



SCOTT FITZPATRICK
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, 2022, through the state Office of Administration, Division of Purchasing and Materials Management. The audit includes an audit of each county officer in fulfillment of our duties under Section 29.230.1, RSMo. A copy of this audit, performed by McBride, Lock & Associates, LLC, Certified Public Accountants, is attached.

Scott Fitzpatrick
State Auditor

November 2023
Report No. 2023-078



Scott Fitzpatrick
Missouri State Auditor

RECOMMENDATION SUMMARY

Recommendations in the contracted audit of Warren County

2022-001

The County implement procedures to ensure credit cards are secured and limited to authorized users. Further, we recommend the County implement procedures to ensure purchases are authorized, and supporting documentation is provided to the County Clerk in a timely manner. Additionally, we recommend the County implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.

2022-002

The County implement internal controls to ensure adequate documentation of federal grant programs is maintained.

ANNUAL FINANCIAL REPORT

WARREN COUNTY, MISSOURI

For the Years Ended
December 31, 2022 and 2021

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

KANSAS CITY

WARREN COUNTY, MISSOURI

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INTRODUCTORY SECTION

WARREN COUNTY, MISSOURI
List of Elected Officials 2021-2022

County Commission

Presiding Commissioner – Joe Gildehaus

Commissioner, Northern District – Matt Flake

Commissioner, Southern District – Tom Meyer

Other Elected Officials

Assessor – Katie Smith

Circuit Clerk – Tim Beard

Collector – Julie Schaumberg

County Clerk – Denise Stotler

Coroner – Mark O’Neill

Prosecuting Attorney – Kelly King

Public Administrator – Melissa Dempsey

Recorder – Deborah Engemann

Sheriff – Kevin Harrison

Treasurer – Jeffrey Hoelscher

FINANCIAL SECTION

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the County Commission and
Officeholders of Warren County, Missouri

Opinion

We have audited the accompanying financial statements of Warren County, Missouri, which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of each fund of Warren County, Missouri, as of December 31, 2022 and 2021, and their respective cash receipts and disbursements, and budgetary results for the years then ended, in accordance with the financial reporting provisions prescribed or permitted by Missouri Law as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Warren County, Missouri, as of December 31, 2021 and 2022, or the changes in financial position thereof for the years then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Warren County, Missouri, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statements are prepared by Warren County, Missouri on the basis of the financial reporting provisions prescribed or permitted by Missouri Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Missouri Law. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by Missouri law, as described in Note 1. 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 for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Warren County, Missouri's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated August 31, 2023, on our consideration of Warren County, Missouri's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Warren County, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 31, 2023

WARREN COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - ALL GOVERNMENTAL FUNDS - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments	Receipts	Disbursements	Cash and Investments
	January 1, 2021	2021	2021	December 31, 2021	2022	2022	December 31, 2022
General Revenue	\$ 1,385,793	\$ 7,162,328	\$ 6,614,350	\$ 1,933,771	\$ 7,624,237	\$ 7,205,730	\$ 2,352,278
Special Road & Bridge	976,226	3,897,124	3,241,410	1,631,940	4,515,272	4,361,201	1,786,011
Assessment	347,722	707,671	693,628	361,765	696,147	770,722	287,190
Law Enforcement	1,632,648	5,951,572	5,463,702	2,120,518	6,728,572	6,405,043	2,444,047
Officer Training	1,870	23,762	12,425	13,207	6,943	4,325	15,825
Prosecuting Attorney Training	50,444	3,693	-	54,137	5,305	2,246	57,196
Capital Improvement	1,310,844	710,782	428,844	1,592,782	816,406	665,381	1,743,807
Delinquent Tax	22,579	4,580	1,640	25,519	12,016	2,019	35,516
Bad Check	11,860	3,090	2,596	12,354	1,982	8,309	6,027
Recorder User	240,432	89,347	62,353	267,426	94,952	63,232	299,146
Health Reimbursement	151,780	10,221	11,640	150,361	11,641	11,617	150,385
Sheriff's Civil Fees	50,621	22,552	33,460	39,713	46,243	32,955	53,001
Road & Bridge Capital	1,331,506	106,539	-	1,438,045	127,417	500,000	1,065,462
Prosecuting Attorney Forfeiture	4,844	28	-	4,872	115	-	4,987
Election Services	30,358	12,416	1,109	41,665	10,955	92	52,528
Recorder Tech	69,027	14,516	1,216	82,327	13,063	1,291	94,099
Sheriff's Forfeiture	1,203	5	500	708	17	-	725
Tax Maintenance	286,343	67,345	53,574	300,114	74,842	42,341	332,615
Sheriff's Revolving	47,498	38,602	11,565	74,535	13,599	4,422	83,712
County Clerk HAVA	-	-	-	-	11,062	-	11,062
Federal Grant	-	678,405	678,405	-	315,750	212,487	103,263
L.E.P.C.	18,669	107	-	18,776	446	-	19,222
ARPA	-	3,470,556	-	3,470,556	3,561,269	1,163,804	5,868,021
WCSD Benevolence	8,160	549	-	8,709	1,980	-	10,689
Inmate Security	100,153	149,185	132,272	117,066	131,428	122,049	126,445
CARES Act	2,589,562	22,836	2,612,398	-	-	-	-
Senate Bill 40 Board	1,450,852	1,960,218	1,668,409	1,742,661	1,715,203	1,778,411	1,679,453
Total	<u>\$ 12,120,994</u>	<u>\$ 25,108,029</u>	<u>\$ 21,725,496</u>	<u>\$ 15,503,527</u>	<u>\$ 26,536,862</u>	<u>\$ 23,357,677</u>	<u>\$ 18,682,712</u>

