

WARREN COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2008

WARREN COUNTY, ILLINOIS

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Independent Auditors' Report

Members of the Warren County Board
Warren County, Illinois
Monmouth, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Warren County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of November 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2009, on our consideration of Warren County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 5.0 through 5.6, and budgetary comparison schedules and supplementary pension information on pages 26 through 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Warren County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and additional budgetary comparisons are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Warren County, Illinois.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statement taken as a whole. The additional budgetary comparisons have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Blucher, Kneesa Assoc., Ltd.

Certified Public Accountants

Galesburg, Illinois
July 9, 2009

Blucker, Kneer & Assoc., Ltd.

Certified Public Accountants

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

To the Board of Trustees
Warren County, Illinois
Monmouth, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren County, Illinois, as of and for the year ended November 30, 2008, which collectively comprise Warren County, Illinois' basic financial statements and have issued our report thereon dated July 9, 2009. 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.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Warren County, Illinois' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Warren County, Illinois' financial statements that is more than inconsequential will not be prevented or detected by Warren County, Illinois' internal control.

A material weakness is significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Warren County, Illinois' internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Warren County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express

such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Warren County, Illinois in a separate letter dated July 9, 2009.

This report is intended solely for the information and use of management, Board of Trustees, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Galesburg, Illinois
July 9, 2009

Blucher Kneer & Assoc. PC
Certified Public Accountants

WARREN COUNTY BOARD

100 WEST BROADWAY — MONMOUTH, ILLINOIS 61462-1797
TELEPHONE 309/734-8592

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management's discussion and analysis (MD&A) of the Warren County, Illinois' financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2008. The MD&A should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2008 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2008, by \$10,392,935 (net assets). Of this amount \$4,789,051 (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$403,566 is restricted for specific purposes (restricted net assets) and \$5,200,318 is invested in capital assets.
- The County's total net assets this fiscal year increased \$1,389,247 over the previous year, which represents an 15.4% increase from 2007.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$5,189,545. Of this amount, \$4,785,979 (unreserved fund balance) is available for spending on County purposes.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$807,683 or 26.8% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payables and receivables.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The County-wide financial statements can be found on pages 6 and 7 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities, or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows* of spendable resources, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *government funds* and *governmental activities*.

The County maintains thirty-six individual governmental funds (excluding fiduciary funds), thirty-five special revenue funds and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, County Highway Fund, Special Bridge Fund, and Highway Matching Tax Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 8 – 11 of this report.

Fiduciary fund. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Net Assets – Fiduciary Funds. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations.

The fiduciary fund financial statement can be found on page 12 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The Notes to the Financial Statements can be found on pages 13 – 25 of this report.

Required Supplementary Information is presented concerning the County's General Fund, Special Bridge Fund, County Highway Fund, and Highway Matching Tax Fund budgetary schedules and the IMRF (Illinois Municipal Retirement Fund) and SLEP (Sheriff's Law Enforcement Personnel) pension schedules. The County adopts an annual appropriated budget during the year for General Fund, Special Bridge Fund, County Highway Fund, and Highway Matching Tax Fund. A budgetary comparison schedule has been provided for these major funds to demonstrate compliance with this budget. The IMRF and SLEP pension schedules have been provided to present IMRF's progress in funding its obligation to provide pension benefits to County employees.

Required supplementary information can be found on pages 26 – 32 of this report.

Combining and individual fund statement and schedules, referred to earlier, provide information for major and nonmajor governmental funds and are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 33 – 68 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets. The following table reflects the condensed statement of net assets. As noted earlier, net assets may over time serve as a useful indicator to the County's financial position. The County's combined net assets are \$10,392,935, which is an increase of \$1,389,247 over the previous year. The growth is mainly due to an increase in capital assets, specifically infrastructure (funded primarily by federal and state contributions) and equipment.

Current and other assets consist mainly of cash, investments, intergovernmental receivables (sales tax, income tax, etc.), and interest receivable. The increase in current assets is due primarily to increased cash, investments, and intergovernmental receivables. Cash and investments increased due to the excess of revenue over expenses. Salary reimbursements from the state were received later than in previous years, which caused an increase in intergovernmental receivables.

Capital assets include land and land improvements, buildings and improvements, fixtures and equipment and highway infrastructure such as roads and bridges. Changes in capital assets will be discussed below in the Capital Asset section.

COUNTY'S NET ASSETS For the Fiscal Year ending November 30,

	Governmental Activities		
	<u>2008</u>	<u>2007</u>	<u>Variance%</u>
Current and other assets	\$ 5,528,504	\$ 5,297,944	4.4%
Capital assets (net of depreciation)	5,200,318	4,153,569	25.2%
Total assets	\$ 10,728,822	\$ 9,451,513	13.5%
Current and other liabilities	\$ 335,887	\$ 447,825	-25.0%
Net assets:			
Invested in capital assets	\$ 5,200,318	\$ 4,153,569	25.2%
Restricted	403,566	358,258	12.6%
Unrestricted	4,789,051	4,491,861	6.6%
Total net assets	\$ 10,392,935	\$ 9,003,688	15.4%

The Statement of Net Assets can be found on page 6 of this report.

Change in Net Assets. The following table reflects the County's change in net assets. Information from this table is found in the statement of activities. Information regarding revenues and expenditures /expenses will be discussed in the Governmental Activities section below.

COUNTY'S CHANGE IN NET ASSETS
For the Fiscal Years ending November 30

	<u>2008</u>	<u>2007</u>	<u>Variance%</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 1,851,685	\$ 1,331,546	39.1%
Operating grants and contributions	661,396	572,199	15.6%
Capital grants and contributions	683,797	736,581	-7.2%
General revenues:			
Property taxes	2,209,238	2,141,615	3.2%
Other taxes	1,796,624	1,749,914	2.7%
Other revenues	216,548	65,868	228.8%
Interest income	122,612	179,509	-31.7%
Total revenues	<u>\$ 7,541,900</u>	<u>\$ 6,777,232</u>	<u>11.3%</u>
Expenses:			
General government	\$ 1,996,722	\$ 1,942,036	2.8%
Public safety	643,023	601,855	6.8%
Judiciary and legal	678,118	665,314	1.9%
Corrections	534,324	622,786	-14.2%
Transporation	1,573,930	1,439,129	9.4%
Social services	523,164	474,971	10.1%
Public health	203,372	71,161	0.0%
Total expenses	<u>\$ 6,152,653</u>	<u>\$ 5,817,252</u>	<u>5.8%</u>
Change in net assets	\$ 1,389,247	\$ 959,980	44.7%
Net assets--beginning	<u>9,003,688</u>	<u>8,043,708</u>	<u>11.9%</u>
Net assets--ending	<u>\$ 10,392,935</u>	<u>\$ 9,003,688</u>	<u>15.4%</u>

The Statement of Activities can be found on page 7 of this report.

FINANCIAL ANALYSIS OF GOVERNMENT FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's fiscal management and accountability.

Governmental funds. The general government functions are reported in the General and Special Revenue Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Revenues. The most significant revenue sources for all governmental funds during fiscal year 2008 continue to be property taxes and intergovernmental sources. Property taxes increased by \$67,523 over fiscal year 2007 due to an increase in assessed valuation. Fees and fines increased substantially in fiscal year 2008, which was due primarily to an increase in equipment rental and engineering fees collected.

The following table presents the amount of revenues from various sources as well as increases or decreases from the prior year.

Governmental Funds--Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Property taxes	\$2,209,238	\$ 2,141,615	\$ 67,623	3.16%
Licenses and permits	12,222	7,662	4,560	59.51%
Fees and fines	1,711,857	1,222,853	489,004	39.99%
Rents	41,033	50,106	(9,073)	-18.11%
Intergovernmental revenues	2,479,717	2,332,145	147,572	6.33%
Penalties and costs	68,180	44,652	23,528	52.69%
Hotel taxes	1,415	1,235	180	14.57%
Interest	122,612	179,509	(56,897)	-31.70%
Miscellaneous	89,101	74,631	14,470	19.39%
Total	\$6,735,375	\$ 6,054,408	\$ 680,967	11.25%

Expenditures. Personnel services remain the highest expenditure in County operations. Government services require personnel services to provide both services and information to the citizens of the County. Benefit payments (pension, social security and health insurance) remain a significant portion of the total personnel services costs. Public health expenditures increased by \$129,717 in fiscal year 2008. Fluctuations such as this are expected as the health department is still in its development stages. See below for more information on capital outlay expenditures.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function--Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
General government	\$1,941,500	\$ 1,898,965	\$ 42,535	2.24%
Judiciary and legal	675,053	662,372	12,681	1.91%
Public safety	614,090	579,387	34,703	5.99%
Transportation	1,427,247	1,311,564	115,683	8.82%
Corrections	534,324	622,786	(88,462)	-14.20%
Social services	523,164	474,971	48,193	10.15%
Public health	200,095	70,378	129,717	184.31%
Capital outlay	635,476	280,399	355,077	126.63%
Total	\$6,550,949	\$ 5,900,822	\$ 650,127	9.68%

BUDGETARY HIGHLIGHTS

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General Fund and all major special revenue funds. Budget and actual comparison schedules are also provided in the Combining and Individual Fund Statements and Schedules for all nonmajor funds with annually appropriated budgets. The budget and actual comparison schedules show the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds.

The General Fund budget comparison shows that the County received \$365,207 less than anticipated in miscellaneous revenues. This difference is due primarily to the uncertain nature of miscellaneous revenues. General Fund expenditures were \$28,355 less than budget appropriations. This was due in part to the County employees' conservative spending.

CAPITAL ASSET ADMINISTRATION

The County's investment in capital assets for its governmental activities as of November 30, 2008, totals \$5,200,318 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, buildings and improvements, machinery and equipment, and vehicles. The County has not retroactively restated infrastructure assets acquired prior to December 31, 2003.

Capital assets, net of accumulated depreciation, increased \$1,046,749 in 2008. The increase is primarily attributable to highway and bridge projects completed and in progress at November 30, 2008.

Capital Assets

	<u>2008</u>	<u>2007</u>	<u>Variance</u>
Construction in progress	\$ 918,288	\$ 512,924	\$ 405,364
Land	233,152	233,152	-
Infrastructure-roads and bridges	3,022,898	2,432,616	590,282
Building and improvements	851,202	788,602	62,600
Machinery and equipment	591,611	586,003	5,608
Vehicles	487,985	321,561	166,424
Total	<u>\$ 6,105,136</u>	<u>\$ 4,874,858</u>	<u>\$ 1,230,278</u>

Additional information on the County's capital assets can be found in Note 9 of this report.

CURRENT ISSUES

Concern over the shared revenue trends from the State of Illinois for sales tax, income tax and motor fuel tax continue to complicate funding of vital services. This is compounded with the increase in personal exemptions on real estate. Discussions continue on possible cost-saving ideas and ways to increase revenues.

Higher fuel prices and other uncontrollable costs will have a huge impact on future expenses. Upcoming union negotiations could significantly impact future years' wage costs. Health insurance renewal costs and costs of other services are also a concern.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the County Treasurer at 100 West Broadway, Monmouth, Illinois 61462.

WARREN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS

November 30, 2008

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 5,112,555
Interest receivable	24,917
Other receivables	1,570
Intergovernmental receivables	382,853
Inventory -revenue stamps	6,609
Nondepreciable capital assets	1,151,440
Depreciable capital assets, net of accumulated depreciation	<u>4,048,878</u>
Total assets	<u>\$ 10,728,822</u>
LIABILITIES	
Accounts payable	\$ 109,481
Deferred revenue	48,389
Other liabilities	<u>178,017</u>
Total liabilities	<u>\$ 335,887</u>
NET ASSETS	
Invested in capital assets	\$ 5,200,318
Restricted for permanent fund:	
Nonexpendable	403,566
Unrestricted	<u>4,789,051</u>
Total net assets	<u><u>\$ 10,392,935</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

Year ended November 30, 2008

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 1,996,722	\$ 398,939	\$ 61,481	\$ 35,344	\$ (1,500,958)
Public safety	643,023	147,620	12,949	-	(482,454)
Judiciary and legal	678,118	616,198	152,679	-	90,759
Corrections	534,324	39,789	-	-	(494,535)
Transportation	1,573,930	616,204	220,985	648,453	(88,288)
Social services	523,164	-	-	-	(523,164)
Public health	203,372	32,935	213,302	-	42,865
Total governmental activities	\$ 6,152,653	\$ 1,851,685	\$ 661,396	\$ 683,797	\$ (2,955,775)
General revenues:					
Taxes:					
Property taxes					\$ 2,209,238
Income taxes					591,555
Sales and use taxes					581,517
Motor fuel taxes					405,201
Replacement taxes					195,694
Other taxes					22,657
Interest income					122,612
Other general revenues					216,548
Total general revenues					\$ 4,345,022
Changes in net assets					\$ 1,389,247
Net Assets, beginning					9,003,688
Net Assets, ending					\$ 10,392,935

