

REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
IL Municipal Retirement Fund - Schedule of Funding Progress
November 30, 2015

COUNTY REGULAR EMPLOYEES - EMPLOYER NUMBER 03074R

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) 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]
12/31/15	\$ 7,217,288	\$ 7,427,449	\$ 210,161	97.17%	\$ 2,712,770	7.75%
12/31/14	\$ 7,122,359	\$ 7,153,291	\$ 30,932	99.57%	\$ 2,625,741	1.18%
12/31/13	\$ 6,460,557	\$ 6,650,991	\$ 190,434	94.14%	\$ 2,532,131	7.52%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$7,093,817. On a market basis, the funded ratio would be 95.51%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with White County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

COUNTY ELECTED OFFICIALS - EMPLOYER NUMBER 03074E

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) 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]
12/31/15	\$ 921,442	\$ 1,341,745	\$ 420,303	68.67%	\$ 96,473	435.67%
12/31/14	\$ 673,700	\$ 1,560,291	\$ 886,591	43.18%	\$ 123,921	715.45%
12/31/13	\$ 1,073,298	\$ 2,001,778	\$ 928,480	53.62%	\$ 141,428	656.50%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$879,523. On a market basis, the funded ratio would be 65.55%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with White County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

COUNTY SHERIFF'S LAW ENFORCEMENT PERSONNEL - EMPLOYER NUMBER 03074S

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) 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]
12/31/15	\$ 1,989,155	\$ 2,167,885	\$ 178,730	91.76%	\$ 347,491	51.43%
12/31/14	\$ 1,833,721	\$ 2,034,468	\$ 200,747	90.13%	\$ 328,718	61.07%
12/31/13	\$ 2,091,812	\$ 2,144,187	\$ 52,375	97.56%	\$ 327,226	16.01%

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$1,958,438. On a market basis, the funded ratio would be 90.34%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with White County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multivyear Schedule of Changes in Net Pension Liability and Related Ratios-Regular Employees
November 30, 2015

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 289,674	\$ 295,583								
Interest on the Total Pension Liability	784,904	751,086								
Benefit Changes	-	-								
Differences Between Expected and Actual Experience	104,143	(527,912)								
Assumption Changes	-	310,297								
Benefit Payments and Refunds	(391,724)	(358,670)								
Net Change in Total Pension Liability	786,997	470,384								
Total Pension Liability-Beginning	10,516,413	10,046,029								
Total Pension Liability-Ending (a)	\$ 11,303,410	\$ 10,516,413								
Plan Fiduciary Net Position										
Employer Contributions	\$ 232,892	\$ 219,249								
Employee Contributions	122,149	118,159								
Pension Plan Net Investment Income	55,342	651,078								
Benefit Payments and Refunds	(391,724)	(358,670)								
Other	(289,886)	(227,096)								
Net Change in Plan Fiduciary Net Position	(271,227)	402,720								
Plan Fiduciary Net Position-Beginning	11,086,766	10,684,046								
Plan Fiduciary Net Position-Ending (b)	\$ 10,815,539	\$ 11,086,766								
Net Pension Liability/(Asset) - Ending (a-b)	487,871	(570,353)								
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.68%	105.42%								
Covered Valuation Payroll	\$ 2,712,770	\$ 2,626,985								
Net Pension Liability as a Percentage of Covered Valuation Payroll	17.98%	-21.71%								

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios-ECO
November 30, 2015

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 23,355	\$ 33,278								
Interest on the Total Pension Liability	314,057	307,838								
Benefit Changes	-	-								
Differences Between Expected and Actual Experience	(287,721)	(107,895)								
Assumption Changes	-	101,594								
Benefit Payments and Refunds	(211,418)	(271,009)								
Net Change in Total Pension Liability	(161,727)	63,806								
Total Pension Liability-Beginning	4,292,661	4,228,855								
Total Pension Liability-Ending (a)	\$ 4,130,934	\$ 4,292,661								
Plan Fiduciary Net Position										
Employer Contributions	\$ 78,777	\$ 111,751								
Employee Contributions	7,530	9,294								
Pension Plan Net Investment Income	17,838	217,499								
Benefit Payments and Refunds	(211,418)	(271,009)								
Other	148,949	(77,864)								
Net Change in Plan Fiduciary Net Position	41,676	(10,329)								
Plan Fiduciary Net Position-Beginning	3,630,215	3,640,544								
Plan Fiduciary Net Position-Ending (b)	\$ 3,671,891	\$ 3,630,215								
Net Pension Liability/(Asset) - Ending (a-b)	459,043	662,446								
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.89%	84.57%								
Covered Valuation Payroll	\$ 96,473	\$ 83,815								
Net Pension Liability as a Percentage of Covered Valuation Payroll	475.83%	790.37%								

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios-SLEP
November 30, 2015

Last 10 Calendar Years
(schedule to be built prospectively from 2014)