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

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

GENERAL REVENUE FUND				
Year Ended December 31,				
	2021		2022	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
RECEIPTS				
Property taxes	\$ 686,000	\$ 690,621	\$ 687,100	\$ 492,322
Sales taxes	4,400,000	4,556,363	4,810,000	4,946,259
Intergovernmental	514,844	444,213	800,720	698,795
Charges for services	1,203,726	1,316,897	1,352,141	1,294,924
Interest	14,200	13,674	12,000	60,655
Other	280,350	123,560	149,400	114,282
Transfers in	17,000	17,000	17,000	17,000
Total Receipts	<u>\$ 7,116,120</u>	<u>\$ 7,162,328</u>	<u>\$ 7,828,361</u>	<u>\$ 7,624,237</u>
DISBURSEMENTS				
County Commission	\$ 157,342	\$ 160,858	\$ 163,341	\$ 160,136
County Clerk	309,343	250,323	315,704	253,634
Recorder	184,936	170,099	192,021	170,277
Circuit Clerk	92,216	44,829	79,570	56,554
Prosecuting Attorney	718,457	690,087	721,999	703,493
Collector	396,786	316,934	399,202	321,942
Surveyor	12,487	11,593	12,507	10,271
Sanitation Office	61,144	47,805	56,237	48,698
Emergency Manager	114,861	87,560	113,679	98,640
Associate Division II	9,000	4,054	8,000	5,894
Coroner	42,691	35,966	55,906	53,307
Treasurer	74,558	73,807	77,471	76,668
Juvenile Office	111,894	101,434	111,894	90,628
Public Administrator	72,446	69,096	77,304	71,546
Court Reporter	3,000	363	1,500	382
Public Health	814,464	720,663	1,118,908	661,202
Circuit Judge	71,401	1,628	66,700	6,614
Planning & Zoning	222,900	132,988	188,414	100,571
Buildings & Grounds	563,500	351,915	498,000	476,551
Elections	69,395	15,096	205,066	132,877
Administration	895,847	685,034	878,831	675,511
Transfers Out	2,671,017	2,524,587	2,934,311	2,776,137
Emergency Fund	200,000	-	200,000	-
Child Support Enforcement	63,373	54,565	61,786	44,282
Victim Advocate	72,516	58,190	72,678	57,367
Drug Court	10,000	1,134	10,000	898
Information Technologies	-	-	150,000	148,800
Associate Division III	8,250	3,742	6,550	2,850
Total Disbursements	<u>\$ 8,023,824</u>	<u>\$ 6,614,350</u>	<u>\$ 8,777,579</u>	<u>\$ 7,205,730</u>
RECEIPTS OVER (UNDER)				
DISBURSEMENTS	\$ (907,704)	\$ 547,978	\$ (949,218)	\$ 418,507
CASH AND INVESTMENTS, JANUARY 1	<u>1,385,793</u>	<u>1,385,793</u>	<u>1,933,771</u>	<u>1,933,771</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 478,089</u>	<u>\$ 1,933,771</u>	<u>\$ 984,553</u>	<u>\$ 2,352,278</u>

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

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

	SPECIAL ROAD & BRIDGE FUND				ASSESSMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ 1,027,100	\$ 1,242,521	\$ 1,246,000	\$ 1,236,467	\$ -	\$ -	\$ -	\$ -
Sales taxes	1,540,000	1,594,455	1,683,500	1,732,103	-	-	-	-
Intergovernmental	740,920	856,866	775,000	953,015	594,000	693,599	604,696	683,055
Charges for services	-	192,814	-	23,063	-	2,080	-	1,723
Interest	8,500	10,468	9,000	70,624	4,607	3,302	3,000	10,499
Other	307,500	-	49,500	-	12,000	8,690	8,000	870
Transfers in	516,000	-	500,000	500,000	-	-	-	-
Total Receipts	<u>\$ 4,140,020</u>	<u>\$ 3,897,124</u>	<u>\$ 4,263,000</u>	<u>\$ 4,515,272</u>	<u>\$ 610,607</u>	<u>\$ 707,671</u>	<u>\$ 615,696</u>	<u>\$ 696,147</u>
DISBURSEMENTS								
Salaries	\$ 627,924	\$ 542,984	\$ 637,483	547,716	\$ 313,986	\$ 292,545	\$ 378,424	\$ 356,818
Employee fringe benefits	175,659	180,404	193,248	175,729	98,857	92,712	115,297	109,617
Materials and supplies	645,500	580,774	796,500	623,071	15,000	5,987	15,000	5,395
Services and other	112,700	237,617	264,100	279,126	266,500	270,978	243,600	240,400
Capital outlay	2,116,000	1,583,685	2,075,000	1,942,657	60,000	30,649	35,000	57,629
Construction	490,000	-	800,000	676,824	-	-	-	-
Transfers out	115,946	115,946	116,078	116,078	757	757	863	863
Total Disbursements	<u>\$ 4,283,729</u>	<u>\$ 3,241,410</u>	<u>\$ 4,882,409</u>	<u>\$ 4,361,201</u>	<u>\$ 755,100</u>	<u>\$ 693,628</u>	<u>\$ 788,184</u>	<u>\$ 770,722</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (143,709)	\$ 655,714	\$ (619,409)	\$ 154,071	\$ (144,493)	\$ 14,043	\$ (172,488)	\$ (74,575)
CASH AND INVESTMENTS, JANUARY 1	976,226	976,226	1,631,940	1,631,940	347,722	347,722	361,765	361,765
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 832,517</u>	<u>\$ 1,631,940</u>	<u>\$ 1,012,531</u>	<u>\$ 1,786,011</u>	<u>\$ 203,229</u>	<u>\$ 361,765</u>	<u>\$ 189,277</u>	<u>\$ 287,190</u>

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

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

	LAW ENFORCEMENT FUND				OFFICER TRAINING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	\$ 2,200,000	\$ 2,277,792	2,405,000	2,474,433	-	-	-	-
Intergovernmental	217,000	447,683	235,000	780,831	-	-	-	-
Charges for services	274,500	657,905	284,000	675,501	6,000	23,732	20,000	6,609
Interest	6,000	10,292	9,000	58,947	75	30	30	334
Other	143,000	54,330	386,240	267,034	-	-	3,000	-
Transfers in	2,650,000	2,503,570	2,630,000	2,471,826	-	-	-	-
Total Receipts	<u>\$ 5,490,500</u>	<u>\$ 5,951,572</u>	<u>\$ 5,949,240</u>	<u>\$ 6,728,572</u>	<u>\$ 6,075</u>	<u>\$ 23,762</u>	<u>\$ 23,030</u>	<u>\$ 6,943</u>
DISBURSEMENTS								
Salaries	\$ 3,361,936	\$ 3,160,035	\$ 3,550,225	\$ 3,455,493	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	940,895	872,220	970,403	858,205	-	-	-	-
Materials and supplies	213,500	242,876	263,000	284,099	-	-	-	-
Services and other	976,500	660,806	893,000	908,493	7,900	12,425	36,000	4,325
Capital outlay	612,400	523,033	924,140	893,364	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	4,732	4,732	5,389	5,389	-	-	-	-
Total Disbursements	<u>\$ 6,109,963</u>	<u>\$ 5,463,702</u>	<u>\$ 6,606,157</u>	<u>\$ 6,405,043</u>	<u>\$ 7,900</u>	<u>\$ 12,425</u>	<u>\$ 36,000</u>	<u>\$ 4,325</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (619,463)	\$ 487,870	\$ (656,917)	\$ 323,529	\$ (1,825)	\$ 11,337	\$ (12,970)	\$ 2,618
CASH AND INVESTMENTS, JANUARY 1	<u>1,632,648</u>	<u>1,632,648</u>	<u>2,120,518</u>	<u>2,120,518</u>	<u>1,870</u>	<u>1,870</u>	<u>13,207</u>	<u>13,207</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 1,013,185</u>	<u>\$ 2,120,518</u>	<u>\$ 1,463,601</u>	<u>\$ 2,444,047</u>	<u>\$ 45</u>	<u>\$ 13,207</u>	<u>\$ 237</u>	<u>\$ 15,825</u>