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2008

ASSETS	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Tax Fund	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 682,908	\$ 758,963	\$ 67,565	\$ 464,273	\$ 3,138,846	\$ 5,112,555
Interest receivable	2,291	4,085	364	2,499	15,678	24,917
Other receivables	250	-	-	-	258	508
Intergovernmental receivables	322,296	-	-	-	63,629	385,925
Due from other funds	-	-	150,000	-	16,638	166,638
Inventory - revenue stamps	6,609	-	-	-	-	6,609
Total assets	\$ 1,014,354	\$ 763,048	\$ 217,929	\$ 466,772	\$ 3,235,049	\$ 5,697,152
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 21,178	\$ -	\$ 50,274	\$ -	\$ 38,029	\$ 109,481
Due to other funds	15,576	-	-	150,000	-	165,576
Deferred revenue	-	-	-	46,720	7,813	54,533
Other liabilities	169,917	-	-	-	8,100	178,017
Total liabilities	\$ 206,671	\$ -	\$ 50,274	\$ 196,720	\$ 53,942	\$ 507,607
Fund balances:						
Reserved for:						
Permanent fund	\$ -	\$ -	\$ -	\$ -	\$ 403,566	\$ 403,566
Unreserved reported in:						
General fund	807,683	-	-	-	-	807,683
Special revenue funds	-	763,048	167,655	270,052	2,777,541	3,978,296
Total fund balance	\$ 807,683	\$ 763,048	\$ 167,655	\$ 270,052	\$ 3,181,107	\$ 5,189,545
Total liabilities and fund balance	\$ 1,014,354	\$ 763,048	\$ 217,929	\$ 466,772	\$ 3,235,049	\$ 5,697,152

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

November 30, 2008

Amounts reported for governmental activities in the
statement of net assets are different because:

Total fund balances for governmental funds	\$	5,189,545
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		5,200,318
Long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds		<u>3,072</u>
Net assets of governmental activities	\$	<u><u>10,392,935</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year ended November 30, 2008

	General Fund	Special Bridge Fund	County Highway Fund	Highway Matching Tax Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 585,308	\$ 106,576	\$ 209,316	\$ 106,576	\$ 1,201,462	\$ 2,209,238
Intergovernmental	1,607,957	-	-	-	871,760	2,479,717
Fees and fines	799,905	-	616,204	-	295,748	1,711,857
License and permits	12,222	-	-	-	-	12,222
Hotel taxes	1,415	-	-	-	-	1,415
Rents	41,033	-	-	-	-	41,033
Penalties and costs	68,180	-	-	-	-	68,180
Interest	16,177	24,356	1,416	11,985	68,678	122,612
Miscellaneous	55,357	-	2,653	603	30,488	89,101
Total revenues	\$3,187,554	\$ 130,932	\$829,589	\$ 119,164	\$ 2,468,136	\$ 6,735,375
Expenditures:						
Current:						
General government	\$ 1,229,383	\$ -	\$ -	\$ -	\$ 712,117	\$ 1,941,500
Public safety	549,181	-	-	-	64,909	614,090
Judiciary and legal	654,732	-	-	-	20,321	675,053
Corrections	534,176	-	-	-	148	534,324
Transportation	-	37,011	612,514	101,405	676,317	1,427,247
Social services	-	-	-	-	523,164	523,164
Public health	-	-	-	-	200,095	200,095
Capital outlay	47,050	223,165	115,149	119,134	130,978	635,476
Total expenditures	\$3,014,522	\$ 260,176	\$727,663	\$ 220,539	\$ 2,328,049	\$ 6,550,949
Revenues over (under) expenditures	\$ 173,032	\$(129,244)	\$ 101,926	\$(101,375)	\$ 140,087	\$ 184,426
Other financing sources (uses):						
Transfer in (out)	121,700	25,000	(25,000)	-	33,300	155,000
Revenues and other sources over (under) expenditures and other uses	\$ 294,732	\$(104,244)	\$ 76,926	\$(101,375)	\$ 173,387	339,426
Fund balances, beginning	512,951	867,292	90,729	371,427	3,007,720	4,850,119
Fund balances, ending	<u>\$ 807,683</u>	<u>\$ 763,048</u>	<u>\$ 167,655</u>	<u>\$ 270,052</u>	<u>\$ 3,181,107</u>	<u>\$ 5,189,545</u>

The accompanying notes are part of the financial statements

WARREN COUNTY, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year ended November 30, 2008

Amounts reported for governmental activities in the statement
of activities are different because:

Net change in fund balances - total governmental funds	\$ 339,426
Contributions of capital assets are reported only in the statement of activities	648,453
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$635,476) exceeded depreciation (\$234,497) in the current period.	400,979
Gains (Losses) on the disposal of capital assets are reported only in the statement of activities	(2,683)
Revenues in the statement of activities that are not received within 60 days of the end of the fiscal year do not provide current financial resources and are not reported in the funds	<u>3,072</u>
Change in net assets of governmental activities	<u><u>\$ 1,389,247</u></u>

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
FIDUCIARY FUNDS

November 30, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 1,009,036
Interest receivable	3,440
Due from other governments	<u>65,456</u>
Total assets	<u>\$ 1,077,932</u>
LIABILITIES	
Due to other funds	\$ 1,062
Due to others	<u>1,076,870</u>
Total liabilities	<u>\$ 1,077,932</u>

The accompanying notes are part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

November 30, 2008

Note 1 – Summary of Significant Accounting Policies

Warren County, Illinois (the "County") was incorporated in 1825 as a political subdivision of the State of Illinois. The County's powers are exercised through a board of supervisors, which is the governing body of the County. The County provides a broad range of services as authorized by statutes of the State of Illinois: general government (e.g. tax collection), judicial (e.g. courts, juries, district attorney, etc), public safety (e.g. sheriff, etc.), transportation (e.g. roads and bridges, public transportation), corrections (e.g. jail, adult and juvenile probation, etc.), social services (assistance to indigent veterans, ambulance service, mental health, etc.), and public health (health department). The primary function of the Board is to establish the various budgets for the County funds and to levy taxes for County purposes. In addition, the Board adopts ordinances and rules pertaining to the management and operations of County departments.

The accounting and reporting policies of the County reflected in the accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the County's more significant accounting policies.

A. Reporting Entity

The County has adopted the provisions of GASB No. 14, "The Financial Reporting Entity" under which these financial statements include all organizations, activities, functions, funds and component units for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

B. Basis of Presentation

The **government-wide financial statements** include the *statement of net assets* and the *statements of activities*. Government-wide statements report, except for the County fiduciary activity, information on all of the activities of the County. The effect of interfund transfers has been removed from the government-wide statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. The *statement of activities* reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function is self-financing or draws from the general revenues of the County.

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 1 – Summary of Significant Accounting Policies (Continued)B. Basis of Presentation (Continued)

Separate **fund financial statements** are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The emphasis of fund financial statements is on major governmental funds. The General Fund, Special Bridge Fund, Highway Matching Tax Fund, and County Highway Fund meet criteria as **major governmental funds**. All remaining governmental funds are aggregated and presented as nonmajor funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed combining statements for nonmajor funds are presented in the supplementary information section.

C. Measurement Focus and Basis of Accounting

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the balance sheet and the operating statements present increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

The County has reported three categories of program revenues in the *statement of activities* (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County's general revenues. For identifying the function to which program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the *statement of net assets* to remove the "gross-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables, payables, and advances. Similarly, transfers between funds have been eliminated in the statement of activities except for services provided and used. Amounts reported in governmental funds as receivable from or payable to fiduciary funds have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 1 – Summary of Significant Accounting Policies (Continued)C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, however debt expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the County's policy to apply restricted resources first, then unrestricted resources as needed.

Differences occur from the manner in which the governmental activities and the government-wide financial statements are prepared due to the inclusion of capital assets. Governmental fund statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The County reports the following *major governmental funds*:

The **General Fund** is the government's primary operating fund and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The **Special Bridge Fund** accounts for property taxes and other revenues to be used for County bridge maintenance.

The **Highway Matching Tax Fund** accounts for revenues to be used for County highway and bridge projects.

The **County Highway Fund** accounts for property taxes and other revenues to be used for County highway maintenance.

Fiduciary Funds: The County's fiduciary funds are Agency Funds. Agency Funds are used to account for assets – almost exclusively cash and investments – held by the County in a trustee capacity or as an agent for other governmental units, private organizations and /or individuals. A majority of agency funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Collector's Offices.

Governmental Funds: In addition to the general fund type mentioned above. The County uses the following governmental fund types:

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

Permanent Fund: The County's permanent fund, the Working Cash Fund, accounts for resources that are legally restricted to the extent that only the earnings, not principal, may be used for purposes that support the County.

D. Budgetary Data

The County follows the following procedures in establishing the budgetary data reflected in the combined financial statements. (1) At a regular or special call meeting of the County Board in October or early November, the County Treasurer submits a proposed budget for the fiscal year commencing on the following December 1. The budget includes proposed expenditures and the means of financing them. (2) The budget is available for public inspection for at least 15 days prior to passage by the County Board. (3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance. (4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of emergency or supplemental appropriations, require approval of the County Board. The legal level of budgetary control on which expenditures may not exceed appropriations is the total department level for the General Fund and the total fund level for the other funds. Budgets were adopted for all governmental funds except the Circuit Clerk Operating Administration Fund, Transportation Grant Fund, and Working Cash Fund. Additionally, the County budgets the activity of the Township Motor Fuel Tax Fund, Township Bridge Fund, STD Testing Fund and Indemnity Fund. (4) Unexpended appropriations lapse at the end of each fiscal year and encumbrance accounting is not in use. (5) Budgets are adopted on the cash basis of accounting. (6) The fiscal year 2008 budget was passed by resolution on November 14, 2007. The appropriation ordinance establishes the County's legal spending limit.

E. Assets, Liabilities and Net Assets or Equity

1. Cash and Equivalents

Cash and equivalents are composed of cash on hand, checking accounts, savings accounts and certificates of deposit with original maturities of three months or less.

2. Investments

The County maintains a cash and investment pool. These pooled deposits are invested in interest bearing cash accounts and certificates of deposits. This gives the County the ability to maximize its yield on the short-term investment of cash. Interest earned on pooled accounts is allocated monthly to the participating funds based on a pro rata share of units owned by that fund to the total units outstanding.

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

3. Interfund Borrowing

During the course of operations, transactions occur between individual funds for goods or services rendered. Those short-term payables and receivables are classified as “due from other funds” or “due to other funds” on the Governmental Fund balance sheets.

4. Capital Assets

Capital assets, which include land, building and improvements, equipment and infrastructure assets (e.g. roads and bridges), are reported in the government-wide financial statements. Capital assets are defined by the County’s capitalization policy. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its life are not capitalized. Capital assets except land and construction in progress are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20 - 50
Roadways, bridges and culverts	15 - 50
Traffic signal and signage	10 - 20
General equipment	7 -10
Vehicles	5
Computer equipment	5

5. Compensated Absences

The County provides vacation and sick leave benefits for its employees. Employees accumulate vacation leave based on the number of years of service. Vacation leave must be used prior to the employee (hire) anniversary date. As of November 30, 2008, there were no material amounts of vacation payable. Sick leave is accumulated at the rate of one and half days per month and employees may not accumulate more than 60 sick days. Sick days do not vest.

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose.

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

6. Fund Equity (Continued)

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

7. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Interfund Transaction

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

Note 2 – Cash and Investments

Statutes authorize the County to make deposits and investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to purchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

Deposits

As of November 30, 2008, the carrying amounts of the County's bank deposits were \$6,121,211 and the respective bank balances were \$8,018,042. At November 30, 2008, \$7,847,615 of the bank balance was either insured by federal depository insurance, \$1,801,235, collateralized with securities held by the pledging financial institution in the County's name, \$4,203,422, or covered by collateral pledged with the State Treasurer, \$1,842,958. The remaining bank balance of \$170,427 was uninsured and uncollateralized at November 30, 2008. It is the County's policy to abide by state statutes and to secure collateralization for deposits exceeding federal depository insurance limits.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 2 – Cash and Investments (Continued)

Deposits (Continued)

Reconciliation of notes to financial statements:

Cash - book value of deposits per note above	\$ 6,121,211	
Cash on hand	380	
Total	\$ 6,121,591	
Cash and investments per Statement of Net Assets	\$ 5,112,555	
Cash and investments per Statement of Fiduciary Net Assets	1,009,036	
Total	\$ 6,121,591	

Note 3 – Property Taxes

The property taxes representing the 2007 tax levy amounts have been collected and distributed as of November 30, 2008. Distributions of the 2007 levy to the County funds and other taxing bodies were made on July 31, 2008 and October 7, 2008, with the third and final distribution made on November 21, 2008. Property taxes are due and collectible in June and September of the fiscal year following the December 31 tax levy. Property taxes for the 2007 tax levy attach as an enforceable lien on January 1, 2007, on property values assessed as of the same date. Delinquent property taxes are recognized as revenue only as they are collected.

Note 4 – Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2008:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental funds	General Fund	\$ 15,576
County Highway Fund	Highway Matching Tax Fund	150,000
Nonmajor governmental funds	Agency funds	1,062
Total		\$ 166,638

November 2008 fees comprise \$14,515 of the General Fund balance due to other funds. The remaining \$1,061 is a reimbursement due for an expenditure that was erroneously paid by another fund. The \$150,000 due from the Highway Matching Tax Fund to the County Highway Fund is for equipment rental fees. The amount due from the 911 Emergency System to other funds, \$1,062, is a reimbursement for insurance.