Calendar Year Ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 62,132	\$ 65,351								
Interest on the Total Pension Liability	218,124	199,506								
Benefit Changes	-	-								
Differences Between Expected and Actual Experience	12,388	20,106								
Assumption Changes	4,262	42,164								
Benefit Payments and Refunds	(80,068)	(74,491)								
Net Change in Total Pension Liability	216,838	252,636								
Total Pension Liability-Beginning	2,917,291	2,664,655								
Total Pension Liability-Ending (a)	\$ 3,134,129	\$ 2,917,291								
Plan Fiduciary Net Position										
Employer Contributions	\$ 51,254	\$ 53,943								
Employee Contributions	26,062	24,654								
Pension Plan Net Investment Income	13,745	167,737								
Benefit Payments and Refunds	(80,068)	(74,491)								
Other	(70,632)	(169,272)								
Net Change in Plan Fiduciary Net Position	(59,639)	2,571								
Plan Fiduciary Net Position-Beginning	2,750,309	2,747,738								
Plan Fiduciary Net Position-Ending (b)	\$ 2,690,670	\$ 2,750,309								
Net Pension Liability/(Asset) - Ending (a-b)	443,459	166,982								
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	85.85%	94.28%								
Covered Valuation Payroll	\$ 347,491	\$ 339,086								
Net Pension Liability as a Percentage of Covered Valuation Payroll	127.62%	49.24%								

See accompanying notes to required supplementary information.

CENTRALIA REGIONAL LIBRARY DISTRICT
IMRF - Multiyear Schedule of Employer Contributions-Regular Employees
 November 30, 2015

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2014	\$ 219,353	\$ 219,249	\$ 104	\$ 2,626,985	8.35%
2015	232,756	232,892	(136)	2,712,770	8.59%

See accompanying notes to required supplementary information.

CENTRALIA REGIONAL LIBRARY DISTRICT
IMRF - Multiyear Schedule of Employer Contributions-ECO
November 30, 2015

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2014	\$ 75,584	\$ 111,751	\$ (36,167)	\$ 83,815	133.33%
2015	77,564	78,777	(1,213)	96,473	81.66%

See accompanying notes to required supplementary information.

CENTRALIA REGIONAL LIBRARY DISTRICT
IMRF - Multiyear Schedule of Employer Contributions-SLEP
 November 30, 2015

<u>Calendar Year Ending December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2014	\$ 55,644	\$ 53,943	\$ 1,701	\$ 339,086	15.91%
2015	51,255	51,254	1	347,491	14.75%

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance

GENERAL FUND

November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 466,400	\$ 466,400	\$ 451,362	\$ (15,038)
Intergovernmental				
Retailers' Occupation Tax	600,000	600,000	473,203	(126,797)
State Income Tax	646,000	646,000	629,881	(16,119)
Replacement Tax	92,280	92,280	103,138	10,858
State's Attorney Salary Reimbursement	113,460	113,460	66,186	(47,274)
EMA Reimbursement	8,560	8,560	5,063	(3,497)
Supervisor of Assessments Reimbursement	20,200	20,200	21,775	1,575
Grant Income	27,220	27,220	31,180	3,960
Tuberculosis Reimbursement	3,000	3,000	3,250	250
Election Reimbursement	14,730	14,730	11,452	(3,278)
Public Defender	90,920	90,920	59,930	(30,990)
Work Release and Prisoner Keep	900,000	900,000	753,400	(146,600)
Charges for Services				
911	127,120	127,120	-	(127,120)
County Clerk	254,000	254,000	171,406	(82,594)
Circuit Clerk	180,000	180,000	155,406	(24,594)
State's Attorney	20,800	20,800	15,069	(5,731)
Sheriff	152,445	152,445	63,777	(88,668)
Coroner	2,150	2,150	4,590	2,440
Jail	221,965	221,965	247,465	25,500
Other	-	-	3,712	3,712
Interest on Investments	10,270	10,270	8,752	(1,518)
Licenses and Permits	2,050	2,050	2,175	125
All Other				
Fines and Fees	214,000	214,000	205,251	(8,749)
Rent	2,910	2,910	1,291	(1,619)
Revenue Stamps/Rental Housing/Death/Marriage	-	-	100,514	100,514
Insurance Reimbursement	188,700	188,700	105,478	(83,222)
Miscellaneous	70,680	70,680	49,976	(20,704)
Sheriff Bond	-	-	137,943	137,943
Court Security	31,500	31,500	29,061	(2,439)
TOTAL REVENUES	4,461,360	4,461,360	3,911,686	(549,674)
TOTAL EXPENDITURES	4,401,245	4,401,245	4,052,994	348,251