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

WARREN COUNTY, MISSOURI
COMPARATIVE STATEMENTS 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,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	660,000	683,338	\$ 721,500	742,330
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,400	3,394	2,500	3,986	-	21,427	-	39,359
Interest	600	299	250	1,319	7,000	6,017	6,000	34,717
Other	-	-	-	-	278,500	-	339,914	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,000</u>	<u>\$ 3,693</u>	<u>\$ 2,750</u>	<u>\$ 5,305</u>	<u>\$ 945,500</u>	<u>\$ 710,782</u>	<u>\$ 1,067,414</u>	<u>\$ 816,406</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	12,500	-	12,500	2,246	608,375	428,479	410,000	347,040
Capital outlay	-	-	-	-	1,320,000	365	870,000	318,341
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 12,500</u>	<u>\$ -</u>	<u>\$ 12,500</u>	<u>\$ 2,246</u>	<u>\$ 1,928,375</u>	<u>\$ 428,844</u>	<u>\$ 1,280,000</u>	<u>\$ 665,381</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (9,500)</u>	<u>\$ 3,693</u>	<u>\$ (9,750)</u>	<u>\$ 3,059</u>	<u>\$ (982,875)</u>	<u>\$ 281,938</u>	<u>\$ (212,586)</u>	<u>\$ 151,025</u>
CASH AND INVESTMENTS, JANUARY 1	<u>50,444</u>	<u>50,444</u>	<u>54,137</u>	<u>54,137</u>	<u>1,310,844</u>	<u>1,310,844</u>	<u>1,592,782</u>	<u>1,592,782</u>
CASH AND INVESTMENTS, DECEMBER 31	<u><u>\$ 40,944</u></u>	<u><u>\$ 54,137</u></u>	<u><u>\$ 44,387</u></u>	<u><u>\$ 57,196</u></u>	<u><u>\$ 327,969</u></u>	<u><u>\$ 1,592,782</u></u>	<u><u>\$ 1,380,196</u></u>	<u><u>\$ 1,743,807</u></u>

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

WARREN COUNTY, MISSOURI
COMPARATIVE STATEMENTS 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,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	6,470	4,438	4,000	2,932	4,392	3,019	3,000	1,789
Interest	1,617	142	100	9,084	1,097	71	60	193
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 8,087</u>	<u>\$ 4,580</u>	<u>\$ 4,100</u>	<u>\$ 12,016</u>	<u>\$ 5,489</u>	<u>\$ 3,090</u>	<u>\$ 3,060</u>	<u>\$ 1,982</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	1,425
Services and other	15,000	1,640	15,000	2,019	11,349	2,596	12,000	6,884
Capital outlay	-	-	-	-	6,000	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 15,000</u>	<u>\$ 1,640</u>	<u>\$ 15,000</u>	<u>\$ 2,019</u>	<u>\$ 17,349</u>	<u>\$ 2,596</u>	<u>\$ 12,000</u>	<u>\$ 8,309</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (6,913)	\$ 2,940	\$ (10,900)	\$ 9,997	\$ (11,860)	\$ 494	\$ (8,940)	\$ (6,327)
CASH AND INVESTMENTS, JANUARY 1	<u>22,579</u>	<u>22,579</u>	<u>25,519</u>	<u>25,519</u>	<u>11,860</u>	<u>11,860</u>	<u>12,354</u>	<u>12,354</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 15,666</u>	<u>\$ 25,519</u>	<u>\$ 14,619</u>	<u>\$ 35,516</u>	<u>\$ -</u>	<u>\$ 12,354</u>	<u>\$ 3,414</u>	<u>\$ 6,027</u>

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

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

	RECORDER USER FUND				HEALTH REIMBURSEMENT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	71,325	87,830	92,050	87,914	-	-	-	-
Interest	1,961	1,517	1,600	7,038	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	10,221	10,221	11,641	11,641
Total Receipts	<u>\$ 73,286</u>	<u>\$ 89,347</u>	<u>\$ 93,650</u>	<u>\$ 94,952</u>	<u>\$ 10,221</u>	<u>\$ 10,221</u>	<u>\$ 11,641</u>	<u>\$ 11,641</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	5,000	-	-	-	-	-	-	-
Services and other	209,000	62,353	165,000	63,232	162,000	11,640	162,000	11,617
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 214,000</u>	<u>\$ 62,353</u>	<u>\$ 165,000</u>	<u>\$ 63,232</u>	<u>\$ 162,000</u>	<u>\$ 11,640</u>	<u>\$ 162,000</u>	<u>\$ 11,617</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (140,714)	\$ 26,994	\$ (71,350)	\$ 31,720	\$ (151,779)	\$ (1,419)	\$ (150,359)	\$ 24
CASH AND INVESTMENTS, JANUARY 1	<u>240,432</u>	<u>240,432</u>	<u>267,426</u>	<u>267,426</u>	<u>151,780</u>	<u>151,780</u>	<u>150,361</u>	<u>150,361</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 99,718</u>	<u>\$ 267,426</u>	<u>\$ 196,076</u>	<u>\$ 299,146</u>	<u>\$ 1</u>	<u>\$ 150,361</u>	<u>\$ 2</u>	<u>\$ 150,385</u>

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

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

	SHERIFF'S CIVIL FEES FUND				ROAD & BRIDGE CAPITAL FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	20,000	22,290	22,000	\$ 40,186	-	-	-	-
Interest	500	262	260	1,377	7,300	163	5,500	10,115
Other	-	-	-	4,680	2,100	6,376	314,598	17,302
Transfers in	-	-	-	-	100,000	100,000	100,000	100,000
Total Receipts	<u>\$ 20,500</u>	<u>\$ 22,552</u>	<u>\$ 22,260</u>	<u>\$ 46,243</u>	<u>\$ 109,400</u>	<u>\$ 106,539</u>	<u>\$ 420,098</u>	<u>\$ 127,417</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	-	-	-	-	-	-
Capital outlay	71,000	33,460	61,900	32,955	500,000	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	516,000	-	500,000	500,000
Total Disbursements	<u>\$ 71,000</u>	<u>\$ 33,460</u>	<u>\$ 61,900</u>	<u>\$ 32,955</u>	<u>\$ 1,016,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (50,500)	\$ (10,908)	\$ (39,640)	\$ 13,288	\$ (906,600)	\$ 106,539	\$ (79,902)	\$ (372,583)
CASH AND INVESTMENTS,								
JANUARY 1	<u>50,621</u>	<u>50,621</u>	<u>39,713</u>	<u>39,713</u>	<u>1,331,506</u>	<u>1,331,506</u>	<u>1,438,045</u>	<u>1,438,045</u>
CASH AND INVESTMENTS,								
DECEMBER 31	<u>\$ 121</u>	<u>\$ 39,713</u>	<u>\$ 73</u>	<u>\$ 53,001</u>	<u>\$ 424,906</u>	<u>\$ 1,438,045</u>	<u>\$ 1,358,143</u>	<u>\$ 1,065,462</u>