Note 5 – Budgets, Over-expenditures, and Deficits

Certain funds of the County had expenditures for the year ended November 30, 2008, which were in excess of the appropriations. These funds and the amount of the over-expenditures are as follows:

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 5 – Budgets, Over-expenditures, and Deficits (Continued)

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Over expenditure</u>
Special Bridge Fund	248,000	268,758	(20,758)
County Highway Fund	620,700	696,343	(75,643)
Highway Matching Tax Fund	105,000	149,550	(44,550)
Court Automation Fund	15,000	20,130	(5,130)
State's Attorney Drug Forfeiture Fund	500	831	(331)
Animal Control Fund	48,200	52,086	(3,886)
Geographic Information System Fund	68,000	80,654	(12,654)
Indigent Veterans Aid Fund	62,175	70,821	(8,646)
Workmen's Compensation Fund	82,000	97,221	(15,221)
Unemployment Tax Fund	14,000	14,202	(202)
Law Library Fund	-	6,376	(6,376)
Mental Health Board	254,000	327,500	(73,500)
County Offices Fund	55,000	84,403	(29,403)
Township MFT Fund	1,100,000	1,296,057	(196,057)
Township Bridge Fund	150,000	202,872	(52,872)
Inheritance Tax Fund	25,000	354,027	(329,027)
Escrow Fund	1,500	1,904	(404)
	<u>\$ 2,849,075</u>	<u>\$ 3,723,735</u>	<u>\$ (874,660)</u>

As of November 30, 2008, no deficit was reported in the fund balance of an individual fund.

Note 6 – Operating Leases

As of November 30, 2008, the County has an operating lease for office software and support as follows:

<u>Lessor</u>	<u>Description</u>	<u>Lease Term</u>	<u>Monthly Rental Payment</u>	<u>Annual Rental Obligation</u>
Mantron, Inc.	Computer software	6/25/2006 to 6/25/2008	N/A	\$ 22,933

On August 2, 2007, the County entered into a lease agreement to rent office space for the County's newly formed health department. Monthly lease payments in the amount of \$350 are due on the first day of each month. The duration of the lease is August 1, 2007 through November 30, 2008. As of November 30, 2008, the County has paid \$3,850 in rent under this agreement.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008

Note 7 – Pension and Retirement Plan Commitments

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 11.24% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2007 was 25 years.

For December 31, 2007, the County's **annual pension cost** of \$130,985 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 130,985	100%	\$ -
12/31/06	146,018	100%	-
12/31/05	135,412	100%	-
12/31/04	127,614	100%	-
12/31/03	107,707	100%	-
12/31/02	102,424	100%	-
12/31/01	127,053	100%	-
12/31/00	142,958	100%	-
12/31/99	153,603	100%	-
12/31/98	136,557	100%	-

NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2008

Note 8 – Pension and Retirement Fund Commitments - Sheriff's Law Enforcement Personnel (SLEP)

A. Plan Description

The County's defined pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 13.28 % of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized an open basis). The amortization period at December 31, 2007 was 25 years.

For December 31, 2007, the County's **annual pension cost** of \$87,341 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 87,341	100%	\$ -
12/31/06	73,969	100%	-
12/31/05	64,716	100%	-
12/31/04	39,775	100%	-
12/31/03	20,219	100%	-
12/31/02	9,540	100%	-
12/31/01	10,671	100%	-
12/31/00	5,163	100%	-
12/31/99	13,642	100%	-
12/31/98	33,009	100%	-

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008

Note 9 – Capital Assets

The following table summarizes the capital asset activity for the year ended November 31, 2008:

	Balance December 1, 2007	Increases	Decreases	Balance November 30, 2008
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 233,152	\$ -	\$ -	\$ 233,152
Construction in progress	512,924	754,921	(349,557)	918,288
Total capital assets, not being depreciated	<u>\$ 746,076</u>	<u>\$ 754,921</u>	<u>\$ (349,557)</u>	<u>\$ 1,151,440</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 788,602	\$ 62,600	\$ -	\$ 851,202
Machinery and equipment	907,564	225,683	(53,651)	1,079,596
Roadway and bridge improvements	2,432,616	590,282	-	3,022,898
Total capital assets being depreciated	<u>\$ 4,128,782</u>	<u>\$ 878,565</u>	<u>\$ (53,651)</u>	<u>\$ 4,953,696</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ (141,364)	\$ (19,628)	\$ -	\$ (160,992)
Machinery and equipment	(435,158)	(106,936)	50,968	(491,126)
Roadway and bridge improvements	(144,767)	(107,933)	-	(252,700)
Total accumulated depreciation	<u>\$ (721,289)</u>	<u>\$ (234,497)</u>	<u>\$ 50,968</u>	<u>\$ (904,818)</u>
Total capital assets being depreciated, net	<u>\$ 3,407,493</u>	<u>\$ 644,068</u>	<u>\$ (2,683)</u>	<u>\$ 4,048,878</u>
Governmental activities capital assets, net	<u>\$ 4,153,569</u>	<u>\$ 1,398,989</u>	<u>\$ (352,240)</u>	<u>\$ 5,200,318</u>

Depreciation expense was charged to functions/programs as follows:

General government	\$ 52,539
Judicial and legal	3,065
Public safety	28,933
Transportation	146,683
Public health	3,277
	<u>\$ 234,497</u>

Note 10 – Risk Management

The County is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses, natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settlements have not exceeded insurance coverage for each of the past three fiscal years.

WARREN COUNTY, ILLINOIS

**NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008**

Note 11 – Interfund Transfers

Transfers for the year ended November 30, 2008 were as follows:

Transfers Out	Transfers In			Total
	General Fund	Special Bridge Fund	Nonmajor Governmental Funds	
General Fund	\$ -	\$ -	\$ 33,300	\$ 33,300
Special Revenue Fund:				
County Highway Fund	-	25,000	-	25,000
Agency funds	155,000	-	-	155,000
Total	\$ 155,000	\$ 25,000	\$ 33,300	\$ 213,300

The transfer from the General Fund was to increase cash flow in the Court System Maintenance Fund that was established in the previous year. The transfers from the County Highway Fund and the Indemnity Fund were to increase cash flow in the Special Bridge Fund and General Fund.

Note 12 – Contingent Liabilities

Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

Note 13 – Commitments

The County entered into the various agreements in November 2008, for services (election, animal control, general repair of county property, indigent and juvenile legal services, etc.) that cover the upcoming fiscal year ending November 30, 2009.

The County entered into an agreement with Galesburg Hospital Ambulance Service for providing ambulance services within the boundaries of the County. The term of the agreements is for the period December 1, 2006 through November 30, 2011. The annual fee for the first two years of the agreement is \$126,000, \$132,300 commencing the third year of the agreement and good faith negotiations on the amount for year four and five of the agreement. The County paid \$115,500 under the agreement for the year ended November 30, 2008, with another \$10,500 payable for services already rendered.

The County entered into an agreement with the City of Monmouth for dispatching services for the period May 1, 2006 through April 30, 2007 that continues every year thereafter unless it is terminated by one of the parties. The agreement calls for a monthly payment of \$3,755, which is automatically increased annually by a percentage equal to the dispatchers' rate of pay increase. The County paid the City of Monmouth \$47,425 for dispatching services in fiscal year ending November 30, 2008.

WARREN COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS (Continued)
November 30, 2008

Note 13 – Commitments (Continued)

The County entered into an agreement with Mercer County for bioterrorism services for the period beginning August 1, 2008 through July 31, 2009. Under this agreement, the County is to pay Mercer County \$1,630 per month and reimburse any mileage incurred by bioterrorism personnel.

Beginning July 1, 2008, the County contracted with Mercer County to receive administrative and constituent public health services. Under this agreement, services are to be provided to the County for a monthly fee of \$4,880 through June 30, 2009.

At November 30, 2008, the County, in conjunction with the state and federal governments, had two construction projects in progress. The County contributed \$294,155 to these projects in fiscal year 2008 and is expected to contribute another \$16,269 to complete these projects in fiscal year 2009.

On April 16, 2008, the County entered into an agreement with Manatron, Inc. regarding computer equipment and software. As established by this agreement, Manatron will provide maintenance for the next four years for \$14,478 per year. In addition, the County will purchase proprietary software for an annual fee of \$23,754 for the next four years.

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WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Year ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 542,600	\$ 542,600	\$ 585,308	\$ 42,708
Intergovernmental	1,449,225	1,449,225	1,519,249	70,024
Fees and fines	651,750	651,750	805,396	153,646
License and permits	10,000	10,000	12,222	2,222
Rents	42,000	42,000	41,033	(967)
Penalties and costs	55,000	55,000	68,180	13,180
Interest	15,000	15,000	16,051	1,051
Miscellaneous	421,000	421,000	55,793	(365,207)
Total revenues	\$ 3,186,575	\$ 3,186,575	\$ 3,103,232	\$ (83,343)
Expenditures:				
Current:				
General government	\$ 1,239,379	\$ 1,239,379	\$ 1,237,219	\$ 2,160
Public safety	523,135	523,135	545,248	(22,113)
Judiciary and legal	640,195	640,195	658,515	(18,320)
Corrections	615,853	615,853	553,021	62,832
Capital outlay	66,925	66,925	63,129	3,796
Total expenditures	\$ 3,085,487	\$ 3,085,487	\$ 3,057,132	\$ 28,355
Revenues under expenditures	\$ 101,088	\$ 101,088	\$ 46,100	\$ (54,988)
Other financing sources (uses):				
Transfers in (out)	(179,300)	(179,300)	121,700	301,000
Revenues and other sources over (under) expenditures and other uses	<u>\$ (78,212)</u>	<u>\$ (78,212)</u>	\$ 167,800	<u>\$ (246,012)</u>
Fund balances, beginning			512,951	
Fund balances, ending			\$ 680,751	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			126,932	
Fund balance generally accepted accounting principles			<u>\$ 807,683</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
SPECIAL BRIDGE FUND

Year ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 106,576	\$ 6,576
Interest	30,000	30,000	27,709	(2,291)
Reimbursements	60,000	60,000	-	(60,000)
Total revenues	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 134,285</u>	<u>\$ (55,715)</u>
Expenditures:				
Current:				
Transportation	<u>\$ 248,000</u>	<u>\$ 248,000</u>	<u>\$ 268,758</u>	<u>\$ (20,758)</u>
Revenues over (under) expenditures	<u>\$ (58,000)</u>	<u>\$ (58,000)</u>	<u>\$ (134,473)</u>	<u>\$ (76,473)</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 25,000</u>	<u>\$ 28,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (61,000)</u>	<u>\$ (61,000)</u>	<u>\$ (109,473)</u>	<u>\$ (48,473)</u>
Fund balances, beginning			<u>867,292</u>	
Fund balances, ending			\$ 757,819	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>5,229</u>	
Fund balance generally accepted accounting principles			<u>\$ 763,048</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
COUNTY HIGHWAY FUND

Year ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 200,800	\$ 200,800	\$ 209,316	\$ 8,516
Fees and fines	484,000	484,000	466,205	(17,795)
Interest	3,000	3,000	1,972	(1,028)
Miscellaneous	2,000	2,000	2,653	653
Total revenues	<u>\$ 689,800</u>	<u>\$ 689,800</u>	<u>\$ 680,146</u>	<u>\$ (9,654)</u>
Expenditures:				
Current:				
Transportation	\$ 620,700	\$ 620,700	\$ 696,343	\$ (75,643)
Revenues over (under) expenditures	<u>\$ 69,100</u>	<u>\$ 69,100</u>	<u>\$ (16,197)</u>	<u>\$ (85,297)</u>
Other financing sources (uses):				
Transfers in (out)	\$ (50,000)	\$ (50,000)	\$ (25,000)	\$ 25,000
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 19,100</u>	<u>\$ 19,100</u>	<u>\$ (41,197)</u>	<u>\$ (60,297)</u>
Fund balances, beginning			90,729	
Fund balances, ending			\$ 49,532	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			118,123	
Fund balance generally accepted accounting principles			<u>\$ 167,655</u>	

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE
HIGHWAY MATCHING TAX FUND

Year ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 106,576	\$ 6,576
Interest income	12,000	12,000	13,459	1,459
Other income	25,000	25,000	33,094	8,094
Total revenues	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ 153,129</u>	<u>\$ 16,129</u>
Expenditures:				
Current:				
Transportation	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 149,550</u>	<u>\$ (44,550)</u>
Revenues over (under) expenditures	<u>\$ 32,000</u>	<u>\$ 32,000</u>	\$ 3,579	<u>\$ (28,421)</u>
Fund balances, beginning			<u>371,427</u>	
Fund balances, ending			\$ 375,006	
Adjustments from budgetary basis to generally accepted accounting principles basis				
Accrual basis adjustments			<u>(104,954)</u>	
Fund balance generally accepted accounting principles			<u>\$ 270,052</u>	

The accompanying notes are part of the financial information.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)
SCHEDULE OF FUNDING PROGRESS

November 30, 2008

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	4,732,619	4,967,616	234,997	95.27%	1,165,345	20.17%
12/31/06	4,425,196	4,763,025	337,829	92.91%	1,170,953	28.85%
12/31/05	4,044,021	4,629,564	585,543	87.35%	1,176,475	49.77%
12/31/04	4,133,200	4,973,306	840,106	83.11%	1,222,354	68.73%
12/31/03	3,865,479	4,468,896	603,417	86.50%	1,134,950	53.17%
12/31/02	3,625,334	3,972,052	346,718	91.27%	1,108,488	31.28%
12/31/01	3,841,295	4,018,247	176,952	95.60%	1,128,354	15.68%
12/31/00	3,636,222	3,790,688	154,466	95.93%	1,099,677	14.05%
12/31/99	2,998,930	3,580,878	581,948	83.75%	1,010,547	57.59%
12/31/98	2,307,264	3,265,662	958,398	70.65%	944,380	101.48%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$5,081,520. On a market basis, the funded ratio would be 102.29%.

