



NICOLE GALLOWAY, CPA
Missouri State Auditor

To the County Commission
and
Officeholders of Warren County, Missouri

The Office of the State Auditor contracted for an audit of Warren County's financial statements for the 2 years ended December 31, 2018, 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 the audit, performed by Daniel Jones & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

August 2019
Report No. 2019-073

THE COUNTY OF WARREN
WARRENTON, MISSOURI
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018 AND 2017

THE COUNTY OF WARREN
WARRENTON, MISSOURI
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FINANCIAL SECTION



**Daniel Jones
& Associates**
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the County Commission
The County of Warren, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Warren (County), Missouri, which comprise cash and unencumbered cash for each fund as of December 31, 2018, and 2017, and the related statements of cash receipts and disbursements and disbursements-budget and actual for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles


In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2018, and 2017, or changes in net position or cash flows thereof for the years then ended.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash of each fund of the County as of December 31, 2018, and 2017, and their respective cash receipts and disbursements, and budgetary results for the years then ended in accordance with the financial reporting provisions prescribed or permitted by Missouri law described in Note I.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2019, on our consideration of the County of Warren’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Warren’s internal control over financial reporting and compliance.



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

July 19, 2019

FINANCIAL STATEMENTS

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

FUND	CASH AND INVESTMENTS JANUARY 1, 2018	RECEIPTS 2018	DISBURSEMENTS 2018	CASH AND INVESTMENTS DECEMBER 31, 2018
General Revenue Fund	\$ 1,327,062.84	\$ 4,228,133.16	\$ 4,575,436.57	\$ 979,759.43
Special Road and Bridge Fund	998,583.05	3,161,381.99	3,321,983.25	837,981.79
Assessment Fund	505,735.01	649,595.86	647,018.33	508,312.54
Law Enforcement Fund	102,622.12	3,504,494.58	3,550,623.99	56,492.71
Officers Training Fund	4,972.51	7,734.70	4,625.00	8,082.21
Prosecuting Attorney Training Fund	42,630.38	2,140.43	-	44,770.81
Capital Improvement Fund	1,248,190.94	603,466.78	937,976.31	913,681.41
Delinquent Tax Fund	27,322.12	3,429.52	-	30,751.64
Bad Check Fund	38,363.41	8,118.08	13,066.56	33,414.93
Recorder User Fee Fund	202,781.64	50,925.16	20,425.03	233,281.77
Health Reimbursement Fund	83,628.48	55,500.00	13,775.82	125,352.66
Sheriff's Civil Fees Fund	23,513.91	29,239.03	14,767.08	37,985.86
Road and Bridge Capital Fund	976,796.62	121,715.26	-	1,098,511.88
Prosecuting Attorney Forfeiture Fund	4,610.05	95.76	-	4,705.81
Election Services Fund	21,365.59	9,547.32	5,828.15	25,084.76
Recorder Tech Fund	52,464.38	10,754.20	6,303.23	56,915.35
Sheriff's Forfeiture Fund	1,144.96	23.77	-	1,168.73
Tax Maintenance Fund	269,865.22	60,184.42	52,500.00	277,549.64
Federal Grant Fund	-	214,213.68	214,213.68	-
L.E.P.C. Fund	15,919.02	10,688.23	9,989.84	16,617.41
Sheriff's Revolving Fund	17,572.89	8,128.24	12,768.46	12,932.67
Inmate Security Fund	34,305.42	104,770.67	59,598.75	79,477.34
WCSD Benevolence Fund	8,380.28	3,168.22	2,600.00	8,948.50
Senate Bill 40 Board Fund	1,071,888.87	1,636,017.35	1,486,906.53	1,220,999.69
TOTAL	\$ 7,079,719.71	\$ 14,483,466.41	\$ 14,950,406.58	\$ 6,612,779.54

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

FUND	CASH AND INVESTMENTS JANUARY 1, 2017	RECEIPTS 2017	DISBURSEMENTS 2017	CASH AND INVESTMENTS DECEMBER 31, 2017
General Revenue Fund	\$ 1,366,475.89	\$ 3,922,378.31	\$ 3,961,791.36	\$ 1,327,062.84
Special Road and Bridge Fund	1,289,212.36	3,329,849.53	3,620,478.84	998,583.05
Assessment Fund	529,015.14	599,576.35	622,856.48	505,735.01
Law Enforcement Fund	267,788.22	3,232,358.65	3,397,524.75	102,622.12
Officers Training Fund	6,185.43	7,274.04	8,486.96	4,972.51
Prosecuting Attorney Training Fund	41,304.42	1,725.96	400.00	42,630.38
Capital Improvement Fund	903,030.28	624,514.67	279,354.01	1,248,190.94
Delinquent Tax Fund	25,908.63	4,617.85	3,204.36	27,322.12
Bad Check Fund	43,061.52	7,357.11	12,055.22	38,363.41
Recorder User Fee Fund	195,941.88	49,395.76	42,556.00	202,781.64
Health Reimbursement Fund	28,653.81	68,322.00	13,347.33	83,628.48
Sheriff's Civil Fees Fund	12,646.12	20,042.16	9,174.37	23,513.91
Road and Bridge Capital Fund	882,094.75	109,701.87	15,000.00	976,796.62
Prosecuting Attorney Forfeiture Fund	4,562.79	47.26	-	4,610.05
Election Services Fund	26,966.69	6,175.11	11,776.21	21,365.59
Recorder Tech Fund	58,189.81	10,430.08	16,155.51	52,464.38
Sheriff's Forfeiture Fund	1,183.64	11.32	50.00	1,144.96
Tax Maintenance Fund	264,255.54	58,189.45	52,579.77	269,865.22
Federal Grant Fund	-	20,000.00	20,000.00	-
L.E.P.C. Fund	10,241.33	7,133.16	1,455.47	15,919.02
Sheriff's Revolving Fund	21,452.93	9,065.15	12,945.19	17,572.89
Inmate Security Fund	6,940.00	48,693.42	21,328.00	34,305.42
WCSD Benevolence Fund	5,784.11	4,804.54	2,208.37	8,380.28
Senate Bill 40 Board Fund	948,264.69	1,516,455.32	1,392,831.14	1,071,888.87
TOTAL	\$ 6,939,159.98	\$ 13,658,119.07	\$ 13,517,559.34	\$ 7,079,719.71