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

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

	PROSECUTING ATTORNEY FORFEITURE FUND				ELECTION SERVICES FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,550	12,200	8,500	9,848
Interest	20	28	50	115	300	216	200	1,107
Other	80	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 100</u>	<u>\$ 28</u>	<u>\$ 50</u>	<u>\$ 115</u>	<u>\$ 9,850</u>	<u>\$ 12,416</u>	<u>\$ 8,700</u>	<u>\$ 10,955</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	12,900	1,075	13,882	40
Services and other	2,500	-	2,500	-	12,900	34	13,882	52
Capital outlay	-	-	-	-	12,900	-	13,882	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 38,700</u>	<u>\$ 1,109</u>	<u>\$ 41,646</u>	<u>\$ 92</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,400)	\$ 28	\$ (2,450)	\$ 115	\$ (28,850)	\$ 11,307	\$ (32,946)	\$ 10,863
CASH AND INVESTMENTS, JANUARY 1	<u>4,844</u>	<u>4,844</u>	<u>4,872</u>	<u>4,872</u>	<u>30,358</u>	<u>30,358</u>	<u>41,665</u>	<u>41,665</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 2,444</u>	<u>\$ 4,872</u>	<u>\$ 2,422</u>	<u>\$ 4,987</u>	<u>\$ 1,508</u>	<u>\$ 41,665</u>	<u>\$ 8,719</u>	<u>\$ 52,528</u>

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

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

	RECORDER TECH FUND				SHERIFF'S FORFEITURE FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	11,250	14,080	12,500	10,946	10,000	-	5,000	-
Interest	525	436	450	2,117	25	5	10	17
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 11,775</u>	<u>\$ 14,516</u>	<u>\$ 12,950</u>	<u>\$ 13,063</u>	<u>\$ 10,025</u>	<u>\$ 5</u>	<u>\$ 5,010</u>	<u>\$ 17</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	2,500	160	2,500	-	-	-	-	-
Services and other	5,000	-	5,000	-	-	-	-	-
Capital outlay	60,000	1,056	60,000	1,291	11,215	500	5,700	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 67,500</u>	<u>\$ 1,216</u>	<u>\$ 67,500</u>	<u>\$ 1,291</u>	<u>\$ 11,215</u>	<u>\$ 500</u>	<u>\$ 5,700</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (55,725)</u>	<u>\$ 13,300</u>	<u>\$ (54,550)</u>	<u>\$ 11,772</u>	<u>\$ (1,190)</u>	<u>\$ (495)</u>	<u>\$ (690)</u>	<u>\$ 17</u>
CASH AND INVESTMENTS, JANUARY 1	<u>69,027</u>	<u>69,027</u>	<u>82,327</u>	<u>82,327</u>	<u>1,203</u>	<u>1,203</u>	<u>708</u>	<u>708</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 13,302</u>	<u>\$ 82,327</u>	<u>\$ 27,777</u>	<u>\$ 94,099</u>	<u>\$ 13</u>	<u>\$ 708</u>	<u>\$ 18</u>	<u>\$ 725</u>

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

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

	TAX MAINTENANCE FUND				SHERIFF'S REVOLVING FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	63,792	65,513	65,000	67,220	42,000	38,240	38,250	11,700
Interest	2,300	1,832	2,000	7,622	250	362	360	1,899
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 66,092</u>	<u>\$ 67,345</u>	<u>\$ 67,000</u>	<u>\$ 74,842</u>	<u>\$ 42,250</u>	<u>\$ 38,602</u>	<u>\$ 38,610</u>	<u>\$ 13,599</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	20,000	51,074	20,000	20,475	-	-	-	-
Services and other	81,059	500	81,059	500	29,500	11,565	30,000	4,422
Capital outlay	183,522	-	196,924	19,366	60,000	-	83,100	-
Construction	-	-	-	-	-	-	-	-
Transfers out	2,000	2,000	2,000	2,000	-	-	-	-
Total Disbursements	<u>\$ 286,581</u>	<u>\$ 53,574</u>	<u>\$ 299,983</u>	<u>\$ 42,341</u>	<u>\$ 89,500</u>	<u>\$ 11,565</u>	<u>\$ 113,100</u>	<u>\$ 4,422</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (220,489)	\$ 13,771	\$ (232,983)	\$ 32,501	\$ (47,250)	\$ 27,037	\$ (74,490)	\$ 9,177
CASH AND INVESTMENTS, JANUARY 1	<u>286,343</u>	<u>286,343</u>	<u>300,114</u>	<u>300,114</u>	<u>47,498</u>	<u>47,498</u>	<u>74,535</u>	<u>74,535</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 65,854</u>	<u>\$ 300,114</u>	<u>\$ 67,131</u>	<u>\$ 332,615</u>	<u>\$ 248</u>	<u>\$ 74,535</u>	<u>\$ 45</u>	<u>\$ 83,712</u>

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

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

	COUNTY CLERK HAVA FUND				FEDERAL GRANT FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	10,894	10,895	694,155	678,405	5,015,750	15,750
Charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	167	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	300,000	300,000
Total Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,894</u>	<u>\$ 11,062</u>	<u>\$ 694,155</u>	<u>\$ 678,405</u>	<u>\$ 5,315,750</u>	<u>\$ 315,750</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	-	-	10,894	-	694,155	678,405	5,315,750	212,487
Capital outlay	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,894</u>	<u>\$ -</u>	<u>\$ 694,155</u>	<u>\$ 678,405</u>	<u>\$ 5,315,750</u>	<u>\$ 212,487</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 11,062	\$ -	\$ -	\$ -	\$ 103,263
CASH AND INVESTMENTS, JANUARY 1	-	-	-	-	-	-	-	-
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,263</u>

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

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

	L.E.P.C. FUND				ARPA FUND			
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	2021	2022	2021	2022	2021	2022	2021	2022
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	3,200	-	3,200	-	3,462,200	3,462,200	3,462,200	3,415,930
Charges for services	-	-	-	-	-	-	-	-
Interest	110	107	110	446	10,392	8,356	130,000	145,339
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 3,310</u>	<u>\$ 107</u>	<u>\$ 3,310</u>	<u>\$ 446</u>	<u>\$ 3,472,592</u>	<u>\$ 3,470,556</u>	<u>\$ 3,592,200</u>	<u>\$ 3,561,269</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	400	-	-	-	3,462,200	-	6,924,400	1,163,804
Services and other	16,249	-	3,310	-	-	-	-	-
Capital outlay	2,000	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	10,392	-	138,355	-
Total Disbursements	<u>\$ 18,649</u>	<u>\$ -</u>	<u>\$ 3,310</u>	<u>\$ -</u>	<u>\$ 3,472,592</u>	<u>\$ -</u>	<u>\$ 7,062,755</u>	<u>\$ 1,163,804</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (15,339)</u>	<u>\$ 107</u>	<u>\$ -</u>	<u>\$ 446</u>	<u>\$ -</u>	<u>\$ 3,470,556</u>	<u>\$ (3,470,555)</u>	<u>\$ 2,397,465</u>
CASH AND INVESTMENTS, JANUARY 1	<u>18,669</u>	<u>18,669</u>	<u>18,776</u>	<u>18,776</u>	<u>-</u>	<u>-</u>	<u>3,470,556</u>	<u>3,470,556</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 3,330</u>	<u>\$ 18,776</u>	<u>\$ 18,776</u>	<u>\$ 19,222</u>	<u>\$ -</u>	<u>\$ 3,470,556</u>	<u>\$ 1</u>	<u>\$ 5,868,021</u>