*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP)
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS

November 30, 2008

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Less Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	1,294,229	1,230,517	(63,712)	105.18%	657,689	0.00%
12/31/06	1,314,568	1,312,843	(1,725)	100.13%	609,800	0.00%
12/31/05	1,237,873	1,214,139	(23,734)	101.95%	602,009	0.00%
12/31/04	2,180,721	1,962,010	(218,711)	111.15%	587,515	0.00%
12/31/03	1,994,030	1,688,095	(305,935)	118.12%	543,514	0.00%
12/31/02	1,864,240	1,519,900	(344,310)	122.66%	542,060	0.00%
12/31/01	2,125,532	1,634,313	(491,219)	130.06%	528,282	0.00%
12/31/00	1,988,663	1,457,010	(531,653)	136.49%	496,427	0.00%
12/31/99	1,741,837	1,305,702	(436,135)	133.40%	419,758	0.00%
12/31/98	1,748,359	1,243,727	(504,632)	140.57%	403,043	0.00%

On a market value basis, the actuarial value of assets as of December 31, 2007 is \$1,433,541. On a market basis, the funded ratio would be 116.50%.

*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer normal and early retirements are expected to occur.

The accompanying notes are part of the financial statements.

WARREN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2008

Budgetary Information

The County Board adopts an annual budget appropriation ordinance in accordance with Chapter 55 of the Illinois Revised Statutes. The budget covers the fiscal year ending November 30 and is prepared on the cash basis of accounting. The budgets cover the General Fund, the Special Revenue Funds and certain Agency Funds. The required statements comparing budget and actual amounts for the governmental funds include adjustments for the differences between budgetary accounting basis and accounting principles generally accepted in the United States. After adopted, the budgeted appropriations may be transferred within the same fund by two-thirds vote or may be increased by two-thirds vote to meet an immediate emergency.

The Budgetary Comparison Schedules included in the required supplementary information present a comparison of budgetary data to actual results of operations for the General Fund and other Major Special Revenue Funds, for which an annual budget is legally adopted.

In the fiscal year ending November 30, 2008, the expenditures exceeded appropriations in the Special Bridge Fund by \$20,758, in the County Highway Fund by \$75,643 and in the Highway Matching Tax Fund by \$44,550.

SUPPLEMENTARY INFORMATION

WARREN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2008

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Regional Office Educ. Fund
ASSETS					
Cash	\$111,223	\$ 198,973	\$ 66,923	\$ 90,358	\$ -
Interest receivable	-	1,071	360	486	-
Other receivables	-	-	-	-	-
Intergovernmental receivables	-	-	-	18,250	-
Due from other funds	-	-	2,973	-	-
Total assets	\$ 111,223	\$ 200,044	\$ 70,256	\$ 109,094	\$ -
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 19,634	\$ 37	\$ 1,487	\$ -
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	\$ -	\$ 19,634	\$ 37	\$ 1,487	\$ -
Fund balances:					
Unreserved	\$ 111,223	\$ 180,410	\$ 70,219	\$ 107,607	\$ -
Total liabilities and fund balances	\$ 111,223	\$ 200,044	\$ 70,256	\$ 109,094	\$ -

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Circuit Clerk Operating Administration Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ 46,798	\$ 36,506	\$ 180,187	\$ 7,171	\$ 254,788	\$ 239,716	\$ 14,994
252	197	970	39	1,371	1,290	81
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	297	-	2,653	224
<u>\$ 47,050</u>	<u>\$ 36,703</u>	<u>\$ 181,157</u>	<u>\$ 7,507</u>	<u>\$ 256,159</u>	<u>\$ 243,659</u>	<u>\$ 15,299</u>
\$ -	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ 33
-	8,100	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 8,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33</u>
\$ 47,050	\$ 28,191	\$ 181,157	\$ 7,507	\$ 256,159	\$ 243,659	\$ 15,266
<u>\$ 47,050</u>	<u>\$ 36,703</u>	<u>\$ 181,157</u>	<u>\$ 7,507</u>	<u>\$ 256,159</u>	<u>\$ 243,659</u>	<u>\$ 15,299</u>

WARREN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2008

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
ASSETS					
Cash	\$ 62,845	\$ 4,031	\$ 104,725	\$ 282,318	\$ 18,557
Interest receivable	338	-	564	1,519	100
Other receivables	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-
Due from other funds	-	-	-	2,686	1,113
Total assets	<u>\$ 63,183</u>	<u>\$ 4,031</u>	<u>\$ 105,289</u>	<u>\$ 286,523</u>	<u>\$ 19,770</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 3,113	\$ -	\$ 10,500	\$ -	\$ 1,075
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>\$ 3,113</u>	<u>\$ -</u>	<u>\$ 10,500</u>	<u>\$ -</u>	<u>\$ 1,075</u>
Fund balances:					
Unreserved	<u>\$ 60,070</u>	<u>\$ 4,031</u>	<u>\$ 94,789</u>	<u>\$ 286,523</u>	<u>\$ 18,695</u>
Total liabilities and fund balances	<u>\$ 63,183</u>	<u>\$ 4,031</u>	<u>\$ 105,289</u>	<u>\$ 286,523</u>	<u>\$ 19,770</u>

Tort Liability Fund	Worker's Compensation Fund	Social Security Fund	Unemployment Security Fund	Sheriff's State D.E.A. Fund	Sheriff's Federal D.E.A. Fund	State's Attorney Drug Forfeiture Fund
\$ 260,516	\$ 139,762	\$ 193,840	\$ 55,171	\$ 8,264	\$ 1,815	\$ 2,559
1,402	752	1,043	297	45	-	14
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,123	-	-	-	-	-	-
<u>\$ 264,041</u>	<u>\$ 140,514</u>	<u>\$ 194,883</u>	<u>\$ 55,468</u>	<u>\$ 8,309</u>	<u>\$ 1,815</u>	<u>\$ 2,573</u>
\$ -	\$ -	\$ -	\$ 765	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 264,041	\$ 140,514	\$ 194,883	\$ 54,703	\$ 8,309	\$ 1,815	\$ 2,573
<u>\$ 264,041</u>	<u>\$ 140,514</u>	<u>\$ 194,883</u>	<u>\$ 55,468</u>	<u>\$ 8,309</u>	<u>\$ 1,815</u>	<u>\$ 2,573</u>

WARREN COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Continued)

November 30, 2008

	Special Revenue Fund				
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Court System Maintenance Fund	Children's Waiting Room Fund
ASSETS					
Cash	\$ 4	\$ 30,309	\$ 81,051	\$ 124,539	\$ 10,677
Interest receivable	-	163	436	670	58
Other receivables	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-
Due from other funds	730	2,062	211	1,420	146
Total assets	\$ 734	\$ 32,534	\$ 81,698	\$ 126,629	\$ 10,881
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 147	\$ -	\$ -
Due to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	\$ -	\$ -	\$ 147	\$ -	\$ -
Fund balances:					
Unreserved	\$ 734	\$ 32,534	\$ 81,551	\$ 126,629	\$ 10,881
Total liabilities and fund balances	\$ 734	\$ 32,534	\$ 81,698	\$ 126,629	\$ 10,881

			Permanent Fund	
Transportation Grant Fund	Health Department Fund	Working Cash Fund		Total Nonmajor Governmental Funds
\$ -	\$ 108,820	\$ 401,406		\$ 3,138,846
-	-	2,160		15,678
-	258	-		258
-	45,379	-		63,629
-	-	-		16,638
<u>\$ -</u>	<u>\$ 154,457</u>	<u>\$ 403,566</u>		<u>\$ 3,235,049</u>
\$ -	\$ 826	\$ -		\$ 38,029
-	-	-		8,100
-	7,813	-		7,813
<u>\$ -</u>	<u>\$ 8,639</u>	<u>\$ -</u>		<u>\$ 53,942</u>
\$ -	\$ 145,818	\$ 403,566		\$ 3,181,107
<u>\$ -</u>	<u>\$ 154,457</u>	<u>\$ 403,566</u>		<u>\$ 3,235,049</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2008

	Special Revenue Funds				
	Mental Health Fund	Illinois Municipal Retirement Fund	Geographic Information System Fund	County Motor Fuel Tax Fund	Regional Office Educ. Fund
Revenues:					
Property taxes	\$ 252,501	\$ 219,012	\$ -	\$ -	\$ 62,703
Fees and fines	-	-	34,799	-	-
Intergovernmental	-	-	35,344	405,201	-
Interest	437	3,692	1,599	3,128	-
Miscellaneous	-	1,365	-	-	-
Total revenues	<u>\$ 252,938</u>	<u>\$ 224,069</u>	<u>\$ 71,742</u>	<u>\$ 408,329</u>	<u>\$ 62,703</u>
Expenditures:					
Current:					
General government	\$ -	\$ 212,920	\$ 34,620	\$ -	\$ 62,703
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	-	-
Corrections	-	-	-	-	-
Transportation	-	-	-	455,332	-
Social services	327,500	-	-	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	17,194	-	-
Total expenditures	<u>\$ 327,500</u>	<u>\$ 212,920</u>	<u>\$ 51,814</u>	<u>\$ 455,332</u>	<u>\$ 62,703</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (74,562)	\$ 11,149	\$ 19,928	\$ (47,003)	\$ -
Other financing sources (uses):					
Transfers in (out)	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ (74,562)	\$ 11,149	\$ 19,928	\$ (47,003)	\$ -
Fund balances, beginning	185,785	169,261	50,291	154,610	-
Fund balances, ending	<u>\$ 111,223</u>	<u>\$ 180,410</u>	<u>\$ 70,219</u>	<u>\$ 107,607</u>	<u>\$ -</u>

County Treasurer Automation Fund	Animal Control Fund	Maintenance & Child Support Fund	Circuit Clerk Operating Administration Fund	County Offices Fund	Court Document Storage Fund	Vital Records Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,720	54,982	7,284	4,347	-	35,004	3,776
-	-	-	-	-	-	-
1,383	990	5,081	159	7,490	6,461	411
-	-	-	-	9,490	-	-
<u>\$ 6,103</u>	<u>\$ 55,972</u>	<u>\$ 12,365</u>	<u>\$ 4,506</u>	<u>\$ 16,980</u>	<u>\$ 41,465</u>	<u>\$ 4,187</u>
\$ 238	\$ -	\$ 5,912	\$ -	\$ 5,670	\$ -	\$ 1,531
-	50,267	-	-	-	-	-
-	-	-	-	-	2,879	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,000	-	-	-	78,629	-	-
<u>\$ 10,238</u>	<u>\$ 50,267</u>	<u>\$ 5,912</u>	<u>\$ -</u>	<u>\$ 84,299</u>	<u>\$ 2,879</u>	<u>\$ 1,531</u>
\$ (4,135)	\$ 5,705	\$ 6,453	\$ 4,506	\$ (67,319)	\$ 38,586	\$ 2,656
-	-	-	-	-	-	-
\$ (4,135)	\$ 5,705	\$ 6,453	\$ 4,506	\$ (67,319)	\$ 38,586	\$ 2,656
51,185	22,486	174,704	3,001	323,478	205,073	12,610
<u>\$ 47,050</u>	<u>\$ 28,191</u>	<u>\$ 181,157</u>	<u>\$ 7,507</u>	<u>\$ 256,159</u>	<u>\$ 243,659</u>	<u>\$ 15,266</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2008

	Special Revenue Funds				
	Indigent Veterans Aid Fund	Civil Defense Disaster Relief Fund	Ambulance Service Fund	Court Automation Fund	County Clerk Document Conversion Fund
Revenues:					
Property taxes	\$ 59,727	\$ -	\$ 139,060	\$ -	\$ -
Fees and fines	-	-	-	35,055	15,794
Intergovernmental	-	-	-	-	-
Interest	1,222	-	1,450	7,904	470
Miscellaneous	157	-	-	-	-
Total revenues	<u>\$ 61,106</u>	<u>\$ -</u>	<u>\$ 140,510</u>	<u>\$ 42,959</u>	<u>\$ 16,264</u>
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 11,780
Public safety	-	-	-	-	-
Judiciary and legal	-	-	-	10,139	-
Corrections	-	-	-	-	-
Transportation	-	-	-	-	-
Social services	69,664	-	126,000	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	-	5,182	-
Total expenditures	<u>\$ 69,664</u>	<u>\$ -</u>	<u>\$ 126,000</u>	<u>\$ 15,321</u>	<u>\$ 11,780</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (8,558)	\$ -	\$ 14,510	\$ 27,638	\$ 4,484
Other financing sources (uses):					
Transfer in (out)	-	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ (8,558)	\$ -	\$ 14,510	\$ 27,638	\$ 4,484
Fund balances, beginning	<u>68,628</u>	<u>4,031</u>	<u>80,279</u>	<u>258,885</u>	<u>14,211</u>
Fund balances, ending	<u>\$ 60,070</u>	<u>\$ 4,031</u>	<u>\$ 94,789</u>	<u>\$ 286,523</u>	<u>\$ 18,695</u>

Tort Liability Fund	Worker's Compensation Fund	Social Security Fund	Unemployment Tax Fund	Sheriff's State D.E.A. Fund	Sheriff's Federal D.E.A. Fund	State's Attorney Drug Forfeiture Fund
\$ 139,410	\$ 84,710	\$ 199,217	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	559
-	-	-	-	-	-	-
4,227	3,234	3,343	1,743	178	18	79
646	15,202	2,487	-	-	-	-
<u>\$ 144,283</u>	<u>\$ 103,146</u>	<u>\$ 205,047</u>	<u>\$ 1,743</u>	<u>\$ 178</u>	<u>\$ 18</u>	<u>\$ 638</u>
\$ 117,255	\$ 90,533	\$ 154,462	\$ 14,493	\$ -	\$ -	\$ -
-	-	-	-	13,811	-	831
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 117,255</u>	<u>\$ 90,533</u>	<u>\$ 154,462</u>	<u>\$ 14,493</u>	<u>\$ 13,811</u>	<u>\$ -</u>	<u>\$ 831</u>
\$ 27,028	\$ 12,613	\$ 50,585	\$ (12,750)	\$ (13,633)	\$ 18	\$ (193)
-	-	-	-	-	-	-
<u>\$ 27,028</u>	<u>\$ 12,613</u>	<u>\$ 50,585</u>	<u>\$ (12,750)</u>	<u>\$ (13,633)</u>	<u>\$ 18</u>	<u>\$ (193)</u>
237,013	127,901	144,298	67,453	21,942	1,797	2,766
<u>\$ 264,041</u>	<u>\$ 140,514</u>	<u>\$ 194,883</u>	<u>\$ 54,703</u>	<u>\$ 8,309</u>	<u>\$ 1,815</u>	<u>\$ 2,573</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS