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	GENERAL REVENUE FUND			
	2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 727,300.00	\$ 646,828.21	\$ 811,000.00	\$ 626,956.56
Sales Taxes	1,918,197.00	1,796,469.71	1,606,500.00	1,636,544.56
Intergovernmental	323,777.00	297,701.48	354,472.00	311,837.87
Charges for Services	1,042,798.00	1,063,717.83	1,021,883.00	1,029,474.66
Interest	16,000.00	32,654.29	13,000.00	18,984.59
Other	168,678.00	290,880.64	258,200.00	200,508.07
Transfers In	99,881.00	99,881.00	98,072.00	98,072.00
TOTAL RECEIPTS	4,296,631.00	4,228,133.16	4,163,127.00	3,922,378.31
DISBURSEMENTS				
County Commission	146,908.00	143,743.61	141,803.00	137,944.55
County Clerk	251,159.00	229,823.22	204,128.00	177,572.57
Buildings and Grounds	448,000.00	351,122.88	448,000.00	363,009.71
Planning and Zoning	58,622.00	52,020.92	56,099.00	47,634.42
County Treasurer	65,527.00	63,316.76	63,682.00	62,577.14
Collector	341,589.00	307,801.26	341,589.00	284,043.56
Recorder of Deeds	147,497.00	146,235.65	139,672.00	138,142.35
Circuit Clerk	106,664.00	57,722.93	86,081.00	55,169.10
Surveyor	9,215.00	5,736.73	8,530.00	8,523.81
Sanitation Office	46,147.00	44,839.37	44,374.00	42,304.31
Emergency Manager	76,224.00	75,351.36	100,235.00	95,948.60
Prosecuting Attorney	596,451.00	549,207.35	587,269.00	542,035.92
Associate Division II	9,000.00	5,228.32	9,000.00	5,057.13
Associate Division III	8,000.00	5,958.04	7,000.00	6,409.88
Coroner	43,731.00	43,490.68	38,881.00	38,854.88
Juvenile Office	117,397.00	112,455.46	111,895.00	110,513.08
Public Administrator	40,723.00	33,258.22	38,933.00	32,324.23
Court Reporter	3,000.00	998.00	3,500.00	998.00
Public Health	553,841.00	489,428.99	664,017.00	644,999.97
Circuit Judge	81,898.00	14,216.17	43,600.00	13,864.98
Elections	188,424.00	120,085.62	57,850.00	22,274.97
Administration	678,608.00	763,078.90	596,210.00	520,960.78
Child Support Enforcement	49,488.00	37,781.10	48,265.00	43,909.34
Victim Advocate	56,326.00	50,683.00	54,803.00	51,045.19
Drug Court	10,000.00	5,222.27	10,000.00	6,707.19
Information Technologies	-	-	65,286.00	35,805.70
Transfers Out	1,046,787.00	866,629.76	473,160.00	473,160.00
Emergency Fund	200,000.00	-	200,000.00	-
TOTAL DISBURSEMENTS	5,381,226.00	4,575,436.57	4,643,862.00	3,961,791.36
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	(1,084,595.00)	(347,303.41)	(480,735.00)	(39,413.05)
CASH AND INVESTMENT				
BALANCES, JANUARY 1	1,327,062.84	1,327,062.84	1,366,475.89	1,366,475.89
CASH AND INVESTMENT				
BALANCES, DECEMBER 31	\$ 242,467.84	\$ 979,759.43	\$ 885,740.89	\$ 1,327,062.84

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	SPECIAL ROAD AND BRIDGE FUND			
	2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS				
Property Taxes	\$ 1,114,500.00	\$ 1,093,917.05	\$ 1,158,056.00	\$ 1,017,475.25
Sales Taxes	1,150,918.00	1,191,818.45	1,124,550.00	1,145,580.09
Intergovernmental	807,300.00	758,740.83	789,200.00	1,143,332.56
Charges for Services	-	-	-	-
Interest	14,000.00	34,941.26	12,000.00	14,623.63
Other	10,000.00	81,964.40	35,000.00	8,838.00
Transfers In	-	-	-	-
TOTAL RECEIPTS	3,096,718.00	3,161,381.99	3,118,806.00	3,329,849.53
DISBURSEMENTS				
Salaries	425,054.00	357,270.92	425,054.00	366,023.41
Benefits	121,440.00	104,936.15	103,199.00	90,633.05
Office	5,000.00	7,909.06	5,000.00	7,031.11
Equipment	250,000.00	31,762.63	350,000.00	482,986.73
Equipment Repairs	90,000.00	87,203.90	90,000.00	88,519.86
Insurance	48,100.00	46,696.60	46,000.00	39,425.66
Gasoline and Oil	180,000.00	189,495.22	160,000.00	152,622.84
Tools and Supplies	12,000.00	8,557.85	14,500.00	6,835.25
Road & Bridge Materials	1,074,024.00	2,335,269.92	1,290,500.00	2,235,117.93
Other Expenditures	-	-	-	-
Transfers Out	1,881,153.00	152,881.00	1,884,564.00	151,283.00
TOTAL DISBURSEMENTS	4,086,771.00	3,321,983.25	4,368,817.00	3,620,478.84
RECEIPTS OVER (UNDER) DISBURSEMENTS	(990,053.00)	(160,601.26)	(1,250,011.00)	(290,629.31)
CASH AND INVESTMENT BALANCES, JANUARY 1	998,583.05	998,583.05	1,289,212.36	1,289,212.36
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 8,530.05	\$ 837,981.79	\$ 39,201.36	\$ 998,583.05

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	ASSESSMENT FUND				LAW ENFORCEMENT FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,644,168.00	\$ 1,702,598.91	\$ 1,606,500.00	\$ 1,636,552.76
Intergovernmental	576,317.00	601,936.48	569,526.00	568,059.69	462,795.00	355,644.20	425,000.00	428,699.39
Charges for Services	26,000.00	33,236.70	27,680.00	24,445.80	662,500.00	593,091.76	874,125.00	715,485.96
Interest	7,500.00	14,422.68	4,500.00	7,070.86	1,500.00	3,529.95	800.00	1,620.54
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	1,029,787.00	849,629.76	450,000.00	450,000.00
TOTAL RECEIPTS	609,817.00	649,595.86	601,706.00	599,576.35	3,800,750.00	3,504,494.58	3,356,425.00	3,232,358.65
DISBURSEMENTS								
Salaries	309,742.00	259,378.16	267,257.00	257,339.03	2,055,983.00	2,007,052.37	2,067,592.00	2,016,872.25
Benefits	87,320.00	75,923.82	65,482.00	60,143.56	618,083.00	553,007.19	550,079.00	465,851.16
Office	56,022.00	46,502.90	54,000.00	45,545.08	20,882.00	13,540.28	17,350.00	15,251.03
Insurance	6,000.00	4,711.19	6,000.00	4,942.75	142,600.00	144,724.50	129,000.00	133,011.87
Equipment	62,100.00	61,242.09	62,100.00	54,781.01	172,795.00	169,220.22	162,000.00	158,166.02
Training	20,000.00	31,778.12	14,000.00	17,144.37	18,000.00	12,618.45	20,000.00	14,107.76
Professional Services	70,000.00	95,948.28	250,000.00	64,749.68	78,500.00	79,824.14	30,000.00	29,187.24
Mapping and Maintenance	92,738.00	65,533.77	101,200.00	114,158.00	-	-	-	-
Uniforms	-	-	-	-	17,500.00	15,138.25	18,500.00	18,130.79
Automobile	-	-	-	-	102,500.00	105,093.35	123,000.00	96,903.99
Enforcement and Investigations	-	-	-	-	20,000.00	22,414.28	25,000.00	15,722.10
Prisoner Expenses	-	-	-	-	405,000.00	400,490.96	386,000.00	398,422.54
Transfers Out	6,000.00	6,000.00	4,053.00	4,053.00	27,500.00	27,500.00	35,898.00	35,898.00
TOTAL DISBURSEMENTS	709,922.00	647,018.33	824,092.00	622,856.48	3,679,343.00	3,550,623.99	3,564,419.00	3,397,524.75
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100,105.00)	2,577.53	(222,386.00)	(23,280.13)	121,407.00	(46,129.41)	(207,994.00)	(165,166.10)
CASH AND INVESTMENT BALANCES, JANUARY 1	505,735.01	505,735.01	529,015.14	529,015.14	102,622.12	102,622.12	267,788.22	267,788.22
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 405,630.01</u>	<u>\$ 508,312.54</u>	<u>\$ 306,629.14</u>	<u>\$ 505,735.01</u>	<u>\$ 224,029.12</u>	<u>\$ 56,492.71</u>	<u>\$ 59,794.22</u>	<u>\$ 102,622.12</u>