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

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

	WCSD BENEVOLENCE FUND				INMATE SECURITY FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	82,000	148,481	150,000	128,437
Interest	100	49	50	215	700	704	700	2,991
Other	2,000	500	1,000	1,765	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	<u>\$ 2,100</u>	<u>\$ 549</u>	<u>\$ 1,050</u>	<u>\$ 1,980</u>	<u>\$ 82,700</u>	<u>\$ 149,185</u>	<u>\$ 150,700</u>	<u>\$ 131,428</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee fringe benefits	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-
Services and other	10,000	-	9,750	-	82,500	67,004	67,760	74,897
Capital outlay	-	-	-	-	100,000	65,268	200,000	47,152
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 9,750</u>	<u>\$ -</u>	<u>\$ 182,500</u>	<u>\$ 132,272</u>	<u>\$ 267,760</u>	<u>\$ 122,049</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (7,900)</u>	<u>\$ 549</u>	<u>\$ (8,700)</u>	<u>\$ 1,980</u>	<u>\$ (99,800)</u>	<u>\$ 16,913</u>	<u>\$ (117,060)</u>	<u>\$ 9,379</u>
CASH AND INVESTMENTS, JANUARY 1	<u>8,160</u>	<u>8,160</u>	<u>8,709</u>	<u>8,709</u>	<u>100,153</u>	<u>100,153</u>	<u>117,066</u>	<u>117,066</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ 260</u>	<u>\$ 8,709</u>	<u>\$ 9</u>	<u>\$ 10,689</u>	<u>\$ 353</u>	<u>\$ 117,066</u>	<u>\$ 6</u>	<u>\$ 126,445</u>

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

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

	CARES ACT FUND				SENATE BILL 40 BOARD FUND			
	Year Ended December 31,				Year Ended December 31,			
	2021		2022		2021		2022	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
RECEIPTS								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,029,647	\$ 1,214,483	\$ 1,080,259	\$ 905,233
Sales taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	308	1,980	811
Charges for services	-	2,178	-	-	753,700	743,716	797,320	713,765
Interest	2,000	3,427	-	-	1,500	1,711	1,800	2,419
Other	-	-	-	-	-	-	-	92,975
Transfers in	17,231	17,231	-	-	-	-	-	-
Total Receipts	<u>\$ 19,231</u>	<u>\$ 22,836</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,784,847</u>	<u>\$ 1,960,218</u>	<u>\$ 1,881,359</u>	<u>\$ 1,715,203</u>
DISBURSEMENTS								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 471,503	\$ 414,252	\$ 470,600	\$ 455,283
Employee fringe benefits	-	-	-	-	152,280	206,166	212,900	245,316
Materials and supplies	2,117,716	2,121,321	-	-	9,000	11,572	12,450	17,500
Services and other	491,077	491,077	-	-	1,056,906	1,034,732	1,126,519	1,055,524
Capital outlay	-	-	-	-	5,000	1,687	5,000	4,788
Construction	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Disbursements	<u>\$ 2,608,793</u>	<u>\$ 2,612,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,694,689</u>	<u>\$ 1,668,409</u>	<u>\$ 1,827,469</u>	<u>\$ 1,778,411</u>
RECEIPTS OVER (UNDER)								
DISBURSEMENTS	\$ (2,589,562)	\$ (2,589,562)	\$ -	\$ -	\$ 90,158	\$ 291,809	\$ 53,890	\$ (63,208)
CASH AND INVESTMENTS, JANUARY 1	<u>2,589,562</u>	<u>2,589,562</u>	<u>-</u>	<u>-</u>	<u>1,450,852</u>	<u>1,450,852</u>	<u>1,742,661</u>	<u>1,742,661</u>
CASH AND INVESTMENTS, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,541,010</u>	<u>\$ 1,742,661</u>	<u>\$ 1,796,551</u>	<u>\$ 1,679,453</u>

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

WARREN COUNTY, MISSOURI
STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2021 AND 2022

Fund/Account	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	January 1,	2021	2021	December 31,	2022	2022	December 31,
	2021			2021			2022
Treasurer Medical Benefits	\$ 478,474	\$ 900,108	\$ 858,750	\$ 519,832	\$ 1,158,083	\$ 1,129,409	\$ 548,506
Treasurer Library	-	1,337,240	1,337,240	-	1,296,763	1,296,628	135
Treasurer Junior College	-	370,314	370,314	-	386,531	386,525	6
Treasurer Fire	-	3,604,340	3,604,340	-	3,635,650	3,634,971	679
Treasurer Ambulance	-	3,271,905	3,271,905	-	3,223,205	3,222,668	537
Treasurer LERF	49,868	15,451	34,740	30,579	29,498	-	60,077
Treasurer CERF	8	696,406	696,405	9	761,768	734,315	27,462
Treasurer Cities	-	1,958,079	1,958,079	-	2,273,783	2,273,657	126
Treasurer Developmental Disabilities Board	-	1,084,783	1,084,783	-	1,081,889	1,081,653	236
Treasurer Prosecuting Attorney Retirement	-	17,506	17,506	-	15,673	14,752	921
Treasurer Unclaimed Fees	149,537	12,105	6,892	154,750	17,362	16,953	155,159
Treasurer Cemetery	11,211	587	-	11,798	2,751	2,240	12,309
Treasurer Cemetery CD Investment	17,129	-	-	17,129	-	-	17,129
Treasurer Surplus Land	15,891	2,195	12,278	5,808	49,223	24,708	30,323
Treasurer Domestic Violence	700	5,554	-	6,254	6,460	6,255	6,459
Treasurer Trustee Lots	-	20,735	20,735	-	14,548	14,485	63
Treasurer DSSS	-	6,540	6,540	-	5,825	4,725	1,100
Treasurer Hermann Hospital	-	62,530	62,530	-	48,483	48,483	-
Treasurer Septic Escrow	-	-	-	-	-	-	-
Treasurer Bad Check M.O.P.S.	-	90	90	-	65	65	-
Treasurer Paid Under Protest	-	-	-	-	-	-	-
Treasurer School Building Revolving	36,793	11,075	-	47,868	67,149	11,124	103,893
Treasurer School Fines and Interest	44,195	142,353	152,352	34,196	169,198	163,033	40,361
Treasurer School Fund	-	39,835,622	39,835,622	-	34,841,881	34,835,038	6,843
Collector Main	33,536,076	44,818,438	45,405,928	32,948,586	44,635,613	45,045,727	32,538,472
Collector Credit/Debit Card	646,449	2,589,025	2,353,862	881,612	3,152,395	2,932,123	1,101,884
Collector Protest	675,597	152,929	119,979	708,547	2,490	630,932	80,105
Collector Auto Agent	-	-	-	-	2,429,950	-	2,429,950
Recorder	49,078	568,553	572,085	45,546	439,688	454,367	30,867
Prosecuting Attorney	-	121,740	121,740	-	88,145	88,145	-
Sheriff Main	3,371	509,932	511,641	1,662	401,275	402,043	894
Sheriff Civil	2,671	28,341	29,532	1,480	33,591	31,892	3,179
Sheriff Inmate	13,822	439,045	441,596	11,271	326,924	334,551	3,644
Public Administrator	328,512	298,663	199,923	427,252	409,992	309,026	528,218
Total	<u>\$ 36,059,382</u>	<u>\$ 102,882,184</u>	<u>\$ 103,087,387</u>	<u>\$ 35,854,179</u>	<u>\$ 101,005,851</u>	<u>\$ 99,130,493</u>	<u>\$ 37,729,537</u>