Year Ended November 30, 2008

	Special Revenue Funds				
	Law Library Fund	Probation Services Fund	Prisoner Medical Fund	Court System Maintenance Fund	Children's Waiting Room Fund
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fees and fines	7,100	29,677	5,869	22,429	1,418
Intergovernmental	-	-	-	-	-
Interest	9	150	2,229	2,521	261
Miscellaneous	-	-	-	-	-
Total revenues	<u>\$ 7,109</u>	<u>\$ 29,827</u>	<u>\$ 8,098</u>	<u>\$ 24,950</u>	<u>\$ 1,679</u>
Expenditures:					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Judiciary and legal	6,376	-	-	327	600
Corrections	-	-	148	-	-
Transportation	-	-	-	-	-
Social services	-	-	-	-	-
Public health	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>\$ 6,376</u>	<u>\$ -</u>	<u>\$ 148</u>	<u>\$ 327</u>	<u>\$ 600</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 733	\$ 29,827	\$ 7,950	\$ 24,623	\$ 1,079
Other financing sources (uses):					
Transfers in (out)	-	-	-	33,300	-
Revenues and other sources over (under) expenditures and other uses	\$ 733	\$ 29,827	\$ 7,950	\$ 57,923	\$ 1,079
Fund balances, beginning	<u>1</u>	<u>2,707</u>	<u>73,601</u>	<u>68,706</u>	<u>9,802</u>
Fund balances, ending	<u>\$ 734</u>	<u>\$ 32,534</u>	<u>\$ 81,551</u>	<u>\$ 126,629</u>	<u>\$ 10,881</u>

<u>Transportation Grant Fund</u>	<u>Health Department Fund</u>	<u>Permanent Fund Working Cash Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ 5,108	\$ 40,014	\$ 1,201,462
-	32,935	-	295,748
220,985	210,230	-	871,760
-	3,515	5,294	68,678
-	1,141	-	30,488
<u>\$ 220,985</u>	<u>\$ 252,929</u>	<u>\$ 45,308</u>	<u>\$ 2,468,136</u>
\$ -	\$ -	\$ -	\$ 712,117
-	-	-	64,909
-	-	-	20,321
-	-	-	148
220,985	-	-	676,317
-	-	-	523,164
-	200,095	-	200,095
-	19,973	-	130,978
<u>\$ 220,985</u>	<u>\$ 220,068</u>	<u>\$ -</u>	<u>\$ 2,328,049</u>
\$ -	\$ 32,861	\$ 45,308	\$ 140,087
-	-	-	33,300
\$ -	\$ 32,861	\$ 45,308	\$ 173,387
\$ -	112,957	358,258	3,007,720
<u>\$ -</u>	<u>\$ 145,818</u>	<u>\$ 403,566</u>	<u>\$ 3,181,107</u>

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

Year Ended November 30, 2008

	Balances December 1	Additions	Deductions	Balances November 30
Township Motor Fuel Tax				
Assets:				
Cash	\$ 380,370	\$ 1,155,356	\$ 1,296,056	\$ 239,670
Interest receivable	2,354	1,290	2,354	1,290
Due from other governments	83,364	65,456	83,364	65,456
Total assets	\$ 466,088	\$ 1,222,102	\$ 1,381,774	\$ 306,416
Liabilities:				
Due to others	\$ 466,088	\$ 1,222,102	\$ 1,381,774	\$ 306,416
Township Bridges				
Assets:				
Cash	\$ 31,810	\$ 280,984	\$ 202,872	\$ 109,922
Interest receivable	197	592	197	592
Total assets	\$ 32,007	\$ 281,576	\$ 203,069	\$ 110,514
Liabilities:				
Due to others	\$ 32,007	\$ 281,576	\$ 203,069	\$ 110,514
IDPA Kids				
Assets:				
Cash	\$ 1,294	\$ 39	\$ -	\$ 1,333
Interest receivable	8	7	8	7
Total assets	\$ 1,302	\$ 46	\$ 8	\$ 1,340
Liabilities:				
Due to others	\$ 1,302	\$ 46	\$ 8	\$ 1,340
STD Testing				
Assets:				
Cash	\$ 733	\$ 22	\$ -	\$ 755
Interest receivable	5	4	5	4
Total assets	\$ 738	\$ 26	\$ 5	\$ 759
Liabilities:				
Due to others	\$ 738	\$ 26	\$ 5	\$ 759
County Collector				
Assets:				
Cash	\$ 30,718	\$ 17,782,459	\$ 17,806,182	\$ 6,995
Liabilities:				
Due to others	\$ 30,718	\$ 17,782,459	\$ 17,806,182	\$ 6,995

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2008

	Balances December 1	Additions	Deductions	Balances November 30
Inheritance Tax				
Assets:				
Cash	\$ -	\$ 354,027	\$ 354,027	\$ -
Liabilities:				
Due to others	\$ -	\$ 354,027	\$ 354,027	\$ -
Trust Fund				
Assets:				
Cash	\$ 12,282	\$ 360	\$ -	\$ 12,642
Interest receivable	76	68	76	68
Total assets	\$ 12,358	\$ 428	\$ 76	\$ 12,710
Liabilities:				
Due to others	\$ 12,358	\$ 428	\$ 76	\$ 12,710
Tax Indemnity				
Assets:				
Cash	\$ 224,877	\$ 10,904	\$ 156,014	\$ 79,767
Interest receivable	1,392	429	1,392	429
Total assets	\$ 226,269	\$ 11,333	\$ 157,406	\$ 80,196
Liabilities:				
Due to others	\$ 226,269	\$ 11,333	\$ 157,406	\$ 80,196
Escrow Fund				
Assets:				
Cash	\$ 27,450	\$ 20,153	\$ 1,904	\$ 45,699
Interest receivable	170	246	170	246
Total assets	\$ 27,620	\$ 20,399	\$ 2,074	\$ 45,945
Liabilities:				
Due to others	\$ 27,620	\$ 20,399	\$ 2,074	\$ 45,945

WARREN COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (Continued)

Year Ended November 30, 2008

	Balances December 1	Additions	Deductions	Balances November 30
D.A.R.E.				
Assets:				
Cash	\$ 5,854	\$ 1,759	\$ 1,430	\$ 6,183
Liabilities:				
Due to others	\$ 5,854	\$ 1,759	\$ 1,430	\$ 6,183
911 Emergency System				
Assets:				
Cash	\$ 493,317	\$ 224,302	\$ 211,549	\$ 506,070
Interest receivable	2,575	804	2,575	804
Total assets	\$ 495,892	\$ 225,106	\$ 214,124	\$ 506,874
Liabilities:				
Due to other funds	\$ -	\$ 1,062	\$ -	\$ 1,062
Due to others	495,892	224,044	214,124	505,812
Total liabilities	\$ 495,892	\$ 225,106	\$ 214,124	\$ 506,874

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND

Year ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government:				
Courthouse:				
Custodial services	\$ 24,066	\$ 24,066	\$ 26,218	\$ (2,152)
Courthouse maintenance	12,000	12,000	10,426	1,574
Service contracts	50,000	50,000	54,245	(4,245)
Utilities	70,000	70,000	65,752	4,248
Supplies	3,000	3,000	2,840	160
Warren-Henderson tourism	-	-	1,300	(1,300)
Electrical contract	16,000	16,000	16,000	-
Total courthouse	\$ 175,066	\$ 175,066	\$ 176,781	\$ (1,715)
County Board:				
Salary chairman	\$ 10,800	\$ 10,800	\$ 10,800	\$ -
Supplies and advertising	1,000	1,000	1,107	(107)
Total county board	\$ 11,800	\$ 11,800	\$ 11,907	\$ (107)
Contractual services:				
Employee health insurance	\$ 350,000	\$ 350,000	\$ 336,137	\$ 13,863
Audit	17,200	17,200	17,750	(550)
Payroll service	2,200	2,200	2,233	(33)
Total contractual services	\$ 369,400	\$ 369,400	\$ 356,120	\$ 13,280
County Clerk:				
Salary - county clerk	\$ 42,274	\$ 42,274	\$ 42,274	\$ -
Salary - deputy clerks	91,700	91,700	92,029	(329)
Election judges	25,200	25,200	27,307	(2,107)
Equipment repair and maintenance	2,000	2,000	1,515	485
Restoration	500	500	-	500
Elections	50,000	50,000	70,127	(20,127)
Telephones	5,000	5,000	4,388	612
Printing and advertising	5,400	5,400	6,062	(662)
Travel expenses	1,000	1,000	875	125
Dues	250	250	260	(10)
Rent polling places	900	900	900	-
Supplies	2,500	2,500	3,433	(933)
Birth and death certificates	155	155	163	(8)
Equipment purchase	2,000	2,000	1,544	456
Total county clerk	\$ 228,879	\$ 228,879	\$ 250,877	\$ (21,998)

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government (Continued):				
Treasurer:				
Salary, treasurer	\$ 42,274	\$ 42,274	\$ 42,274	\$ -
Salary, deputy treasurers	34,500	34,500	30,500	4,000
Equipment repair and maintenance	200	200	50	150
Telephone	2,000	2,000	1,288	712
Printing and advertising	2,000	2,000	1,763	237
Travel expense	1,500	1,500	1,937	(437)
Dues	220	220	220	-
Office supplies	1,000	1,000	879	121
Equipment purchase	250	250	-	250
Other	-	-	159	(159)
Total treasurer	<u>\$ 83,944</u>	<u>\$ 83,944</u>	<u>\$ 79,070</u>	<u>\$ 4,874</u>
Supervisor of Assessments:				
Salary, assessor	\$ 42,274	\$ 42,274	\$ 42,274	\$ -
Salary, deputy assessors	25,806	25,806	25,806	-
Equipment repair and maintenance	400	400	525	(125)
Telephone	1,100	1,100	1,172	(72)
Advertising	7,500	7,500	14,544	(7,044)
Printing	500	500	324	176
Travel expense	1,300	1,300	1,468	(168)
Dues	350	350	350	-
Supplies	1,400	1,400	1,408	(8)
Equipment purchase	500	500	-	500
Total supervisor of assessments	<u>\$ 81,130</u>	<u>\$ 81,130</u>	<u>\$ 87,871</u>	<u>\$ (6,741)</u>
Board of Review:				
Salary, board of review	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Farmland assessment review comm	280	280	105	175
Advertising	500	500	394	106
Travel expense	150	150	137	13
Total board of review	<u>\$ 3,930</u>	<u>\$ 3,930</u>	<u>\$ 3,636</u>	<u>\$ 294</u>
County General Control:				
Postage meter	\$ 42,000	\$ 42,000	\$ 35,332	\$ 6,668
Computer lease - manatron	26,800	26,800	41,941	(15,141)
Education service region	39,950	39,950	39,950	-

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government (Continued):				
County General Control (Continued):				
Manatron computer supplies	10,000	10,000	5,828	4,172
Equipment purchase	10,000	10,000	10,000	-
County farm	4,000	4,000	3,764	236
Contingent	7,000	7,000	5,480	1,520
Outside labor counsel	4,000	4,000	975	3,025
Total county general control	\$ 143,750	\$ 143,750	\$ 143,270	\$ 480
Planning Commission:				
Economic development council	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Soil and water district	1,000	1,000	1,000	-
Solid waste	51,755	51,755	42,569	9,186
Non-county grants	36,000	36,000	29,187	6,813
Total planning commission	\$ 108,755	\$ 108,755	\$ 92,756	\$ 15,999
Zoning Administration:				
Salary, county zoning	\$ 11,400	\$ 11,400	\$ 10,578	\$ 822
Advertising	255	255	492	(237)
Travel expense	75	75	-	75
Total zoning administration	\$ 11,730	\$ 11,730	\$ 11,070	\$ 660
Zoning Board of Appeals:				
Per diem, zoning board of appeals	\$ 500	\$ 500	\$ 920	\$ (420)
Travel expense	120	120	268	(148)
Total zoning board of appeals	\$ 620	\$ 620	\$ 1,188	\$ (568)
Coroner:				
Salary, coroner	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
Salary, deputies	1,000	1,000	1,350	(350)
Telephone	1,500	1,500	1,008	492
Travel expense	2,000	2,000	2,345	(345)
Dues	250	250	300	(50)
Jurors, coroner	500	500	-	500
Autopsies	10,000	10,000	11,371	(1,371)
Office supplies	375	375	343	32
Equipment	375	375	424	(49)
Total coroner	\$ 33,500	\$ 33,500	\$ 34,641	\$ (1,141)
Total General Government	\$ 1,252,504	\$ 1,252,504	\$ 1,249,187	\$ 3,317