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	OFFICERS TRAINING FUND				PROSECUTING ATTORNEY TRAINING FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 7,200.00	\$ 7,570.93	\$ 8,000.00	\$ 7,226.50	\$ 1,200.00	\$ 1,238.56	\$ 500.00	\$ 1,294.05
Interest	48.00	163.77	36.00	47.54	300.00	901.87	265.00	431.91
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	7,248.00	7,734.70	8,036.00	7,274.04	1,500.00	2,140.43	765.00	1,725.96
DISBURSEMENTS								
Training	4,220.00	-	6,221.00	1,382.89	5,000.00	-	5,000.00	-
Tuition	8,000.00	4,625.00	8,000.00	7,104.07	5,000.00	-	5,000.00	400.00
Mileage	-	-	-	-	2,500.00	-	2,500.00	-
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	12,220.00	4,625.00	14,221.00	8,486.96	12,500.00	-	12,500.00	400.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,972.00)	3,109.70	(6,185.00)	(1,212.92)	(11,000.00)	2,140.43	(11,735.00)	1,325.96
CASH AND INVESTMENT BALANCES, JANUARY 1	4,972.51	4,972.51	6,185.43	6,185.43	42,630.38	42,630.38	41,304.42	41,304.42
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 0.51	\$ 8,082.21	\$ 0.43	\$ 4,972.51	\$ 31,630.38	\$ 44,770.81	\$ 29,569.42	\$ 42,630.38

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	CAPITAL IMPROVEMENT FUND				DELINQUENT TAX FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ 493,250.00	\$ 510,779.29	\$ 481,950.00	\$ 490,962.86	\$ -	\$ -	\$ -	\$ -
Intergovernmental	110,000.00	67,977.25	110,000.00	122,141.11	-	-	-	-
Charges for Services	-	-	-	-	5,000.00	2,835.56	8,000.00	4,325.08
Interest	8,500.00	24,710.24	10,363.00	11,410.70	250.00	593.96	200.00	292.77
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	611,750.00	603,466.78	602,313.00	624,514.67	5,250.00	3,429.52	8,200.00	4,617.85
DISBURSEMENTS								
Capital Improvements	1,434,665.00	937,976.31	1,085,343.00	254,040.50	-	-	-	-
Equipment	120,000.00	-	420,000.00	25,313.51	15,000.00	-	15,000.00	3,204.36
Other	3,000.00	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	1,557,665.00	937,976.31	1,505,343.00	279,354.01	15,000.00	-	15,000.00	3,204.36
RECEIPTS OVER (UNDER) DISBURSEMENTS	(945,915.00)	(334,509.53)	(903,030.00)	345,160.66	(9,750.00)	3,429.52	(6,800.00)	1,413.49
CASH AND INVESTMENT BALANCES, JANUARY 1	1,248,190.94	1,248,190.94	903,030.28	903,030.28	27,322.12	27,322.12	25,908.63	25,908.63
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 302,275.94</u>	<u>\$ 913,681.41</u>	<u>\$ 0.28</u>	<u>\$ 1,248,190.94</u>	<u>\$ 17,572.12</u>	<u>\$ 30,751.64</u>	<u>\$ 19,108.63</u>	<u>\$27,322.12</u>

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	BAD CHECK FUND				RECORDER USER FEE FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 8,500.00	\$ 7,362.61	\$ 8,500.00	\$ 6,937.55	\$ 46,600.00	\$ 46,373.32	\$ 48,800.00	\$ 47,201.34
Interest	350.00	755.47	330.00	419.56	2,000.00	4,551.84	1,200.00	2,194.42
Other	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	8,850.00	8,118.08	8,830.00	7,357.11	48,600.00	50,925.16	50,000.00	49,395.76
DISBURSEMENTS								
Salaries	10,000.00	3,226.75	10,000.00	81.22	-	-	-	-
Benefits	970.00	255.84	970.00	6.15	-	-	-	-
Office Equipment	30,000.00	9,583.97	30,000.00	11,967.85	211,000.00	16,921.80	185,000.00	39,838.36
Training	-	-	-	-	3,000.00	3,503.23	3,000.00	-
Archival Prints	-	-	-	-	6,000.00	-	6,000.00	2,717.64
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	40,970.00	13,066.56	40,970.00	12,055.22	220,000.00	20,425.03	194,000.00	42,556.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(32,120.00)	(4,948.48)	(32,140.00)	(4,698.11)	(171,400.00)	30,500.13	(144,000.00)	6,839.76
CASH AND INVESTMENT BALANCES, JANUARY 1	38,363.41	38,363.41	43,061.52	43,061.52	202,781.64	202,781.64	195,941.88	195,941.88
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 6,243.41	\$ 33,414.93	\$ 10,921.52	\$ 38,363.41	\$ 31,381.64	\$ 233,281.77	\$ 51,941.88	\$ 202,781.64

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	HEALTH REIMBURSEMENT FUND				SHERIFF'S CIVIL FEES FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	19,500.00	28,537.44	27,895.00	19,745.00
Interest	-	-	-	-	298.00	701.59	122.00	297.16
Other	-	-	-	-	-	-	76.00	-
Transfers In	54,000.00	55,500.00	68,322.00	68,322.00	-	-	-	-
TOTAL RECEIPTS	54,000.00	55,500.00	68,322.00	68,322.00	19,798.00	29,239.03	28,093.00	20,042.16
DISBURSEMENTS								
Reimbursements	137,625.00	13,775.82	96,973.00	13,347.33	-	-	-	-
Equipment	-	-	-	-	43,311.00	14,767.08	40,739.00	9,174.37
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	137,625.00	13,775.82	96,973.00	13,347.33	43,311.00	14,767.08	40,739.00	9,174.37
RECEIPTS OVER (UNDER) DISBURSEMENTS	(83,625.00)	41,724.18	(28,651.00)	54,974.67	(23,513.00)	14,471.95	(12,646.00)	10,867.79
CASH AND INVESTMENT BALANCES, JANUARY 1	83,628.48	83,628.48	28,653.81	28,653.81	23,513.91	23,513.91	12,646.12	12,646.12
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 3.48	\$ 125,352.66	\$ 2.81	\$ 83,628.48	\$ 0.91	\$ 37,985.86	\$ 0.12	\$ 23,513.91

