008 and 2007. Warren County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of federal findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Warren County, Missouri's management. Our responsibility is to express an opinion on Warren County, Missouri's compliance based on our audits.

We conducted our audits of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Warren County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinion. Our audits do not provide a legal determination of Warren County, Missouri's compliance with those requirements.

In our opinion, Warren County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2008 and 2007. The results of our auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

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

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

(Original signed by Auditor)

McBride, Lock & Associates
July 16, 2009

WARREN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31	
			2007	2008
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
14.228	Passed through State Department of Economic Development Community Development Block Grant	2004-PF-53 2007-ED-08	\$ 304,867 -	\$ - 24,236
U.S. DEPARTMENTMENT OF JUSTICE				
16.575	Passed through State Department of Public Safety Crime Victims Assistance	2005-VOCA-0082 2006-VOCA-0080	27,259	- 26,385
16.738	Local Law Enforcement Block Grants Program	2006-LBGJ-072 2007-LBGJ-117	8,949 -	- 8,949
16.xxx	Passed through Missouri Sheriff's Association Domestic Cannabis Eradication/Supression Program	N/A	1,606	-
U.S. DEPARTMENT OF TRANSPORTATION				
20.205	Passed through State Highway and Transportation Commission Highway Planning and Construction	BRO-109(10) BRO-109(11) BRO-109(12)	1,275 4,840 47,398	- - 405,727
GENERAL SERVICES ADMINISTRATION				
39.003	Passed through State: Office of Administration Donation of Federal Surplus Personal Property Secretary of State	N/A	35	15,222
39.011	Election Reform Payments	N/A	25,398	-
ELECTION ASSISTANCE COMMISSION				
90.401	Passed through State Secretary of State Help America Vote Act - Requirements Payments	HAVA20002Fed	1,157	4,605
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.283	Passed through State Department of Health and Senior Services: Public Health Emergency Preparedness	CCU716971-08	-	34,242
93.563	Child Support Enforcement	N/A	38,635	47,341
93.996	Bioterrorism Training and Curriculum Development	AOC08380209	62,216	-
U. S. DEPARTMENT OF HOMELAND SECURITY				
97.036	Passed through State Department of Public Safety Disaster Grants - Public Assistance Grants	FEMA 1736 DR	-	50,895
97.042	Emergency Management Performance Grants	EMPG	19,515	22,757
Total Expenditures of Federal Awards			<u>\$ 543,150</u>	<u>\$ 640,359</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

WARREN COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2008 AND 2007

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditure of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C – SUBRECIPIENTS

The County provided no federal awards to sub-recipients during the years ended December 31, 2008 and 2007.

WARREN COUNTY, MISSOURI
 SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 2008 AND 2007

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of Auditors' Report Issued: Unqualified

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

Type of Auditor's Report Issued on Compliance For Major Programs: Unqualified

Any audit findings disclosed that are required to be Reported in accordance with section 510(A) of Circular A-133? Yes No

Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/States Program
20.205	Highway Planning and Construction

Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$300,000

Auditee Qualified as low-risk: Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

See Findings and Recommendations section:

- 08-1 Pre-numbered Receipt Slips
- 08-2 Competitive Bidding Procedures

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – FOLLOW-UP ON PRIOR YEAR'S FEDERAL AWARD FINDINGS AND QUESTIONED COSTS FOR THE TWO YEAR PERIOD ENDING DECEMBER 31, 2006

- 06-1 Election Reform Payments Grant

Condition: Monies were not always disbursed within 30 days to minimize the time elapsing between the transfer of funds from the state to the county and the disbursement of those funds.

Current Status: Corrected.

FINDINGS AND RECOMMENDATIONS

WARREN COUNTY, MISSOURI
FINDINGS AND RECOMMENDATIONS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

1. Pre-numbered Receipt Slips

Condition: Receipt slips issued by the County Treasurer through a computer-generated system do not provide effective internal controls over cash receipts. The computer system software allows the Treasurer to make changes to or void previously issued receipt slips. This capability effectively negates the control benefits of the pre-numbered receipt system.