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Civil Defense:				
Salary, administrator ESDA	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Sheriff:				
Salary - sheriff	\$ 53,432	\$ 53,432	\$ 53,433	\$ (1)
Salary - deputies	368,203	368,203	380,439	(12,236)
Telephone	6,500	6,500	6,444	56
Travel	1,000	1,000	605	395
Training	5,000	5,000	6,254	(1,254)
Drug testing	1,000	1,000	300	700
Office expense	8,000	8,000	12,496	(4,496)
Gas and oil, auto	67,000	67,000	73,683	(6,683)
Uniforms	7,000	7,000	5,594	1,406
Equipment purchase	8,000	8,000	8,829	(829)
Automobile purchase	42,000	42,000	38,230	3,770
Total sheriff	\$ 567,135	\$ 567,135	\$ 586,307	\$ (19,172)
Total Public Safety	\$ 573,135	\$ 573,135	\$ 592,307	\$ (19,172)
Judiciary and Legal:				
Circuit Clerk:				
Salary, circuit clerk	\$ 42,274	\$ 42,274	\$ 42,383	\$ (109)
Salary, deputy clerks	122,000	122,000	115,623	6,377
Equipment contracts	4,500	4,500	489	4,011
Telephone	3,500	3,500	3,294	206
Printing	5,500	5,500	5,111	389
Travel expense	1,500	1,500	1,813	(313)
Dues	300	300	265	35
Supplies	5,100	5,100	4,430	670
Equipment purchase	1,000	1,000	327	673
Total circuit clerk	\$ 185,674	\$ 185,674	\$ 173,735	\$ 11,939
Courts:				
Salary, bailiff	\$ 1,000	\$ 1,000	\$ 1,320	\$ (320)
Salary, jurors	4,000	4,000	7,424	(3,424)
Salary, reporters	1,000	1,000	5,237	(4,237)
Witness travel	500	500	240	260

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal (Continued):				
Courts (Continued):				
Expert witness and testing	7,500	7,500	8,146	(646)
Dieting jurors	200	200	74	126
Total courts	<u>\$ 14,200</u>	<u>\$ 14,200</u>	<u>\$ 22,441</u>	<u>\$ (8,241)</u>
Court Security:				
Salary	<u>\$ 46,200</u>	<u>\$ 46,200</u>	<u>\$ 45,192</u>	<u>\$ 1,008</u>
Administrative Judge Office:				
Salary, county percent of judges	\$ 900	\$ 900	\$ 797	\$ 103
Judges, reporters telephone	3,000	3,000	2,801	199
Dues, publications, miscellaneous	2,250	2,250	2,234	16
Chief judge office	2,250	2,250	2,249	1
Judges, reporters supplies	750	750	297	453
Equipment and repairs	500	500	-	500
Total administrative judge office	<u>\$ 9,650</u>	<u>\$ 9,650</u>	<u>\$ 8,378</u>	<u>\$ 1,272</u>
State's Attorney:				
Salary, state's attorney	\$ 124,300	\$ 124,300	\$ 126,235	\$ (1,935)
Salary, assistants	49,471	49,471	49,471	-
Salary, secretaries	52,000	52,000	55,423	(3,423)
Equipment repair and maintenance	1,500	1,500	936	564
Telephone	3,500	3,500	2,783	717
Travel expenses	2,500	2,500	3,176	(676)
Dues	1,400	1,400	864	536
Law books	10,000	10,000	12,610	(2,610)
Appellate services	7,000	7,000	7,000	-
Supplies and equipment	6,000	6,000	5,391	609
Equipment purchase	1,000	1,000	2,125	(1,125)
Total state's attorney	<u>\$ 258,671</u>	<u>\$ 258,671</u>	<u>\$ 266,014</u>	<u>\$ (7,343)</u>
Jury Commission:				
Salary, commissioners	\$ 300	\$ 300	\$ -	\$ 300
Salary, clerk	1,500	1,500	1,500	-
Office expenses	300	300	1,397	(1,097)
Total jury commission	<u>\$ 2,100</u>	<u>\$ 2,100</u>	<u>\$ 2,897</u>	<u>\$ (797)</u>

WARREN COUNTY, ILLINOIS

EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
GENERAL FUND (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judiciary and Legal: (Continued)				
Indigent and Juvenile Counsel:				
Contract public defender	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Court appointed counsel	20,000	20,000	37,636	(17,636)
Contract, asst. public defender	37,800	37,800	37,800	-
Other	500	500	4,049	(3,549)
Telephone, asst. public defender	400	400	215	185
Total indigent and juvenile counsel	<u>\$ 118,700</u>	<u>\$ 118,700</u>	<u>\$ 139,700</u>	<u>\$ (21,000)</u>
Law Library:				
Circuit Clerk users fees	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 2,610</u>	<u>\$ 4,390</u>
Total Judiciary and Legal	<u>\$ 642,195</u>	<u>\$ 642,195</u>	<u>\$ 660,967</u>	<u>\$ (18,772)</u>
Corrections:				
Jail:				
Salary, correctional officers	\$ 207,000	\$ 207,000	\$ 214,786	\$ (7,786)
Repairs	8,000	8,000	5,521	2,479
Radio repairs	7,000	7,000	6,420	580
Cleaning	6,000	6,000	1,798	4,202
Prisoners medical services	25,000	25,000	15,372	9,628
Travel	2,500	2,500	174	2,326
Training	7,500	7,500	1,814	5,686
Supplies	7,500	7,500	8,835	(1,335)
Dieting prisoners	69,000	69,000	86,208	(17,208)
Equipment purchase	1,800	1,800	1,650	150
Total jail	<u>\$ 341,300</u>	<u>\$ 341,300</u>	<u>\$ 342,578</u>	<u>\$ (1,278)</u>
Child Care and Detention:				
Child care and detention	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 35,740</u>	<u>\$ 64,260</u>
Juvenile and Adult Probation:				
Juvenile and adult probation services	<u>\$ 176,353</u>	<u>\$ 176,353</u>	<u>\$ 176,353</u>	<u>\$ -</u>
Total Corrections	<u>\$ 617,653</u>	<u>\$ 617,653</u>	<u>\$ 554,671</u>	<u>\$ 62,982</u>
Total General Fund	<u><u>\$ 3,085,487</u></u>	<u><u>\$ 3,085,487</u></u>	<u><u>\$ 3,057,132</u></u>	<u><u>\$ 28,355</u></u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Children's Waiting Room Fund:</u>				
Revenues:				
Filing fees	\$ 1,750	\$ 1,750	\$ 1,418	\$ (332)
Interest income	250	250	287	37
Total revenues	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,705</u>	<u>\$ (295)</u>
Expenditures:				
Capital expenses	\$ 500	\$ 500	\$ -	\$ 500
Utilities and security	600	600	600	-
Total expenditures	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 600</u>	<u>\$ 500</u>
Revenues over (under) expenditures	<u>\$ 900</u>	<u>\$ 900</u>	<u>\$ 1,105</u>	<u>\$ 205</u>
<u>Court System Maintenance Fund:</u>				
Revenues:				
Filing fees	\$ 20,000	\$ 20,000	\$ 22,429	\$ 2,429
Interest income	2,000	2,000	2,445	445
Total revenues	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 24,874</u>	<u>\$ 2,874</u>
Expenditures:				
Court system maintenance	\$ 10,000	\$ 10,000	\$ 327	\$ 9,673
Revenues over (under) expenditures	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 24,547</u>	<u>\$ 12,547</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ 33,300</u>	<u>\$ 33,300</u>	<u>\$ 33,300</u>	<u>\$ -</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ 45,300</u>	<u>\$ 45,300</u>	<u>\$ 57,847</u>	<u>\$ 12,547</u>
<u>Court Automation Fund:</u>				
Revenues:				
Filing fees	\$ 32,000	\$ 32,000	\$ 35,055	\$ 3,055
Interest income	8,000	8,000	8,617	617
Total revenues	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 43,672</u>	<u>\$ 3,672</u>
Expenditures:				
Data equipment, supplies, etc.	\$ 15,000	\$ 15,000	\$ 20,130	\$ (5,130)
Revenues over (under) expenditures	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 23,542</u>	<u>\$ (1,458)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>County Highway Fund:</u>				
Revenues:				
Property taxes	\$ 200,000	\$ 200,000	\$ 207,661	\$ 7,661
Mobile home privilege tax	100	100	72	(28)
Back tax	300	300	959	659
Warren County Housing Authority	400	400	624	224
Sale of materials	35,000	35,000	51,201	16,201
Non-County highway work	345,000	345,000	18,200	(326,800)
Equipment rental	4,000	4,000	243,116	239,116
Engineering	100,000	100,000	153,688	53,688
Interest income	3,000	3,000	1,972	(1,028)
Refunds	2,000	2,000	2,633	633
Miscellaneous	-	-	20	20
Total revenues	<u>\$ 689,800</u>	<u>\$ 689,800</u>	<u>\$ 680,146</u>	<u>\$ (9,654)</u>
Expenditures:				
Office and Garage:				
Salary	\$ 75,000	\$ 75,000	\$ 101,903	\$ (26,903)
Health insurance	100,000	100,000	98,918	1,082
Maintenance	7,000	7,000	6,946	54
Telephone	3,600	3,600	3,852	(252)
Travel	800	800	195	605
Dues	1,100	1,100	863	237
Utilities	15,000	15,000	12,955	2,045
Office expense	5,000	5,000	5,678	(678)
Alcohol and drug testing	900	900	1,267	(367)
Equipment purchases	800	800	1,627	(827)
Total office and garage	<u>\$ 209,200</u>	<u>\$ 209,200</u>	<u>\$ 234,204</u>	<u>\$ (25,004)</u>
Maintenance and construction:				
Salary	\$ 160,000	\$ 160,000	\$ 166,624	\$ (6,624)
Machinery repairs	53,000	53,000	58,868	(5,868)
Machinery rental	500	500	505	(5)
Gas and oil	78,000	78,000	146,062	(68,062)
Materials	30,000	30,000	12,835	17,165
Machinery purchases	90,000	90,000	77,245	12,755
Total maintenance and construction	<u>\$ 411,500</u>	<u>\$ 411,500</u>	<u>\$ 462,139</u>	<u>\$ (50,639)</u>
Total expenditures	<u>\$ 620,700</u>	<u>\$ 620,700</u>	<u>\$ 696,343</u>	<u>\$ (75,643)</u>
Revenues over (under) expenditures	<u>\$ 69,100</u>	<u>\$ 69,100</u>	<u>\$ (16,197)</u>	<u>\$ (85,297)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>County Highway Fund (continued):</u>				
Other financing sources (uses):				
Transfers in (out)	\$ (50,000)	\$ (50,000)	\$ (25,000)	\$ 25,000
Revenues and other financing sources over expenditures and other financing uses	\$ 19,100	\$ 19,100	\$ (41,197)	\$ (60,297)
<u>Special Bridge Fund:</u>				
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 106,576	\$ 6,576
Reimbursements	60,000	60,000	-	(60,000)
Interest income	30,000	30,000	27,709	(2,291)
Total revenues	\$ 190,000	\$ 190,000	\$ 134,285	\$ (55,715)
Expenditures:				
Engineering	\$ 25,000	\$ 25,000	\$ 14,601	\$ 10,399
Materials	20,000	20,000	804	19,196
Equipment	3,000	3,000	80	2,920
Contract construction	200,000	200,000	253,273	(53,273)
Total expenditures	\$ 248,000	\$ 248,000	\$ 268,758	\$ (20,758)
Revenues over (under) expenditures	\$ (58,000)	\$ (58,000)	\$ (134,473)	\$ (76,473)
Other financing sources (uses):				
Transfers in (out)	\$ (3,000)	\$ (3,000)	\$ 25,000	\$ 28,000
Revenues and other financing sources over expenditures and other financing uses	\$ (61,000)	\$ (61,000)	\$ (109,473)	\$ (48,473)
<u>State's Attorney Drug Forfeiture Fund:</u>				
Revenues:				
Drug forfeiture	\$ 500	\$ 500	\$ 559	\$ 59
Interest income	100	100	89	(11)
Total revenues	\$ 600	\$ 600	\$ 648	\$ 48
Expenditures:				
Equipment purchases	\$ 500	\$ 500	\$ 831	\$ (331)
Revenues under expenditures	\$ 100	\$ 100	\$ (183)	\$ (283)

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Sheriff's State D.E.A. Fund:</u>				
Revenues:				
Interest income	\$ 750	\$ 750	\$ 315	\$ (435)
Expenditures:				
Drug enforcement expense	16,000	16,000	13,811	2,189
Revenues over (under) expenditures	\$ (15,250)	\$ (15,250)	\$ (13,496)	\$ 1,754
<u>Sheriff's Federal D.E.A. Fund</u>				
Revenues:				
Interest income	\$ 15	\$ 15	\$ 18	\$ 3
Expenditures:				
Drug enforcement expense	1,000	\$ 1,000	\$ -	\$ 1,000
Revenues over (under) expenditures	(985)	\$ (985)	\$ 18	\$ 1,003
<u>Animal Control Fund:</u>				
Revenues:				
Dog registration	\$ 47,000	\$ 47,000	\$ 56,986	\$ 9,986
Boarding	50	50	130	80
Euthanasia	40	40	125	85
Fines	100	100	-	(100)
City pound expense	1,500	1,500	992	(508)
Interest income	1,000	1,000	1,049	49
Total revenues	\$ 49,690	\$ 49,690	\$ 59,282	\$ 9,592
Expenditures:				
Administrator	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Salary, animal control officer	25,000	25,000	25,000	-
Animal loss claims	500	500	-	500
Mileage	5,400	5,400	7,400	(2,000)
Office expense	1,500	1,500	2,647	(1,147)
Pound expense	3,000	3,000	4,243	(1,243)
Equipment	1,000	1,000	996	4
Administrative fee	10,000	10,000	10,000	-
Total expenditures	\$ 48,200	\$ 48,200	\$ 52,086	\$ (3,886)
Revenues over (under) expenditures	\$ 1,490	\$ 1,490	\$ 7,196	\$ 5,706