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	ROAD AND BRIDGE CAPITAL FUND				PROSECUTING ATTORNEY FORFEITURE FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-	-
Interest	7,500.00	21,715.26	9,128.00	9,701.87	40.00	95.76	30.00	47.26
Transfers In	100,000.00	100,000.00	100,000.00	100,000.00	-	-	-	-
TOTAL RECEIPTS	107,500.00	121,715.26	109,128.00	109,701.87	40.00	95.76	30.00	47.26
DISBURSEMENTS								
Road and Bridge Construction	782,779.00	-	790,738.00	15,000.00	-	-	-	-
Equipment	100,000.00	-	200,000.00	-	2,500.00	-	2,500.00	-
Other	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	882,779.00	-	990,738.00	15,000.00	2,500.00	-	2,500.00	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(775,279.00)	121,715.26	(881,610.00)	94,701.87	(2,460.00)	95.76	(2,470.00)	47.26
CASH AND INVESTMENT BALANCES, JANUARY 1	976,796.62	976,796.62	882,094.75	882,094.75	4,610.05	4,610.05	4,562.79	4,562.79
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 201,517.62</u>	<u>\$ 1,098,511.88</u>	<u>\$ 484.75</u>	<u>\$ 976,796.62</u>	<u>\$ 2,150.05</u>	<u>\$ 4,705.81</u>	<u>\$ 2,092.79</u>	<u>\$ 4,610.05</u>

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	ELECTION SERVICES FUND				RECORDER TECH FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000.00	7,677.20	7,358.00	1,759.40	-	-	-	-
Charges for Services	2,000.00	1,417.37	1,600.00	4,186.85	10,000.00	9,605.00	9,000.00	9,850.00
Interest	220.00	452.75	165.00	228.86	500.00	1,149.20	350.00	580.08
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,220.00	9,547.32	9,123.00	6,175.11	10,500.00	10,754.20	9,350.00	10,430.08
DISBURSEMENTS								
Office	7,000.00	2,577.53	5,000.00	1,419.41	2,500.00	1,017.03	2,500.00	1,816.04
Equipment	14,000.00	3,250.62	22,000.00	10,356.80	45,000.00	5,286.20	45,000.00	14,339.47
Other	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	21,000.00	5,828.15	27,000.00	11,776.21	47,500.00	6,303.23	47,500.00	16,155.51
RECEIPTS OVER (UNDER) DISBURSEMENTS	(15,780.00)	3,719.17	(17,877.00)	(5,601.10)	(37,000.00)	4,450.97	(38,150.00)	(5,725.43)
CASH AND INVESTMENT BALANCES, JANUARY 1	21,365.59	21,365.59	26,966.69	26,966.69	52,464.38	52,464.38	58,189.81	58,189.81
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 5,585.59</u>	<u>\$ 25,084.76</u>	<u>\$ 9,089.69</u>	<u>\$ 21,365.59</u>	<u>\$ 15,464.38</u>	<u>\$ 56,915.35</u>	<u>\$ 20,039.81</u>	<u>\$ 52,464.38</u>

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	SHERIFF'S FORFEITURE FUND				TAX MAINTENANCE FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Charges for Services	\$ 10,000.00	\$ -	\$ 994.00	\$ -	\$ 60,000.00	\$ 54,801.34	\$ 60,000.00	\$ 55,551.82
Interest	13.00	23.77	7.00	11.32	1,900.00	5,383.08	1,500.00	2,637.63
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	10,013.00	23.77	1,001.00	11.32	61,900.00	60,184.42	61,500.00	58,189.45
DISBURSEMENTS								
Equipment	11,157.00	-	2,184.00	-	100,000.00	-	100,000.00	-
Office	-	-	-	50.00	35,000.00	-	35,000.00	79.77
Training	-	-	-	-	5,000.00	-	5,000.00	-
Professional Services	-	-	-	-	77,865.00	500.00	62,287.00	500.00
Transfers Out	-	-	-	-	52,000.00	52,000.00	52,000.00	52,000.00
TOTAL DISBURSEMENTS	11,157.00	-	2,184.00	50.00	269,865.00	52,500.00	254,287.00	52,579.77
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,144.00)	23.77	(1,183.00)	(38.68)	(207,965.00)	7,684.42	(192,787.00)	5,609.68
CASH AND INVESTMENT BALANCES, JANUARY 1	1,144.96	1,144.96	1,183.64	1,183.64	269,865.22	269,865.22	264,255.54	264,255.54
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 0.96	\$ 1,168.73	\$ 0.64	\$ 1,144.96	\$ 61,900.22	\$ 277,549.64	\$ 71,468.54	\$ 269,865.22

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	FEDERAL GRANT FUND				L.E.P.C. FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ 626,677.00	\$ 214,213.68	\$ 346,497.00	\$ 20,000.00	\$ 3,400.00	\$ 10,361.95	\$ 3,500.00	\$ 6,983.93
Charges for Services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	115.00	326.28	70.00	149.23
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	626,677.00	214,213.68	346,497.00	20,000.00	3,515.00	10,688.23	3,570.00	7,133.16
DISBURSEMENTS								
Capital Improvements	626,677.00	214,213.68	346,497.00	20,000.00	-	-	-	-
Equipment	-	-	-	-	5,000.00	760.30	5,000.00	86.70
Training	-	-	-	-	5,000.00	3,695.23	2,500.00	813.55
Office	-	-	-	-	5,938.00	5,534.31	2,719.00	555.22
TOTAL DISBURSEMENTS	626,677.00	214,213.68	346,497.00	20,000.00	15,938.00	9,989.84	10,219.00	1,455.47
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	-	-	-	(12,423.00)	698.39	(6,649.00)	5,677.69
CASH AND INVESTMENT BALANCES, JANUARY 1	-	-	-	-	15,919.02	15,919.02	10,241.33	10,241.33
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ -	\$ -	\$ -	\$ -	\$ 3,496.02	\$ 16,617.41	\$ 3,592.33	\$ 15,919.02

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	SHERIFF'S REVOLVING FUND				INMATE SECURITY FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	9,000.00	7,860.00	71,868.00	8,876.00	48,000.00	103,336.74	14,333.00	48,506.50
Interest	190.00	268.24	213.00	189.15	187.00	1,433.93	55.00	186.92
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	9,190.00	8,128.24	72,081.00	9,065.15	48,187.00	104,770.67	14,388.00	48,693.42
DISBURSEMENTS								
Equipment	15,000.00	4,131.15	75,000.00	6,041.26	20,000.00	19,479.48	15,000.00	3,936.86
Office	11,672.00	8,637.31	18,533.00	6,903.93	62,492.00	40,119.27	6,328.00	17,391.14
TOTAL DISBURSEMENTS	26,672.00	12,768.46	93,533.00	12,945.19	82,492.00	59,598.75	21,328.00	21,328.00
RECEIPTS OVER (UNDER) DISBURSEMENTS	(17,482.00)	(4,640.22)	(21,452.00)	(3,880.04)	(34,305.00)	45,171.92	(6,940.00)	27,365.42
CASH AND INVESTMENT BALANCES, JANUARY 1	17,572.89	17,572.89	21,452.93	21,452.93	34,305.42	34,305.42	6,940.00	6,940.00
CASH AND INVESTMENT BALANCES, DECEMBER 31	<u>\$ 90.89</u>	<u>\$ 12,932.67</u>	<u>\$ 0.93</u>	<u>\$ 17,572.89</u>	<u>\$ 0.42</u>	<u>\$ 79,477.34</u>	<u>\$ -</u>	<u>\$ 34,305.42</u>

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
COMPARATIVE STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
CASH AND INVESTMENT BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2018 AND 2017