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

WARREN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021 and 2022

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 ten elected Constitutional Officers: Assessor, Circuit Clerk, Collector, Coroner, County Clerk, Prosecuting Attorney, Public Administrator, Recorder, Sheriff, and Treasurer.

As discussed further in Note 1, these financial statements are presented using accounting practices prescribed or permitted by Missouri Law, which differ from accounting principles generally accepted in the United States of America, which would include all relevant 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 to comprise the County’s legal entity under the regulatory basis of accounting. Financial data of other entities that may be considered to be component units of the County under generally accepted accounting principles is not included.

In accordance with the regulatory basis of accounting, the financial statements of the County do not include the activity of the Circuit Court, which is part of the Missouri court system and is considered to be a state function, including the operations of the Circuit Clerk and all funds under their control.

B. Basis of Presentation

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

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

C. Basis of Accounting

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

D. Budgets and Budgetary Accounting

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

1. In accordance with Chapter 50, RSMo, the County's policy is to adopt a budget for each governmental fund.
2. On or before January 15, each elected officer and department director will transmit to the County Commission and County Clerk, who serves as budget officer, the budget request and revenue estimates for their office or department for the budget year.
3. The County Clerk submits to the County Commission a proposed budget for the fiscal year beginning January 1. The proposed budget includes estimated revenues and proposed expenditures, on the cash basis of accounting, for all budgeted funds. Budgeting of appropriations is based upon an estimated fund balance at the beginning of the year as well as estimated revenues to be received.
4. State law requires that, at the individual fund level, budgeted expenditures not exceed budgeted revenues plus anticipated beginning fund balance.
5. A public hearing is conducted to obtain public comment on the budget. Prior to its approval by the County Commission, the budget document is available for public inspection, which usually takes place the third and fourth weeks of January.
6. Prior to February 1, the budget is legally enacted by a vote of the County Commission.
7. Subsequent to its formal approval of the budget, the County Commission has the authority to make necessary adjustments to the budget by a formal vote of the Commission. Budgeted amounts are as originally adopted, or as amended by the County Commission throughout the year.
8. Budgets are prepared and adopted on the cash basis of accounting.
9. Adoption of a formal budget is required by law.
10. Section 50.740, RSMo prohibits expenditures in excess of the approved budgets. Actual expenditures exceeded budgeted amounts for the Officer Training Fund and CARES Act Fund in 2021.

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

The assessed valuations of the tangible taxable property, included within the County's boundaries for the calendar year 2022 and 2021, for purposes of taxation were:

	<u>2022</u>	<u>2021</u>
Real Estate	\$ 519,497,555	\$ 498,848,637
Personal Property	171,767,792	138,613,606
Railroad and Utilities	<u>37,633,113</u>	<u>36,436,203</u>
Total	<u>\$ 728,898,460</u>	<u>\$ 673,898,446</u>

For calendar years 2022 and 2021, the County Commission approved a tax levy per \$100 of assessed valuation of tangible taxable property as follows:

	<u>2022</u>	<u>2021</u>
General Revenue	\$ 0.0736	\$ 0.0635
Special Road & Bridge	0.1767	0.1767
Senate Bill 40 Board	0.1603	0.1603

F. Cash Deposits and Investments

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

G. Interfund Activity

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

2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, a government’s deposits may not be returned to it. Missouri statutes require that all deposits with financial institutions be collateralized in an amount at least equal to uninsured deposits. At December 31, 2022, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 18,041,561	\$ 18,304,744	\$ 373,571
Investments - Governmental Funds	641,151	641,151	250,000
Total Governmental Funds	<u>\$ 18,682,712</u>	<u>\$ 18,945,895</u>	<u>\$ 623,571</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 37,712,408	\$ 32,388,132	\$ 841,813
Investments - Fiduciary Funds	17,129	17,129	17,129
Total Fiduciary Funds	<u>\$ 37,729,537</u>	<u>\$ 32,405,261</u>	<u>\$ 858,942</u>

At December 31, 2021, the County had the following cash and investment balances:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>FDIC Coverage</u>
Cash and Cash Equivalents - Governmental Funds	\$ 14,872,492	\$ 15,188,176	\$ 500,000
Investments - Governmental Funds	631,035	631,035	250,000
Total Governmental Funds	<u>\$ 15,503,527</u>	<u>\$ 15,819,211</u>	<u>\$ 750,000</u>
Cash and Cash Equivalents - Fiduciary Funds	\$ 35,837,050	\$ 31,000,657	\$ 752,116
Investments - Fiduciary Funds	17,129	17,129	17,129
Total Fiduciary Funds	<u>\$ 35,854,179</u>	<u>\$ 31,017,786</u>	<u>\$ 769,245</u>

The remainder of the balances not covered by FDIC deposit insurance at December 31, 2022 and 2021 were covered by collateral held at the Federal Reserve Bank and the County’s safekeeping bank agent in the County’s name or by a line of credit held by the County or by its agent in the County’s name.

3. COUNTY EMPLOYEES’ RETIREMENT PLANS

A. County Employees' Retirement Fund (CERF)

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

1) Plan Description

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

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

2) Pension Benefits

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

Upon termination of employment, any member who is vested is entitled to a deferred annuity, payable at age sixty-two. Early retirement is at age fifty-five. Any member with less than eight years of creditable service forfeits all rights in the Fund but will be paid his or her accumulated contributions.

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

3) Funding Policy

In accordance with State Statutes, the Plan is partially funded through various fees collected by counties and remitted to the CERF. Further, a contribution to CERF of 2% of annual salary is required for eligible employees hired before February 2002, while a contribution of 6% of annual salary is required of employees hired after February 2002. During 2022 and 2021, the County collected and remitted to CERF employee withholdings of \$734,315 and \$696,405, respectively for the years then ended.