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Geographic Information System Fund:</u>				
Revenues:				
Geographic information system fees	\$ 36,000	\$ 36,000	\$ 34,799	\$ (1,201)
Interest income	3,000	3,000	1,841	(1,159)
Grant proceeds	50,000	50,000	41,087	(8,913)
Total revenues	<u>\$ 89,000</u>	<u>\$ 89,000</u>	<u>\$ 77,727</u>	<u>\$ (11,273)</u>
Expenditures:				
Salary deputies	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Grant expense	31,000	31,000	44,180	(13,180)
Geographic information sys. expense	17,000	17,000	16,474	526
Total expenditures	<u>\$ 68,000</u>	<u>\$ 68,000</u>	<u>\$ 80,654</u>	<u>\$ (12,654)</u>
Revenues over (under) expenditures	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ (2,927)</u>	<u>\$ (23,927)</u>
<u>County Motor Fuel Tax Fund:</u>				
Revenues:				
Allotments	\$ 480,000	\$ 480,000	\$ 410,973	\$ (69,027)
Interest income	8,000	8,000	3,751	(4,249)
Total revenues	<u>\$ 488,000</u>	<u>\$ 488,000</u>	<u>\$ 414,724</u>	<u>\$ (73,276)</u>
Expenditures:				
Salary, superintendent	\$ 78,000	\$ 78,000	\$ 53,078	\$ 24,922
Salary, other	160,000	160,000	167,220	(7,220)
Road construction and material	235,000	235,000	234,666	334
Total expenditures	<u>\$ 473,000</u>	<u>\$ 473,000</u>	<u>\$ 454,964</u>	<u>\$ 18,036</u>
Revenues over (under) expenditures	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ (40,240)</u>	<u>\$ (55,240)</u>
<u>Ambulance Service Fund:</u>				
Revenues:				
Property taxes	\$ 140,000	\$ 140,000	\$ 138,465	\$ (1,535)
Mobile home privilege tax	50	50	39	(11)
Back tax	50	50	263	213
Warren County Housing Authority	300	300	294	(6)
Interest income	1,000	1,000	1,583	583
Total revenues	<u>\$ 141,400</u>	<u>\$ 141,400</u>	<u>\$ 140,644</u>	<u>\$ (756)</u>
Expenditures:				
Ambulance contract	\$ 126,000	\$ 126,000	\$ 115,500	\$ 10,500
Revenues over (under) expenditures	<u>\$ 15,400</u>	<u>\$ 15,400</u>	<u>\$ 25,144</u>	<u>\$ 9,744</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Indigent Veterans Aid Fund:				
Revenues:				
Property taxes	\$ 60,000	\$ 60,000	\$ 59,727	\$ (273)
Interest income	3,000	3,000	1,502	(1,498)
Other income	-	-	157	157
Total revenues	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 61,386</u>	<u>\$ (1,614)</u>
Expenditures:				
Salary, veterans aid	\$ 8,475	\$ 8,475	\$ 8,475	\$ -
Veterans aid claims	51,000	51,000	60,793	(9,793)
Office and travel	2,700	2,700	1,553	1,147
Total expenditures	<u>\$ 62,175</u>	<u>\$ 62,175</u>	<u>\$ 70,821</u>	<u>\$ (8,646)</u>
Revenues over (under) expenditures	<u>\$ 825</u>	<u>\$ 825</u>	<u>\$ (9,435)</u>	<u>\$ (10,260)</u>
Tort Liability Fund:				
Revenues:				
Property taxes	\$ 130,000	\$ 130,000	\$ 139,410	\$ 9,410
Interest income	4,000	4,000	4,852	852
Other	-	-	646	646
Total revenues	<u>\$ 134,000</u>	<u>\$ 134,000</u>	<u>\$ 144,908</u>	<u>\$ 10,908</u>
Expenditures:				
Service contracts	\$ 5,000	\$ 5,000	\$ 3,911	\$ 1,089
General and auto liability	115,000	115,000	114,405	595
Salary reimbursement	10,000	10,000	-	10,000
Total expenditures	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 118,316</u>	<u>\$ 11,684</u>
Revenues over (under) expenditures	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 26,592</u>	<u>\$ 22,592</u>
Illinois Municipal Retirement Fund:				
Revenues:				
Property taxes	\$ 220,000	\$ 220,000	\$ 219,012	\$ (988)
State of Illinois stipends	-	-	1,365	1,365
Interest income	4,200	4,200	4,304	104
Total revenues	<u>\$ 224,200</u>	<u>\$ 224,200</u>	<u>\$ 224,681</u>	<u>\$ 481</u>
Expenditures:				
IMRF	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 220,783</u>	<u>\$ 4,217</u>
Revenues over (under) expenditures	<u>(800)</u>	<u>\$ (800)</u>	<u>\$ 3,898</u>	<u>\$ 4,698</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary	Variance with
	Original	Final	Basis) Actual	Final Budget Positive (Negative)
<u>Health Department:</u>				
Revenues:				
Property taxes	\$ 5,000	\$ 5,000	\$ 5,108	\$ 108
Intergovernmental grants	185,000	185,000	169,871	(15,129)
Fees	38,000	38,000	33,673	(4,327)
Interest income	-	-	3,515	3,515
Other income	-	-	1,141	1,141
Total revenues	<u>\$ 228,000</u>	<u>\$ 228,000</u>	<u>\$ 213,308</u>	<u>\$ (14,692)</u>
Expenditures:				
Administrative contract	\$ 30,000	\$ 30,000	\$ 47,408	\$ (17,408)
Purchased services	20,000	20,000	19,107	893
Supplies/equipment	20,000	20,000	50,651	(30,651)
Travel	20,000	20,000	5,469	14,531
Personnel	112,000	112,000	70,825	41,175
Contracted personnel	26,000	26,000	26,518	(518)
Total expenditures	<u>\$ 228,000</u>	<u>\$ 228,000</u>	<u>\$ 219,978</u>	<u>\$ 8,022</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,670)</u>	<u>\$ (6,670)</u>
<u>County Treasurer Automation Fund:</u>				
Revenues:				
Tax sale fees	\$ 4,000	\$ 4,000	\$ 4,720	\$ 720
Interest income	1,500	1,500	1,566	66
Total revenues	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 6,286</u>	<u>\$ 786</u>
Expenditures:				
Automation expenses	\$ 12,000	\$ 12,000	\$ 10,238	\$ 1,762
Revenues over (under) expenditures	<u>\$ (6,500)</u>	<u>\$ (6,500)</u>	<u>\$ (3,952)</u>	<u>\$ 2,548</u>
<u>Matching Tax Fund:</u>				
Revenues:				
Property taxes	\$ 100,000	\$ 100,000	\$ 106,576	\$ 6,576
Interest income	12,000	12,000	13,459	1,459
Other income	25,000	25,000	33,094	8,094
Total revenues	<u>\$ 137,000</u>	<u>\$ 137,000</u>	<u>\$ 153,129</u>	<u>\$ 16,129</u>
Expenditures:				
Maintenance & construction	\$ 105,000	\$ 105,000	\$ 149,550	\$ (44,550)
Revenues over (under) expenditures	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 3,579</u>	<u>\$ (28,421)</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Probation Services Fund:</u>				
Revenues:				
Probation fees	\$ 12,000	\$ 12,000	\$ 29,677	\$ 17,677
Interest income	15	15	-	(15)
Total revenues	<u>\$ 12,015</u>	<u>\$ 12,015</u>	<u>\$ 29,677</u>	<u>\$ 17,662</u>
Expenditures:				
Probation services	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
Revenues over (under) expenditures	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 29,677</u>	<u>\$ 29,662</u>
<u>Civil Defense Disaster Relief Fund:</u>				
Revenues:				
	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Disaster relief	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Revenues over (under) expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ -</u>	<u>\$ 4,000</u>
<u>Workmen's Compensation Fund:</u>				
Revenues:				
Property taxes	\$ 85,000	\$ 85,000	\$ 84,710	\$ (290)
Interest income	3,000	3,000	3,634	634
Other income	-	-	15,202	15,202
Total revenues	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ 103,546</u>	<u>\$ 15,546</u>
Expenditures:				
Workmen's compensation insurance	\$ 82,000	\$ 82,000	\$ 97,221	\$ (15,221)
Revenues over (under) expenditures	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,325</u>	<u>\$ 325</u>
<u>Document Conversion Fund:</u>				
Revenues:				
Filing fees	\$ 17,000	\$ 17,000	\$ 15,794	\$ (1,206)
Interest income	400	400	491	91
Total revenues	<u>\$ 17,400</u>	<u>\$ 17,400</u>	<u>\$ 16,285</u>	<u>\$ (1,115)</u>
Expenditures:				
Computer indexing	\$ 17,000	\$ 17,000	\$ 11,851	\$ 5,149
Revenues over (under) expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 4,434</u>	<u>\$ 4,034</u>

WARREN COUNTY, ILLINOIS

REVENUE AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Original	Final	(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
<u>Unemployment Tax Fund:</u>				
Revenues:				
Interest income	\$ 2,000	\$ 2,000	\$ 2,021	\$ 21
Expenditures:				
Unemployment tax	\$ 14,000	\$ 14,000	\$ 14,202	\$ (202)
Revenues over (under) expenditures	\$ (12,000)	\$ (12,000)	\$ (12,181)	\$ (181)
<u>Vital Records Fund:</u>				
Revenues:				
Filing fees	\$ 3,768	\$ 3,768	\$ 3,776	\$ 8
Interest income	450	450	436	(14)
Total revenues	\$ 4,218	\$ 4,218	\$ 4,212	\$ (6)
Expenditures:				
Storage of vital records	\$ 1,700	\$ 1,700	\$ 1,552	\$ 148
Revenues over (under) expenditures	\$ 2,518	\$ 2,518	\$ 2,660	\$ 142
<u>Maintenance and Child Support Fund:</u>				
Revenues:				
Support fees	\$ 5,000	\$ 5,000	\$ 7,283	\$ 2,283
Interest income	5,500	5,500	5,603	103
Total revenues	\$ 10,500	\$ 10,500	\$ 12,886	\$ 2,386
Expenditures:				
Equipment support	\$ 7,500	\$ 7,500	\$ 5,912	\$ 1,588
Revenues over (under) expenditures	\$ 3,000	\$ 3,000	\$ 6,974	\$ 3,974
<u>Circuit Clerk's Administrative Fee Fund:</u>				
Revenues:				
Administrative fees	\$ 2,500	\$ 2,500	\$ 4,347	\$ 1,847
Interest income	100	100	144	44
Total revenues	\$ 2,600	\$ 2,600	\$ 4,491	\$ 1,891
Expenditures:				
Administrative expense	\$ 500	\$ 500	\$ -	\$ 500
Revenues over (under) expenditures	\$ 2,100	\$ 2,100	\$ 4,491	\$ 2,391

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis)	Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<u>Prisoner Medical Fund:</u>				
Revenues:				
Medical cost fees	\$ 4,500	\$ 4,500	\$ 5,869	\$ 1,369
Interest income	2,250	2,250	2,423	173
Total revenues	<u>\$ 6,750</u>	<u>\$ 6,750</u>	<u>\$ 8,292</u>	<u>\$ 1,542</u>
Expenditures:				
Arrestees medical expense	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 3,000</u>
Revenues over (under) expenditures	<u>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 8,292</u>	<u>\$ 4,542</u>
<u>Law Library Fund:</u>				
Revenues:				
Law library fees	\$ -	\$ -	\$ 7,100	\$ 7,100
Interest income	-	-	9	9
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,109</u>	<u>\$ 7,109</u>
Expenditures:				
Capital purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,376</u>	<u>\$ (6,376)</u>
Revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733</u>	<u>\$ 733</u>
<u>Mental Health Board Fund:</u>				
Revenues:				
Property taxes	\$ 254,000	\$ 254,000	\$ 252,501	\$ (1,499)
Interest income	-	-	437	437
Total revenues	<u>\$ 254,000</u>	<u>\$ 254,000</u>	<u>\$ 252,938</u>	<u>\$ (1,062)</u>
Expenditures:				
Mental health board	<u>\$ 254,000</u>	<u>\$ 254,000</u>	<u>\$ 327,500</u>	<u>\$ (73,500)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,562)</u>	<u>\$ (74,562)</u>
<u>Regional Office of Education:</u>				
Revenues:				
Property taxes	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 62,703</u>	<u>\$ (297)</u>
Expenditures:				
Extension education services	<u>\$ 63,000</u>	<u>\$ 63,000</u>	<u>\$ 62,703</u>	<u>\$ 297</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Social Security Fund:</u>				
Revenues:				
Property taxes	\$ 190,000	\$ 190,000	\$ 199,217	\$ 9,217
Reimbursement -Stipend	4,200	4,200	2,486	(1,714)
Interst income	2,000	2,000	3,554	1,554
Total revenues	<u>\$ 196,200</u>	<u>\$ 196,200</u>	<u>\$ 205,257</u>	<u>\$ 9,057</u>
Expenditures:				
Social security tax	\$ 170,000	\$ 170,000	\$ 154,463	\$ 15,537
Revenues over (under) expenditures	<u>\$ 26,200</u>	<u>\$ 26,200</u>	<u>\$ 50,794</u>	<u>\$ 24,594</u>
<u>Court Document Storage Fund:</u>				
Revenues:				
Filing fees	\$ 35,000	\$ 35,000	\$ 35,004	\$ 4
Interest income	5,500	5,500	3,910	(1,590)
Total revenues	<u>\$ 40,500</u>	<u>\$ 40,500</u>	<u>\$ 38,914</u>	<u>\$ (1,586)</u>
Expenditures:				
Storage of court records	\$ 10,000	\$ 10,000	\$ 2,879	\$ 7,121
Revenues over (under) expenditures	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 36,035</u>	<u>\$ 5,535</u>
<u>County Offices Fund:</u>				
Revenues:				
Interest income	\$ 14,000	\$ 14,000	\$ 8,856	\$ (5,144)
Other income	-	-	9,490	9,490
Total revenues	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 18,346</u>	<u>\$ 4,346</u>
Expenditures:				
Capital improvement	\$ 45,000	\$ 45,000	\$ 73,268	\$ (28,268)
State's attorney computers	10,000	10,000	11,135	(1,135)
Total expenditures	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 84,403</u>	<u>\$ (29,403)</u>
Revenues over (under) expenditures	<u>\$ (41,000)</u>	<u>\$ (41,000)</u>	<u>\$ (66,057)</u>	<u>\$ (25,057)</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ (141,000)</u>	<u>\$ (141,000)</u>	<u>\$ (66,057)</u>	<u>\$ 74,943</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
TRUST AND AGENCY FUNDS