	WCS D BENEVOLENCE FUND				SENATE BILL 40 BOARD FUND			
	2018		2017		2018		2017	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
RECEIPTS								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 903,025.00	\$ 932,985.33	\$ 904,099.00	\$ 908,965.05
Intergovernmental	-	-	-	-	1,200.00	923.07	2,500.00	1,365.34
Charges for Services	5,000.00	3,001.50	5,000.00	4,757.00	-	-	-	-
Targeted Case Management	-	-	-	-	555,000.00	699,838.92	475,000.00	604,160.49
Interest	48.00	166.72	29.00	47.54	-	2,270.03	-	1,964.44
Other	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	5,048.00	3,168.22	5,029.00	4,804.54	1,459,225.00	1,636,017.35	1,381,599.00	1,516,455.32
DISBURSEMENTS								
Equipment and Supplies	13,428.00	2,600.00	10,813.00	2,208.37	-	-	-	-
Salaries	-	-	-	-	333,800.00	330,215.92	293,000.00	322,200.31
Benefits	-	-	-	-	173,000.00	177,608.76	157,400.00	187,294.24
Contract Payments	-	-	-	-	841,759.00	899,250.50	827,136.00	813,013.87
Dues	-	-	-	-	6,000.00	5,307.54	6,000.00	4,861.87
Insurance	-	-	-	-	4,500.00	4,366.00	3,000.00	4,367.00
Maintenance	-	-	-	-	2,700.00	347.50	640.00	347.50
Meetings	-	-	-	-	950.00	377.18	560.00	402.11
Office	-	-	-	-	22,710.00	14,365.51	7,600.00	13,680.14
Partnership Waiver Match	-	-	-	-	13,000.00	10,259.36	26,000.00	7,981.68
Professional Services	-	-	-	-	6,500.00	10,411.35	6,500.00	5,065.97
Rent	-	-	-	-	17,200.00	26,880.00	17,000.00	26,730.00
Telephone	-	-	-	-	4,000.00	2,845.02	4,000.00	3,012.43
Utilities	-	-	-	-	4,200.00	4,671.89	3,800.00	3,874.02
Transfers Out	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	13,428.00	2,600.00	10,813.00	2,208.37	1,430,319.00	1,486,906.53	1,352,636.00	1,392,831.14
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,380.00)	568.22	(5,784.00)	2,596.17	28,906.00	149,110.82	28,963.00	123,624.18
CASH AND INVESTMENT BALANCES, JANUARY 1	8,380.28	8,380.28	5,784.11	5,784.11	1,071,888.87	1,071,888.87	948,264.69	948,264.69
CASH AND INVESTMENT BALANCES, DECEMBER 31	\$ 0.28	\$ 8,948.50	\$ 0.11	\$ 8,380.28	\$ 1,100,794.87	\$ 1,220,999.69	\$ 977,227.69	\$ 1,071,888.87

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

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

2018						
	Collector	Recorder	Sheriff Account	Prosecuting Attorney	Library	Junior College
ASSETS						
Cash and Investments	\$ 31,267,507.91	\$ 25,780.18	\$ 20,211.59	\$ -	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	31,267,507.91	25,780.18	20,211.59	-	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	31,267,507.91	25,780.18	20,211.59	-	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 31,267,507.91</u>	<u>\$ 25,780.18</u>	<u>\$ 20,211.59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Fire	Ambulance	CERF	Cities	SB 40	Unclaimed Fees
ASSETS						
Cash and Investments	\$ -	\$ -	\$ 177.23	\$ -	\$ -	\$ 167,233.16
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	-	-	177.23	-	-	167,233.16
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	177.23	-	-	167,233.16
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177.23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,233.16</u>
	Cemetery	Surplus Land Fund	Domestic Violence	Trustee Lots	Deputy Sheriff Salary Supplement	Herman Hospital
ASSETS						
Cash and Investments	\$ 8,539.95	\$ 30,777.43	\$ 129.28	\$ -	\$ -	\$ -
Investments						
Other Investments	17,128.67	-	-	-	-	-
Total Investments	17,128.67	-	-	-	-	-
Total Assets	25,668.62	30,777.43	129.28	-	-	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	25,668.62	30,777.43	129.28	-	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,668.62</u>	<u>\$ 30,777.43</u>	<u>\$ 129.28</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Septic Escrow	Bad Check M.O.P.S.	School Building Revolving	School Fund	School Fines & Interest	Paid Under Protest
ASSETS						
Cash and Investments	\$ -	\$ -	\$ 30,691.76	\$ -	\$ 51,221.41	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	-	-	30,691.76	-	51,221.41	-
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	30,691.76	-	51,221.41	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,691.76</u>	<u>\$ -</u>	<u>\$ 51,221.41</u>	<u>\$ -</u>
	Medical Benefits	L.E.R.F.	Total Agency Funds			
ASSETS						
Cash and Investments	\$ 121,637.70	\$ 8,425.50	\$ 31,732,333.10			
Investments						
Other Investments	-	-	17,128.67			
Total Investments	-	-	17,128.67			
Total Assets	121,637.70	8,425.50	31,749,461.77			
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	121,637.70	8,425.50	31,749,461.77			
UNRESERVED FUND BALANCES	-	-	-			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 121,637.70</u>	<u>\$ 8,425.50</u>	<u>\$ 31,749,461.77</u>			

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
STATEMENTS OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AGENCY FUNDS - REGULATORY BASIS
AS OF DECEMBER 31, 2017

2017						
	Collector	Recorder	Sheriff Account	Prosecuting Attorney	Library	Junior College
ASSETS						
Cash and Investments	\$ 30,547,382.21	\$ 29,228.00	\$ 18,675.06	\$ -	\$ -	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	<u>30,547,382.21</u>	<u>29,228.00</u>	<u>18,675.06</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	30,547,382.21	29,228.00	18,675.06	-	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30,547,382.21</u>	<u>\$ 29,228.00</u>	<u>\$ 18,675.06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Fire	Ambulance	CERF	Cities	SB 40	Unclaimed Fees
ASSETS						
Cash and Investments	\$ -	\$ -	\$ 42.94	\$ -	\$ -	\$ 172,691.98
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>42.94</u>	<u>-</u>	<u>-</u>	<u>172,691.98</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	42.94	-	-	172,691.98
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42.94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,691.98</u>
	Cemetery	Surplus Land Fund	Domestic Violence	Trustee Lots	Deputy Sheriff Salary Supplement	Herman Hospital
ASSETS						
Cash and Investments	\$ 6,736.00	\$ 23,006.58	\$ 70.04	\$ -	\$ -	\$ -
Investments						
Other Investments	17,128.67	-	-	-	-	-
Total Investments	17,128.67	-	-	-	-	-
Total Assets	<u>23,864.67</u>	<u>23,006.58</u>	<u>70.04</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	23,864.67	23,006.58	70.04	-	-	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,864.67</u>	<u>\$ 23,006.58</u>	<u>\$ 70.04</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Septic Escrow	Bad Check M.O.P.S.	School Building Revolving	School Fund	School Fines & Interest	Paid Under Protest
ASSETS						
Cash and Investments	\$ -	\$ -	\$ 14,641.64	\$ 15,806.01	\$ 55,293.92	\$ -
Investments						
Other Investments	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>14,641.64</u>	<u>15,806.01</u>	<u>55,293.92</u>	<u>-</u>
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	-	-	14,641.64	15,806.01	55,293.92	-
UNRESERVED FUND BALANCES	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,641.64</u>	<u>\$ 15,806.01</u>	<u>\$ 55,293.92</u>	<u>\$ -</u>
	Medical Benefits	L.E.R.F.	Total Agency Funds			
ASSETS						
Cash and Investments	\$ 27,990.19	\$ -	\$ 30,911,564.57			
Investments						
Other Investments	-	-	17,128.67			
Total Investments	-	-	17,128.67			
Total Assets	<u>27,990.19</u>	<u>-</u>	<u>30,928,693.24</u>			
LIABILITIES AND FUND BALANCES						
TOTAL LIABILITIES	27,990.19	-	30,928,693.24			
UNRESERVED FUND BALANCES	-	-	-			
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 27,990.19</u>	<u>\$ -</u>	<u>\$ 30,928,693.24</u>			