Recommendation: We recommend that the County Treasurer ensure that the pre-numbered receipts system is modified to prohibit changes to any previously issued receipt slip. The first step to effect this should be to contact the software manufacturer and request appropriate modifications to the system.

County's Response: The County has addressed options to ensure the integrity of the pre-numbered receipts issued by the Treasurer's Office.

ITEMS OF NONCOMPLIANCE

2. Competitive Bidding Procedures

Bids were not always solicited or bid documentation was not always retained for all purchases. For example: We were advised that repairs costing \$7,785 were made to a vehicle without a bid solicitation because the County had found the selected vendor to have the lowest bids in the past. In another instance, a damaged floor was repaired for \$12,350 without soliciting a bid because unusual circumstances dictated the need for a particular vendor. However, bid files contained no documentation of a sole source requirement.

Section 50.660, RSMo, requires advertisement for bids on all purchases of \$6,000 or more from any one person, firm or corporation during any period of ninety days.

Recommendation: We recommend the County Commission solicit bids on all purchases as required by law. Documentation of bids and awards should include basis for award if not given to low bidder and justification for any sole source procurement.

County's Response: The County will work to increase its efforts to ensure that documentation exists to demonstrate that all County purchases are made in accordance with State and local laws and regulations.

OTHER MATTER

In planning and performing our audit of the financial statements of Warren County, Missouri (the County) as of and for the years ended December 31, 2008 and 2007, in accordance with generally accepted government auditing standards, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

However, during our audit we became aware of a certain matter that is an opportunity for strengthening internal controls and operating efficiency. Our comment and suggestion regarding this matter is summarized below. We previously reported on the County's internal control in our report dated July 16, 2009, contained herein. This document does not affect that report dated July 16, 2009.

3. Invoices

Condition: Documentation to support expenditures should contain original vendor invoices unless exempted under a contract provision. One instance was noted where a \$19,341 payment was made without a vendor invoice. Files supporting the expenditures contained only an internally generated invoice.

Recommendation: We recommend that the County Commission ensure that all expenditures are properly supported by original vendor invoices whenever appropriate.

County's Response: The County will work to ensure that all expenditures are properly supported by vendor invoices and the proper documentation as required.

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

In accordance with Government Auditing Standards, this section reports the auditors' follow-up on action taken by Warren County, Missouri, on the applicable findings in the prior audit report issued for the two years ended December 31, 2006 and 2005.

1. Budgetary Practices – Budgets for some funds contained unreasonable estimates of disbursements. Overestimating disbursements may have been done to effect operating reserves for future years. However, the practice results in inaccurate financial information and decreases the effectiveness of the budget.

Status: Budgets of disbursements continued to exceed actual disbursements for some funds but to a lesser extent and for more justifiable reasons. Therefore, no finding is reported in the current audit.

2. Budgets filed by the Circuit Clerk were incomplete for several funds and did not include the actual or budgeted amounts for the previous two years. Also, budgets for two funds were not presented to the County Clerk.

Status: No similar conditions were noted during the current audit.

3. Bids for procurement of major items were not always solicited or bid documentation was not always retained for various purchases. Also records did not always documents price comparisons or reason for sole source purchases.

Status: Condition Not Corrected – See Finding and Recommendation number 2.

4. Contracts were not entered into for some services procured.

Status: No similar conditions were noted during the current audit.

5. County Commission minutes did not always include sufficient detail of matters discussed or the reasons behind actions taken in both open and closed sessions.

Status: No similar conditions were noted during the current audit.

6. Procedures related to voiding receipt slips are in need of improvement. The County Treasurer can void a computer generated receipt slip, make changes to that receipts slip and then reissue that receipt slip.

Status: Condition Not Corrected – See Finding and Recommendation number 1.