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Township Motor Fuel Tax Fund:</u>				
Revenues:				
Allotments	\$ 1,120,000	\$ 1,120,000	\$ 1,142,187	\$ 22,187
Interest income	20,000	20,000	13,892	(6,108)
Miscellaneous	1,000	1,000	135	(865)
Total revenues	<u>\$ 1,141,000</u>	<u>\$ 1,141,000</u>	<u>\$ 1,156,214</u>	<u>\$ 15,214</u>
Expenditures:				
Road construction and materials	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,296,057</u>	<u>\$ (196,057)</u>
Revenues over (under) expenditures	<u>\$ 41,000</u>	<u>\$ 41,000</u>	<u>\$ (139,843)</u>	<u>\$ (180,843)</u>
<u>Township Bridge Fund:</u>				
Revenues:				
Construction	\$ 120,000	\$ 120,000	\$ 253,255	\$ 133,255
Engineering	19,000	19,000	25,096	6,096
Interest income	4,000	4,000	2,742	(1,258)
Total revenues	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 281,093</u>	<u>\$ 138,093</u>
Expenditures:				
Bridge construction	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 202,872</u>	<u>\$ (52,872)</u>
Revenues over (under) expenditures	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ 78,221</u>	<u>\$ 85,221</u>
<u>STD Testing Fund:</u>				
Revenues:				
Testing fees	\$ 100	\$ 100	\$ -	\$ (100)
Interest income	25	25	24	(1)
Total revenues	<u>\$ 125</u>	<u>\$ 125</u>	<u>\$ 24</u>	<u>\$ (101)</u>
Expenditures:				
STD testing fund	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>
Revenues over (under) expenditures	<u>\$ (75)</u>	<u>\$ (75)</u>	<u>\$ 24</u>	<u>\$ 99</u>
<u>Inheritance Tax Fund:</u>				
Revenues:				
Estate tax	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 354,027</u>	<u>\$ 329,027</u>
Expenditures:				
Estate tax paid to state	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 354,027</u>	<u>\$ (329,027)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARREN COUNTY, ILLINOIS

REVENUES AND EXPENDITURES BUDGET AND ACTUAL SCHEDULE - BUDGETARY BASIS
TRUST AND AGENCY FUNDS (Continued)

Year Ended November 30, 2008

	Budgeted Amounts		(Budgetary Basis) Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Escrow Fund:				
Revenues:				
Interest income	\$ 600	\$ 600	\$ 965	\$ 365
Transfer from collector	12,000	12,000	19,262	7,262
Total revenues	<u>\$ 12,600</u>	<u>\$ 12,600</u>	<u>\$ 20,227</u>	<u>\$ 7,627</u>
Expenditures:				
Interest distribution	\$ 1,500	\$ 1,500	\$ 1,904	\$ (404)
Revenues over (under) expenditures	<u>\$ 11,100</u>	<u>\$ 11,100</u>	<u>\$ 18,323</u>	<u>\$ 7,223</u>
Indemnity Fund:				
Revenues:				
Interest income	\$ 8,000	\$ 8,000	\$ 3,391	\$ (4,609)
Transfer from collector	5,000	5,000	7,994	2,994
Total revenues	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 11,385</u>	<u>\$ (1,615)</u>
Expenditures:				
Court ordered disbursements	\$ 2,000	\$ 2,000	\$ 1,014	\$ 986
Revenues over (under) expenditures	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 10,371</u>	<u>\$ (629)</u>
Other financing sources (uses):				
Transfers in (out)	<u>\$ (154,000)</u>	<u>\$ (154,000)</u>	<u>\$ (155,000)</u>	<u>\$ (1,000)</u>
Revenues and other financing sources over expenditures and other financing uses	<u>\$ (143,000)</u>	<u>\$ (143,000)</u>	<u>\$ (144,629)</u>	<u>\$ (1,629)</u>
Trust Fund:				
Revenues:				
Interest income	\$ 450	\$ 450	\$ 390	\$ (60)
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Revenues over (under) expenditures	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 390</u>	<u>\$ (60)</u>
IDPA Kids Fund:				
Revenues:				
Interest income	\$ 45	\$ 45	\$ 42	\$ (3)
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Revenues over (under) expenditures	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 42</u>	<u>\$ (3)</u>

WARREN COUNTY, ILLINOIS

SCHEDULE OF ASSESSED VALUATIONS, RATES,
EXTENSIONS, AND COLLECTIONS OF TAXES

Year Ended November 30, 2008

	<u>2007 Levy</u>		
Equalized assessed valuation		\$ 213,899,595	
	<u>Rate</u>	<u>Extension</u>	<u>Collection</u>
General Fund	0.2700	\$ 577,529	\$ 568,443
Special Revenue Funds:			
County Highway	0.0982	210,049	207,661
Special Bridge Aid	0.0500	106,950	106,576
Matching Tax	0.0500	106,950	106,576
Tort Liability	0.0655	140,104	139,410
Worker's Compensation	0.0398	85,132	84,710
Indigent Veterans Aid	0.0281	60,106	59,727
Illinois Municipal Retirement	0.1029	220,103	219,012
Social Security	0.0936	200,210	199,217
Extension Education	0.0295	63,100	62,703
Mental Health	0.1188	254,113	252,501
Working Cash	0.0188	40,213	40,014
Tuberculosis	0.0024	5,134	5,108
Audit	0.0050	10,695	10,642
Totals	<u>0.9726</u>	<u>2,080,388</u>	<u>2,062,300</u>
Assessed valuation		\$ 132,525,581	
Ambulance Service	<u>0.1057</u>	<u>\$ 140,080</u>	<u>\$ 138,465</u>

2006 Levy			2005 Levy		
\$ 203,870,198			\$ 205,291,688		
Rate	Extension	Collection	Rate	Extension	Collection
0.2700	\$ 550,450	\$ 547,300	0.2700	\$ 554,288	\$ 550,624
0.1000	203,870	202,900	0.1000	205,292	204,020
0.0500	101,935	101,398	0.0500	102,646	102,405
0.0500	101,935	101,398	0.0500	102,646	102,405
0.0736	150,049	148,395	0.0668	137,135	136,883
0.0491	100,100	98,633	0.0463	95,050	94,778
0.0221	45,055	44,779	0.0220	45,164	45,052
0.1080	220,180	218,264	0.0999	205,086	204,868
0.0932	190,007	188,204	0.0829	170,187	169,951
0.0300	61,161	60,792	0.0300	61,588	61,438
0.1217	248,110	246,588	0.1170	240,191	239,584
0.0197	40,162	38,920	0.0195	40,032	39,733
0.0025	5,097	5,077	0.0025	5,132	4,816
-	-	-	-	-	-
<u>0.9899</u>	<u>2,018,111</u>	<u>2,002,648</u>	<u>0.9569</u>	<u>1,964,437</u>	<u>1,956,557</u>
	\$ 126,298,545			\$ 126,094,240	
<u>0.1109</u>	<u>\$ 140,065</u>	<u>\$ 138,967</u>	<u>0.1000</u>	<u>\$ 126,094</u>	<u>\$ 124,999</u>

ADDITIONAL DISCLOSURES

Blucker, Kneer & Assoc., Ltd.

Certified Public Accountants

S. Greg Kneer, C.P.A.
Norman J. Underwood, C.P.A.
Ben L. Burgland, C.P.A.
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Trustees
Warren County, Illinois
Monmouth, Illinois

Compliance

We have audited the compliance of Warren County, Illinois, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2008. Warren County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Warren County, Illinois' management. Our responsibility is to express an opinion on Warren County, Illinois' compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Warren County, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Warren County, Illinois' compliance with those requirements.

In our opinion, Warren County, Illinois complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2008.

Internal Control Over Compliance

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

the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Warren County, Illinois' internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of the audit committee, management, others within the organization, board of trustees, County Officials, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blucker, Kneer & Assoc., P.C.
Certified Public Accountants

Galesburg, Illinois
July 9, 2009

WARREN COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended November 30, 2008

Page 1 of 2

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Illinois Department of Public Health:			
Summer Food Program	2008	10.559	85280913
			<u>\$ 550</u>
ENVIRONMENTAL PROTECTION AGENCY			
Passed through Illinois Department of Public Health:			
Performance Partnership Grant			
Non-community Water	2008	66.605	\$ 388
	2009	66.605	125
			<u>\$ 513</u>
Total Environmental Protection Agency			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Illinois Department of Public Health:			
West Nile Surveillance	2009	93.283	\$ 3,425
Centers for Disease Control and Prevention- Investigations and Technical Assistance			
Bioterrorism	2008	93.069	\$ 45,956
Bioterrorism	2009	93.069	12,896
			<u>\$ 58,852</u>
Maternal and Child Health Services			
Block Grant to the States			
Dental Sealant	2008	93.994	\$ 2,106
Total U.S. Department of Health and Human Services			
			<u>\$ 64,383</u>

WARREN COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended November 30, 2008

Page 2 of 2

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>
FEDERAL HIGHWAY ADMINISTRATION			
Passed through Illinois Department of Transportation:			
Geographic Information System	20.205	*	<u>\$ 15,967</u>
Highway Planning and Construction	20.205	*	<u>\$ 421,490</u>
Total Federal Highway Administration			<u>\$ 437,457</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through Illinois Emergency Management Agency:			
Public Assistance	2008	97.036	<u>\$ 1,264</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Illinois Department of Health and Human Services:			
Child Support Maintenance	2008	93.563	<u>\$ 7,501</u>
U.S. ELECTION ASSISTANCE COMMISSION			
Passed through Illinois State Board of Elections:			
Help America Vote	2008	90.401	<u>\$ 30,152</u>
Total Federal Awards			<u>\$ 541,820</u>

* Denotes a Major Federal Award Program.

WARREN COUNTY, ILLINOIS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
November 30, 2008

Note 1 – Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of Warren County, Illinois. The Warren County reporting entity is defined in Note 1 to the County's primary governmental financial statements. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

Note 2 – Loan Outstanding

Warren County does not have any loan outstanding of federal expenditures at November 30, 2008.

Note 3 – Insurance

Warren County maintains commercial insurance coverage see Note 10—Risk Management in the notes to the financial statements.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION I - SUMMARY OF AUDITOR'S RESULTS

Year Ended November 30, 2008

Financial Statements

Type of Auditor's Report issued:	<u>Unqualified</u>		
Internal Control Over Financial Reporting:			
Material weakness(es) identified?	<u> </u> Yes	<u> x </u> No	
Significant deficiency(s) identified that are not considered to be material weakness(es)	<u> </u> Yes	<u> x </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> x </u> No	

Federal Awards

Internal Control Over Major Programs:			
Material weakness(es) identified?	<u> </u> Yes	<u> x </u> No	
Significant deficiency(s) identified that are not considered to be material weakness(es)	<u> </u> Yes	<u> x </u> No	

Type of Auditor's Report Issued on Compliance for Major Programs:	<u>Unqualified</u>		
Any Audit Findings Disclosed That Are Required to be Reported in Accordance with Circular A-133, § .510(a)?	<u> </u> Yes	<u> x </u> No	

Identification of Major Programs:

Name of Federal Program or Cluster	CFDA Number(s)
Geographic Information System	20.205
Highway Planning and Construction	20.205

Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	<u>\$300,000.00</u>		
Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> x </u> No	

WARREN COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION II - FINANCIAL STATEMENT FINDING

Year Ended November 30, 2008

Finding Number	_____ NONE _____	
This Finding Is?	_____ New _____	Repeat from Prior Year

Criteria or specific requirement

Condition

Context

Effect

Cause

Recommendation

Management's Response

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Year Ended November 30, 2008

Finding Number _____ NONE _____

This Finding Is? _____ New _____ Repeat from Prior Year _____

Federal Program Name and Year: _____

CFDA Number: _____

Passed Through: _____

Federal Agency: _____

Criteria or specific requirement

Condition

Questioned Costs

Context

Effect

Cause

Recommendation

Management's Response

WARREN COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended November 30, 2008

NONE

WARREN COUNTY, ILLINOIS

CORRECTIVE ACTION PLAN

Year Ended November 30, 2008

NONE