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

B. Basis of Presentation

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

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

Governmental Fund Types

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Fiduciary Fund Types

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

C. Basis of Accounting

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

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

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

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

D. Budget and Budgetary Accounting

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

1. In accordance with Chapter 50 RSMo, the County adopts a budget for each governmental fund.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budget and Budgetary Accounting (concluded)

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

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

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

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

E. Property Taxes

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

E. Property Taxes (concluded)

The assessed valuation of the tangible taxable property, included within the County's boundaries for the calendar years 2018 and 2017, for purposes of taxation, was:

	2018	2017
Real Estate	\$ 449,484,684	\$ 434,987,335
Personal Property	106,952,556	101,305,967
Railroad and Utilities	33,227,184	36,780,663
	\$ 589,664,424	\$ 573,073,965

During 2018 and 2017, the County Commission approved a \$0.4401 and \$0.4360 tax levy, respectively, per \$100 of assessed valuation of tangible taxable property, for purposes of County taxation, as follows:

	2018	2017
General Revenue Fund	\$ 0.1031	\$ 0.0990
Special Road and Bridge Fund	0.1767	0.1767
Senate Bill 40 Board Fund	0.1603	0.1603
	\$ 0.4401	\$ 0.4360

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

G. Interfund Transactions

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

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

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

II. DEPOSITS AND INVESTMENTS

The County maintains a cash and temporary investment pool that is available to all funds. Deposits with maturities greater than three months are considered investments. Each fund type's portion of this pool is displayed as "Cash and Investments" 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, 2018, and 2017, the carrying amounts of the County's deposits were \$6,612,779.54 and \$7,079,719.71, and the bank balances were \$30,820,827.11 and \$29,792,395.31, respectively. The total bank balance as of December 31, 2018, and December 31, 2017, were insured through the Federal Deposit Insurance Corporation and the securities set by the County's and the Senate Bill 40 Board's financial institutions.

SUMMARY OF CARRYING VALUES

The carrying values of deposits and investments shown above are included in the financial statements at December 31, 2018, as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 6,099,806.53
Investments	512,973.01
Total Governmental Funds	6,612,779.54
<u>Statements of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	31,732,333.10
Investments	17,128.67
Total Agency Funds	31,749,461.77
Total Deposits and Investments as of December 31, 2018	\$ 38,362,241.31

The carrying values of deposits and investments at December 31, 2017, are as follows:

<u>Statements of Receipts, Disbursements and Changes in Cash and Investment Balances</u>	
Deposits and cash equivalents	\$ 6,575,927.11
Investments	503,792.60
Total Governmental Funds	7,079,719.71
<u>Statements of Assets and Liabilities Arising from Cash Transactions – Agency Funds:</u>	
Deposits	30,911,564.57
Investments	17,128.67
Total Agency Funds	30,928,693.24
Total Deposits and Investments as of December 31, 2017	\$ 38,008,412.95

Custodial Credit Risk – Deposits

For a deposit, custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's investment policy does not include custodial credit risk requirements. The County's deposits were not exposed to custodial credit risk for the years ended December 31, 2018, and 2017.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

II. DEPOSITS AND INVESTMENTS (concluded)

Custodial Credit Risk – Investments

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the County or its agent but not in the government’s name. The County does not have a policy for custodial credit risk relating to investments. The County's investments were not exposed to custodial credit risk for the years ended December 31, 2018, and 2017.

Investment Interest Rate Risk

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

Concentration of Investment Credit Risk

Concentration of investment credit risk is required to be disclosed by the County for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. Government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The County has no policy in place to minimize the risk of loss resulting from over concentration of assets in specific maturity, specific issuer or specific class of securities. The County’s deposits were not exposed to concentration of investment credit risk for the years ended December 31, 2018, and 2017.

III. CERTIFICATE OF PARTICIPATION

On August 8, 2018, Warren County issued Series 2018 Lease Certificates of Participation in the amount of \$3,600,000. Proceeds from the sale of the series 2018 Certificates, together with other legally available funds of the County, will be used to provide funds to expand the current jail by approximately 52 beds through remodeling the existing space. The term is for 15 years with a variable interest rate from 3.000% to 3.500% with annual payments ranging from \$225,000.00 to \$300,000.00. These payments will be made out of the General Revenue Fund.

As of December 31, 2018, the unpaid principal balance for the Certificates of Participation were \$3,600,000. The payments for the Certificate of Participation agreement of the County are as follows:

Description	Balance 12/31/2017	Additions	Payments	Balance 12/31/2018	Interest Paid	Amounts Due Within One Year
Series 2018 COPS	\$ -	\$ 3,600,000.00	\$ -	\$ 3,600,000.00	\$ -	\$ -
TOTAL	\$ -	\$ 3,600,000.00	\$ -	\$ 3,600,000.00	\$ -	\$ -

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

III. CERTIFICATE OF PARTICIPATION (concluded)

As of December 31, 2018, the schedule of the County's future payments for the Certificate of Participation are as follows:

Year Ending December 31,	Interest	Principal	Total
2019	\$ 136,106.25	\$ -	\$ 136,106.25
2020	111,375.00	225,000.00	336,375.00
2021	104,625.00	225,000.00	329,625.00
2022	97,875.00	225,000.00	322,875.00
2023	91,125.00	225,000.00	316,125.00
2024-2028	344,312.50	1,250,000.00	1,594,312.50
2029-2033	128,125.00	1,450,000.00	1,578,125.00
	<u>\$ 1,013,543.75</u>	<u>\$ 3,600,000.00</u>	<u>\$ 4,613,543.75</u>

IV. CAPITAL LEASES

On April 1, 2010, Warren County entered into a lease purchase agreement with Missouri Bank to build the Warren County Recycle Center. The terms include a principal amount of \$200,000 with an interest rate of 3.95%. The County makes the payment for the building but it is reimbursed by the Recycle Center each month. These payments are made out of the General Revenue Fund.

On July 1, 2017, Warren County entered into a lease purchase agreement with the Warren County Health Department to purchase a fitness center building through Missouri Bank. The terms include a principal amount of \$150,000 with an interest rate of 3.00% and 10 semi-annual payments of \$16,269.53. These payments are made out of the General Revenue Fund.