B. Prosecuting Attorney Retirement Fund

In accordance with Section 56.807, RSMo, the County contributes monthly to the Missouri Office of Prosecution Services for deposit to the credit of the Missouri Prosecuting Attorneys and Circuit Attorney Retirement System Fund. Once remitted, the State of Missouri is

responsible for administration of this plan. The County contributed \$14,752 and \$17,506, respectively, for the years ended December 31, 2022 and 2021.

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 sick leave after the completion of a 90-day probationary period. Once the probationary period is completed, full-time employees can earn eight hours of sick leave for each completed calendar month of employment, up to a maximum of 240 hours. Upon termination, employees may be compensated for any unused sick time on the condition that the employee provides a minimum of two weeks' notice prior to the last day of employment.

Vacation time is accrued for every full-time employee based upon the number of years of continuous employment with the County. During the first year, employees are eligible for one week of vacation (up to 40 hours), two weeks during years two through six (up to 80 hours), three weeks during years seven through fourteen (up to 120 hours), four weeks during years fifteen through nineteen (up to 160 hours), and five weeks during year twenty (up to 200 hours) with an additional day (up to 8 hours) for every additional year of employment with a maximum threshold of six weeks (up to 240 hours). Full-time employees are encouraged to take vacation leave during the year, and up to five days (up to 40 hours) may be carried over to the following fiscal year. Part-time employees (less than 1950 hours per year) are not eligible for vacation time. Upon separation (resignation, death or termination), an employee may receive compensation for unused accrued vacation leave to the date of termination.

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.

C. Litigation

The County was involved in pending litigation as of the audit report date. The County's management and legal counsel anticipate that potential claims, if any, against the County resulting from such litigation would not have a material effect on the financial position of the County.

6. RISK MANAGEMENT

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

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

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

7. LONG-TERM DEBT

The County had the following long-term debt outstanding as of December 31, 2022:

In August 2018, the County entered into a Certificates of Participation (COPS) agreement for a jail expansion project in the amount of \$3,600,000. The debt is paid in semi-annual payments over 15 years, with a variable interest rate from 3.000% to 3.500% with annual payments ranging from \$225,000 to \$300,000. These payments will be made out of the General Revenue Fund.

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	\$ 225,000	\$ 91,125	\$ 316,125
2024	250,000	84,000	334,000
2025	250,000	76,500	326,500
2026	250,000	69,000	319,000
2027	250,000	61,375	311,375
2028-2030	800,000	134,313	934,313
2031-2033	900,000	47,250	947,250
Totals	<u>\$ 2,925,000</u>	<u>\$ 563,563</u>	<u>\$ 3,488,563</u>

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

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2021			12/31/2022	Paid
Certificates of Participation	\$ 3,150,000	\$ -	\$ (225,000)	\$ 2,925,000	\$ 97,875

The following schedule shows changes in long-term debt during the year ended December 31, 2021:

Description	Balance	Additions	Payments	Balance	Interest
	12/31/2020			12/31/2021	Paid
Certificates of Participation	\$ 3,375,000	\$ -	\$ (225,000)	\$ 3,150,000	\$ 104,625

8. OPERATING LEASES

At December 31, 2022, the County has three non-cancellable operating leases for copiers. The Assessor's office has a 36-month lease through May 19, 2025 with a monthly payment of \$282, and has a 60-month lease through September 24, 2025 with a monthly payment of \$1,535. The Sheriff's office has a 60-month copier lease through April 23, 2024 with a monthly payment of \$451. The following schedule represents future payments under these operating leases:

Fiscal Year Ending	Amount
December 31,	
2023	\$ 17,555
2024	3,856
2025	1,410

At December 31, 2022, the Senate Bill 40 Board has two non-cancellable operating leases for office spaces in Warrenton, Missouri and Montgomery City, Missouri. The lease for the office space in Warrenton, Missouri commenced on April 1, 2021 and terminates on March 31, 2025. Under the terms of the lease, the Senate Bill 40 Board pays an annual base rent of \$1,500 with annual adjustments of \$50.

The lease for the office space in Montgomery City, Missouri commenced on January 1, 2017 and terminated on December 31, 2017 with an automatic renewal unless different terms are negotiated and agreed upon at least 90 days in advance of the termination date. Under the terms of the lease, the Senate Bill 40 Board pays an annual base rent of \$840 with no annual adjustments. The following schedule represents future payments under these operating leases:

Fiscal Year Ending	Amount
December 31,	
2023	\$ 2,390
2024	1,600
2025	1,650

9. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through August 31, 2023, the date the financial statements were available to be issued.

COMPLIANCE SECTION

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Warren County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Warren County, Missouri which comprise the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis and the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis as of December 31, 2021 and 2022, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis for the years then ended, and the related notes to the financial statements, which collectively comprise Warren County, Missouri's basic financial statements and have issued our report thereon dated August 31, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Warren County, Missouri's Response to Finding

Warren County, Missouri's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Warren County, Missouri'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.

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 31, 2023

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the County Commission and
Officeholders of Warren County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Warren County, Missouri's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Warren County, Missouri's major federal programs for the years ended December 31, 2021 and 2022. Warren County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Warren County, Missouri complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2021 and 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Warren County, Missouri's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Warren County, Missouri's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Warren County, Missouri's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify

all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 that we consider to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on Warren County, Missouri's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Warren County, Missouri's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 31, 2023

WARREN COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Years Ended December 31,	
			2021	2022
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Missouri Department of Economic Development -				
14.228	Community Development Block Grants		\$ -	\$ -
	Handicap Services	2018-PF-29	373,735	-
	Turning Point	2017-PF-22	304,670	15,750
	Total 14.228		<u>\$ 678,405</u>	<u>\$ 15,750</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through Missouri Department of Public Safety-				
16.575	Crime Victim Assistance	n/a	\$ 55,072	\$ 49,648
U.S. DEPARTMENT OF TREASURY				
Passed through Missouri State Treasurer's Office -				
21.019	COVID-19 Coronavirus Relief Fund	n/a	2,612,398	-
Direct Program				
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	n/a	-	1,163,804
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Missouri Department of Health and Senior Services-				
93.069	Public Health Emergency Preparedness	DH210048579	29,263	19,105
93.069	Public Health Emergency Preparedness Bioterrorism	AOC19380163	21,192	-
93.069	Cancer Research Institute	DH220049994	-	13,016
	Total 93.069		<u>\$ 50,455</u>	<u>\$ 32,121</u>
93.136	Opioid Grant	DH200048359	\$ 22,173	-
93.268	Increasing Adult Influenza Vaccination Rates	DH220049843	51,452	92,416
93.323	Epidemiology and Laboratory Capacity	DH210049228	123,798	-
		DH220051329	-	169,126
93.354	Crisis COAG	DH220051368	8,755	25,670
93.575	Child Care and Development Block Grant	ERS22023113	1,705	1,625
Passed through Missouri Department of Social Services -				
93.563	Child Support Enforcement	DH220049994	46,662	37,740
93.575	CORE	DH220050549	62,824	62,824
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Missouri Department of Public Safety				
97.042	Emergency Management Performance Grants	n/a	21,586	18,405
Total Expenditures of Federal Awards			<u>\$ 3,735,285</u>	<u>\$ 1,669,129</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards

WARREN COUNTY, MISSOURI
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEARS ENDED DECEMBER 31, 2021 AND 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Warren County, Missouri for the years ended December 31, 2022 and 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – SUBRECIPIENTS

The County did not pass any federal awards through to subrecipients during the years ended December 31, 2022 and 2021.