As of December 31, 2018, the unpaid principal balance for the capital leases was \$153,117.99. The payments for the lease purchase agreement of the County are as follows:

Description	Balance 12/31/2017	Additions	Payments	Balance 12/31/2018	Interest Paid	Amounts Due Within One Year
Recycle Center Building	\$ 53,951.57	\$ -	\$ (22,515.43)	\$ 31,436.14	\$ 1,726.37	\$ 23,421.07
Fitness Center	150,000.00	-	(28,318.15)	121,681.85	4,220.81	29,059.12
TOTAL	<u>\$ 203,951.57</u>	<u>\$ -</u>	<u>\$ (50,833.58)</u>	<u>\$ 153,117.99</u>	<u>\$ 5,947.18</u>	<u>\$ 52,480.19</u>

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

IV. CAPITAL LEASES (concluded)

As of December 31, 2018, the schedule of the County's future payments for the capital leases are as follows:

Year Ending December 31,	Interest	Principal	Total
2019	\$ 4,300.57	\$ 52,480.19	\$ 56,780.76
2020	2,662.60	37,956.96	40,619.56
2021	1,671.58	30,867.38	32,538.96
2022	725.55	31,813.46	32,539.01
	<u>\$ 9,360.30</u>	<u>\$ 153,117.99</u>	<u>\$ 162,478.29</u>

As of December 31, 2017, the unpaid principal balance for the capital lease was \$203,951.57. The future payments for the County's lease purchase agreements are as follows:

Description	Balance 12/31/2016	Additions	Payments	Balance 12/31/2017	Interest Paid	Amounts Due Within One Year
Recycle Center Building	\$ 75,596.37	\$ -	\$ (21,644.80)	\$ 53,951.57	\$ 2,597.00	\$ 22,515.43
Fitness Center	-	150,000.00	-	150,000.00	-	28,318.15
TOTAL	<u>\$ 75,596.37</u>	<u>\$ 150,000.00</u>	<u>\$ (21,644.80)</u>	<u>\$ 203,951.57</u>	<u>\$ 2,597.00</u>	<u>\$ 50,833.58</u>

As of December 31, 2017, the schedule of the County's future payments for the capital lease are as follows:

Year Ended December 31,	Interest	Principal	Total
2018	\$ 5,947.18	\$ 50,833.58	\$ 56,780.76
2019	4,300.57	52,480.19	56,780.76
2020	2,662.60	37,956.96	40,619.56
2021	1,671.58	30,867.38	32,538.96
2022	725.55	31,813.46	32,539.01
	<u>\$ 15,307.48</u>	<u>\$ 203,951.57</u>	<u>\$ 219,259.05</u>

V. OPERATING LEASES

On August 18, 2014, the Assessor's office entered into a 60-month lease with Marco Technologies, formerly Data Comm, for a copier with a monthly payment of \$352.00. The County paid off the lease in September of 2017 for \$4,065. These payments are made out of the Assessment Fund.

On June 30, 2016, the Sheriff's office entered into a 36-month lease with Lease Finance Partners for 22 wearable cameras with a monthly payment of \$1,406.00. These payments are made out of the Sheriff's Civil Fees Fund.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

V. OPERATING LEASES (concluded)

On September 24, 2018, the Assessor's office entered into a 60-month lease with Great America Financial Services for the lease of copier equipment with a monthly payment of \$1,535.43. These payments are made out of the Assessment Fund.

The future payments for the County's operating leases as of December 31, 2018, are as follows:

Year Ending December 31	Assessor Copier	Sheriff Cameras	Total
2019	\$ 18,425.16	\$ 8,436.00	\$ 26,861.16
2020	18,425.16	-	18,425.16
2021	18,425.16	-	18,425.16
2022	18,425.16	-	18,425.16
2023	13,818.87	-	13,818.87
	<u>\$ 87,519.51</u>	<u>\$ 8,436.00</u>	<u>\$ 95,955.51</u>

The future payments for the County's operating leases as of December 31, 2017, are as follows:

Year Ending December 31	Assessor Copier	Sheriff Cameras	Total
2018	\$ 4,606.29	\$ 16,872.00	\$ 21,478.29
2019	18,425.16	8,436.00	26,861.16
2020	18,425.16	-	18,425.16
2021	18,425.16	-	18,425.16
2022	18,425.16	-	18,425.16
2023	13,818.87	-	13,818.87
	<u>\$ 92,125.80</u>	<u>\$ 25,308.00</u>	<u>\$ 117,433.80</u>

VI. INTERFUND TRANSFERS

Transfers between funds for the years ended December 31, 2018, and 2017 are as follows:

	2018		2017	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
General Revenue Fund	\$ 99,881.00	\$ 866,629.76	\$ 98,072.00	\$ 473,160.00
Special Road and Bridge Fund	-	152,881.00	-	151,283.00
Assessment Fund	-	6,000.00	-	4,053.00
Law Enforcement Fund	849,629.76	27,500.00	450,000.00	35,898.00
Health Reimbursement Fund	55,500.00	-	68,322.00	-
Road and Bridge Capital Fund	100,000.00	-	100,000.00	-
Tax Maintenance Fund	-	52,000.00	-	52,000.00
TOTAL	<u>\$ 1,105,010.76</u>	<u>\$ 1,105,010.76</u>	<u>\$ 716,394.00</u>	<u>\$ 716,394.00</u>

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

VI. INTERFUND TRANSFERS (concluded)

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

VII. COUNTY EMPLOYEES' RETIREMENT FUND (CERF)

A. Plan Description

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

CERF is a mandatory cost-sharing multiple employer retirement system for each county in the state of Missouri, except any city not within a county (which excludes the City of St. Louis) and counties of the first classification with a charter form of government. CERF covers county elective or appointive officers or employees whose position requires the actual performance of duties not less than 1,000 hours per year; including employees of circuit courts located in a first class, non-charter county which is not participating in the Local Government Employees Retirement System (LAGERS); and does not cover circuit clerks, deputy circuit clerks, county prosecuting attorneys, and county sheriffs.

Until January 1, 2000, employees hired before January 1, 2000, could opt out of the system. CERF is a defined benefit plan providing retirement and death benefits to its members. All benefits vest after 8 years of creditable service. Employees who retire on or after age 62 are entitled to an allowance for life based on the form of payment selected. The normal form of payment is a single life annuity. Optional joint and survivor annuity and 10-year certain and life annuity payments are also offered to members in order to provide benefits to a named survivor annuitant after their death. Employees who have a minimum of 8 years of creditable service may retire with an early retirement benefit and receive a reduced allowance after attaining age 55. Annual cost-of-living adjustments, not to exceed 1%, are provided for eligible retirees and survivor annuitants, up to a lifetime maximum of 50% of the initial benefit which the member received upon retirement. Benefit provisions are fixed by state statute and may be amended only by action of the Missouri Legislature. Administrative expenses for the operation of CERF are paid out of the funds of the system.

The County Employees' Retirement Fund issues audited financial statements. Copies of these statements may be obtained from the Board of Directors of CERF by writing to CERF, 2121 Schotthill Woods Drive, Jefferson City, MO 65101, or by calling 1-573-632-9203.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

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

B. Contributions

Prior to January 1, 2003, participating county employees, except for those who participated in LAGERS, were required to make contributions equal to 2% of gross compensation. Effective January 1, 2003, participating county employees hired on or after February 25, 2002, are required to make contributions of 4% if they are in a LAGERS county and contributions of 6% if they are in a non-LAGERS county. If an employee leaves covered employment before attaining 8 years of creditable service, accumulated employee contributions are refunded to the employee.

The contribution rate is set by state statute and may be amended only by action of the Missouri Legislature. During 2018 and 2017, the County collected and remitted to CERF, employee contributions of \$333,221.98 and \$315,466.14, respectively, for the years then ended.

VIII. PROSECUTING ATTORNEY RETIREMENT FUND

In accordance with state statute Section 56.807 RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is responsible for administration of this plan. The County has contributed \$11,628.00 and \$11,628.00, respectively, for the years ended December 31, 2018, and 2017.

IX. 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. There were three participants at December 31, 2018, and four participants at December 31, 2017, which contributed a total of \$6,002.96 and \$4,740.29, respectively.

X. CLAIMS COMMITMENTS AND CONTINGENCIES

A. Litigation

The County is involved in a potential legal claim at December 31, 2018. No provision has been made in the financial statements for any loss that might arise in the event of an unfavorable outcome of these matters. County officials believe that such litigation and claims will ultimately be resolved without material financial liability, if any, to the County.

B. Compensated Absences (Vacation and Sick Time)

Warren County provides employees with up to four weeks of paid vacation based upon the number of years of continuous service. Vacation leave earned must be used within one year of earning the leave. Upon termination from county employment, an employee is not reimbursed for unused vacation if the required notice time is not met. If required notice time is met, then the unused vacation time will be reimbursed. Sick time is offered to full time employees after the first 90 days of employment. A maximum of 240 hours can be accrued but these hours cannot be accrued while the employee is absent from work. These have not been subjected to auditing procedures.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018 AND 2017

X. CLAIMS COMMITMENTS AND CONTINGENCIES (Concluded)

C. Federal and State Assisted Programs

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

XI. SUBSEQUENT EVENTS

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

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

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

**SUPPLEMENTARY SCHEDULES
AND
AUDITOR'S REPORT**

STATE COMPLIANCE SECTION

THE COUNTY OF WARREN
WARRENTON, MISSOURI
SCHEDULE OF STATE FINDINGS
DECEMBER 31, 2018 AND 2017

SCHEDULE OF STATE FINDINGS

- I. For the year ended December 31, 2018, actual expenses exceeded budgeted expenses in the Senate Bill 40 Board Fund.
- II. For the year ended December 31, 2017, actual expenses exceeded budgeted expenses in the Senate Bill 40 Board Fund.

INTERNAL CONTROL AND COMPLIANCE SECTION



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

Independent Auditor's Report

To the County Commission
The County of Warren, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the County of Warren ("County"), Missouri as of and for the years ended December 31, 2018, and 2017, and the notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 19, 2019.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency. (2018-001)

Compliance and Other Matters

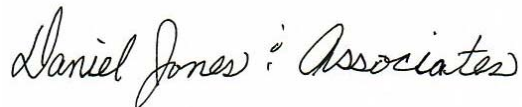
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

The County's Response to Findings

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

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.



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

July 19, 2019

THE COUNTY OF WARREN
WARRENTON, MISSOURI
SCHEDULE OF FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2018 AND 2017

I. FINANCIAL STATEMENT FINDINGS

2018-001 Criteria: Investments made out of the regular bank accounts of the County should be recorded as investment assets, not expensed out of the funds.

Condition: We noted that investments made for the Capital Improvement Fund and the Road and Bridge Capital Fund were expensed in the amount of \$300,000.00 and \$200,000.00, respectively, during 2017. These amounts were not being properly shown as additional assets for the respective funds. Interest income for the Capital Improvement Fund from these investments in the amounts of \$2,275.56 for 2017 and \$5,508.25 for 2018 were not being represented in the County's financial statements and general ledger. Interest income for the Road and Bridge Capital Fund from these investments in the amounts of \$1,517.04 for 2017 and \$3,672.16 for 2018 were not being represented in the County's financial statements and general ledger.

Context: This deficiency became apparent through our testing of the Treasurer's cash accounts and the related reconciliations.

Effect: Errors in reporting expenses versus a transfer of assets misrepresent the financial condition of the County within the respective funds.

Cause: Management misclassified transactions for expenses rather than a transfer of assets.

Recommendation: We recommend that the Treasurer's office reclass these transactions as a transfer of assets and record the interest revenue for each fund for each respective year. We also recommend ensuring that this practice is carried through for any future investments made within any fund for the County.

Views of Responsible Officials and Planned Corrective Actions: The Treasurer's Office (Jeffrey A. Hoelscher) has already begun implementing the auditor's recommendation. The Treasurer's office is working on reclassing the expenses to assets, recording interest revenue, and plans to have this implemented by the next audit period. The Treasurer's office phone number is (636) 456-3389.

THE COUNTY OF WARREN
WARRENTON, MISSOURI
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
YEARS ENDED DECEMBER 31, 2018 AND 2017

I. FOLLOW-UP PRIOR YEAR FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the years ended December 31, 2016, and December 31, 2015.



Daniel Jones & Associates

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

CERTIFIED PUBLIC ACCOUNTANTS

July 19, 2019

To the County Commission
The County of Warren, Missouri

In planning and performing our audit of the regulatory based financial statements of the County of Warren (the "County") as of and for the years ended December 31, 2018 and December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in County's internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the County's internal control to be a significant deficiency as noted in section I.

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

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

The County's management has provided a written response to the finding in this report that was identified in our audit. This response has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

Very truly yours,

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

I. DEFICIENCIES CONSIDERED TO BE SIGNIFICANT

2018-001 Criteria: Investments made out of the regular bank accounts of the County should be recorded as investment assets, not expensed out of the funds.

Condition: We noted that investments made for the Capital Improvement Fund and the Road and Bridge Capital Fund were expensed in the amount of \$300,000.00 and \$200,000.00, respectively, during 2017. These amounts were not being properly shown as additional assets for the respective funds. Interest income for the Capital Improvement Fund from these investments in the amounts of \$2,275.56 for 2017 and \$5,508.25 for 2018 were not being represented in the County's financial statements and general ledger. Interest income for the Road and Bridge Capital Fund from these investments in the amounts of \$1,517.04 for 2017 and \$3,672.16 for 2018 were not being represented in the County's financial statements and general ledger.

Context: This deficiency became apparent through our testing of the Treasurer's cash accounts and the related reconciliations.

Effect: Errors in reporting expenses versus a transfer of assets misrepresent the financial condition of the County within the respective funds.

Cause: Management misclassified transactions for expenses rather than a transfer of assets.

Recommendation: We recommend that the Treasurer's office reclass these transactions as a transfer of assets and record the interest revenue for each fund for each respective year. We also recommend ensuring that this practice is carried through for any future investments made within any fund for the County.

Views of Responsible Officials and Planned Corrective Actions: The Treasurer's Office (Jeffrey A. Hoelscher) has already begun implementing the auditor's recommendation. The Treasurer's office is working on reclassing the expenses to assets, recording interest revenue, and plans to have this implemented by the next audit period. The Treasurer's office phone number is (636) 456-3389.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS

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

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 3, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2018 and 2017 fiscal years. We noted no transactions entered into by the County during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

II. INFORMATION REQUIRED BY PROFESSIONAL STANDARDS (Concluded)

Significant Audit Matters (concluded)

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

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 July 19, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We noted during our audit certain matters that were not considered to be significant deficiencies or material weaknesses. Several county offices have limited numbers of staff which inherently increases the risk of misstatement. Office holders appear to have mitigating controls in place to lower these risks to an acceptable level but the commission does need to be aware of these risks and offices need to remain vigilant in deterring the potential for erroneous or fraudulent activity.