WARREN COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEARS ENDED DECEMBER 31, 2021 AND 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

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

Federal Awards:

Internal Control Over Major Programs:

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

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

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

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 Coronavirus Relief Fund

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

Auditee Qualified as low-risk: Yes X No

SECTION II – FINANCIAL STATEMENTS FINDINGS

MATERIAL WEAKNESSES IN INTERNAL CONTROL

None

SIGNIFICANT INTERNAL CONTROL DEFICIENCIES

2022-001: Internal Control Over Credit Cards

Criteria: A proper system of internal controls requires adequate custodial control over credit cards, appropriate approval and documentation of purchases, and timely payment to avoid interest and late charges.

Condition: Our review of the credit card statements during the audit period noted multiple instances in which finance charges were paid by the County. After inquiry, we noted that multiple credit cards are provided to Elected Officials and Department Heads, who are required to submit supporting documentation to the County Clerk's office before their credit card statement can be paid. The County Clerk's office experienced issues in which the credit card holder did not provide the supporting documentation in a timely manner, which resulted in late fees and interest charges.

Cause: The County provided multiple credit cards to Elected Officials and Department Heads, and have not implemented proper procedures to ensure supporting documentation is submitted timely, and ensure credit card statements are paid timely.

Effect: Lack of oversight of credit cards purchases increases the likelihood that cards could be used for inappropriate or personal charges. Additionally, untimely payment of credit card statements could result in late fees and interest charges.

Recommendation: We recommend the County implement procedures to ensure credit cards are secured and limited to authorized users. Further, we recommend the County implement procedures to ensure purchases are authorized, and supporting documentation is provided to the County Clerk in a timely manner. Additionally, we recommend the County implement procedures to ensure credit cards statements are paid in a timely manner to avoid any late fees and interest charges.

County's Response: The County has opted to implement a process to require officeholders to log in to online accounts for credit cards and print the bill at the conclusion of the billing cycle. This printed bill and supporting documentation can then be submitted to the County Clerk/Commission to approve and pay the bills in a timely manner. All elected officials have been reminded to ensure credit cards are only utilized by authorized users and are adequately secured between uses.

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

ITEMS OF NONCOMPLIANCE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2022-002: Internal Control Over Compliance Reporting

Federal Grantor: U.S. Department of the Treasury

Pass-Through Grantor: Missouri State Treasurer's Office

Federal ALN Number: 21.019

Program Title: COVID-19 Coronavirus Relief Fund

Pass-through Entity Identifying Number: N/A

Award Year: 2021

Questioned Costs: None

Criteria: The Uniform Guidance Compliance Supplement and Federal Register requires recipients of the Coronavirus Relief Fund program to submit periodic federal financial reports until either funding is depleted, or until the period of performance has expired.

Condition: Upon request, the periodic financial reports were not provided for review. After inquiry, the County could not locate the reports on the reporting portal, and the County did not maintain documentation in their physical records.

Cause: The County did not maintain adequate documentation to support the submission of periodic financial reports required by the Coronavirus Relief Fund program.

Effect: Non-compliance with federal grant programs could result in loss of future federal funding or penalties.

Recommendation: We recommend that the County implement internal controls to ensure adequate documentation of federal grant programs is maintained.

County's Response: We understand the importance of having adequate documentation for Federal Grant programs. We hired an outside agency to oversee the Coronavirus Relief Fund who did not provide us the adequate documentation needed. We did; however, provide email confirmations that the monies spent were reported to the Treasury. The County will handle all Federal Grant programs in the future to ensure that adequate documentation is maintained by the County.

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

MANAGEMENT'S RESPONSE TO AUDITOR'S FINDINGS:

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

WARREN COUNTY COMMISSION

Presiding Commissioner
Joe Gildehaus
jgildehaus@warrencountymo.org

Southern District Commissioner
Tom Meyer
tmeyer@warrencountymo.org

Northern District Commissioner
Matt Flake
maflake@warrencountymo.org



Warren County Administration Building
101 Mockingbird Ln., Ste 300
Warrenton, MO 63383

Phone: 636-456-3045
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WARREN COUNTY, MISSOURI SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

In accordance with the Uniform Guidance, this section reports the follow-up on action taken by Warren County, Missouri on the applicable findings in the prior audit report issued for the year ended December 31, 2020. There were no recommendations issued that required follow-up action.

WARREN COUNTY COMMISSION

Presiding Commissioner
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Southern District Commissioner
Tom Meyer
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Northern District Commissioner
Matt Flake
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WARREN COUNTY, MISSOURI CORRECTIVE ACTION PLAN

Finding Reference Number: 2022-001

Federal Agency: N/A

Program Name: N/A

ALN Number: N/A

Responsible Official: Officeholders, County Clerk

Views of Responsible Individuals: The County has opted to implement a process to require officeholders to log in to online accounts for credit cards and print the bill at the conclusion of the billing cycle. This printed bill and supporting documentation can then be submitted to the County Clerk/Commission to approve and pay the bills in a timely manner. All elected officials have been reminded to ensure credit cards are only utilized by authorized users and are adequately secured between uses.

Finding Reference Number: 2022-002

Federal Agency: U.S. Department of the Treasury

Program Name: COVID-19 Coronavirus Relief Fund

ALN Number: 21.019

Responsible Official: County Commission

Views of Responsible Individuals: We understand the importance of having adequate documentation for Federal Grant programs. We hired an outside agency to oversee the Coronavirus Relief Fund who did not provide us the adequate documentation needed. We did; however, provide email confirmations that the monies spent were reported to the Treasury. The County will handle all Federal Grant programs in the future to ensure that adequate documentation is maintained by the County.

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

August 31, 2023

To the County Commission and Officeholders
Warren County, Missouri

We have audited the regulatory basis financial statements of Warren County, Missouri for the years ended December 31, 2022 and 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 10, 2023. 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 Warren County, Missouri are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021 and 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 31, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

In planning and performing our audit of the Statement of Receipts, Disbursements and Changes in Cash – All Governmental Funds – Regulatory Basis, the Statement of Fiduciary Receipts, Disbursements and Changes in Cash – Regulatory Basis, and the related Comparative Statements of Receipts, Disbursements and Changes in Cash – Budget and Actual – Regulatory Basis – All Governmental Funds as of and for the years ended December 31, 2021 and 2022, we considered Warren County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

Other Matters

We were engaged to report on the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of

preparing the information to determine that the information complies with accounting principles prescribed or permitted by Missouri law, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

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

McBride, Lock & Associates, LLC