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND - CONCLUDED
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Excess (Deficiency) of Revenues Over Expenditures	60,115	60,115	(141,308)	(201,423)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	148,437	148,437
Operating Transfers Out	-	-	(171,467)	(171,467)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(23,030)	(23,030)
Net Change in Fund Balance	<u>\$ 60,115</u>	<u>\$ 60,115</u>	(164,338)	<u>\$ (224,453)</u>
Fund Balance - Beginning of Year			<u>1,923,452</u>	
Fund Balance - End of Year			<u>\$1,759,114</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
GENERAL GOVERNMENT				
County Clerk				
<i>Current:</i>				
Salaries	\$ 119,720	\$ 119,720	\$ 119,046	\$ 674
Office Supplies	11,550	11,550	5,643	5,907
Revenue Stamps/Rental Housing/Death/Marriage	66,830	66,830	68,672	(1,842)
Equipment Maintenance	4,560	4,560	1,984	2,576
Dues	400	400	1,873	(1,473)
Other	2,800	2,800	1,288	1,512
Total County Clerk	205,860	205,860	198,506	7,354
County Treasurer and Collector				
<i>Current:</i>				
Salaries	101,000	101,000	91,803	9,197
Rental	1,600	1,600	2,248	(648)
Dues	400	400	1,684	(1,284)
Training	-	-	1,190	(1,190)
Postage	9,000	9,000	9,000	-
Publication of Notices	3,200	3,200	3,160	40
Insurance	1,500	1,500	920	580
Equipment Maintenance	750	750	1,041	(291)
Other Expense	1,700	1,700	356	1,344
Total County Treasurer and Collector	119,150	119,150	111,402	7,748
Supervisor of Assessments				
<i>Current:</i>				
Salaries	88,400	88,400	85,843	2,557
Training	700	700	680	20
Maintenance	500	500	180	320
Rental	-	-	60	(60)
Office Supplies	3,000	3,000	2,265	735
Postage	2,000	2,000	1,445	555
Professional Fees	500	500	175	325
Publication of Notices	12,000	12,000	15,009	(3,009)
Dues	400	400	149	251
Travel	400	400	628	(228)
Equipment Repair	-	-	5,364	(5,364)
Other	1,000	1,000	65	935
Total Supervisor of Assessments	108,900	108,900	111,863	(2,963)

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2015

GENERAL GOVERNMENT - Concluded	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Court House and Government Building				
<i>Current:</i>				
Salaries	25,500	25,500	23,063	2,437
Maintenance	23,000	23,000	19,160	3,840
Utilities	38,000	38,000	37,939	61
Professional Fees	2,500	2,500	4,188	(1,688)
Sanitation	3,000	3,000	2,284	716
Supplies	3,000	3,000	11,182	(8,182)
Equipment	38,000	38,000	697	37,303
Total Court House and Government Building	133,000	133,000	98,513	34,487
County Commissioners				
<i>Current:</i>				
Salaries	36,600	36,600	36,600	-
Supplies	400	400	3,658	(3,258)
Publication of Notices	500	500	272	228
Dues	700	700	1,137	(437)
Total County Commissioners	38,200	38,200	41,667	(3,467)
Election				
<i>Current:</i>				
Salaries	21,750	21,750	11,424	10,326
Maintenance	11,000	11,000	8,752	2,248
Professional Fees	1,000	1,000	1,708	(708)
Supplies	32,000	32,000	34,528	(2,528)
Postage	4,000	4,000	9,762	(5,762)
Publication of Notices	5,000	5,000	2,009	2,991
Rental	600	600	120	480
Travel	500	500	152	348
Other	-	-	50	(50)
Total Election	75,850	75,850	68,505	7,345
TOTAL GENERAL GOVERNMENT	\$ 680,960	\$ 680,960	\$ 630,456	\$ 50,504

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
PUBLIC SAFETY				
County Sheriff				
<i>Current:</i>				
Salaries	\$ 382,500	\$ 382,500	\$ 389,602	\$ (7,102)
Accrued Sick/Vacation Adjustment	-	-	(14,847)	14,847
Bond Payout	120,000	120,000	137,943	(17,943)
Training	2,000	2,000	2,017	(17)
Supplies	4,000	4,000	9,931	(5,931)
Office Supplies	4,000	4,000	4,063	(63)
Travel	-	-	539	(539)
Vehicle Repair	7,000	7,000	11,279	(4,279)
Equipment Repair	10,000	10,000	316	9,684
Rental	-	-	314	(314)
Telephone	13,000	13,000	13,858	(858)
Dues	2,500	2,500	1,495	1,005
Other	28,500	28,500	551	27,949
Auto Operations Expense	32,000	32,000	24,009	7,991
Professional Fees	1,500	1,500	1,564	(64)
Laundry Services	3,000	3,000	2,912	88
Uniforms	4,000	4,000	4,523	(523)
Total County Sheriff	<u>614,000</u>	<u>614,000</u>	<u>590,069</u>	<u>23,931</u>
County Coroner				
<i>Current:</i>				
Salaries	22,290	22,290	19,192	3,098
Maintenance	1,270	1,270	525	745
Office Supplies	500	500	4,618	(4,118)
Postage	100	100	98	2
Auto Expense	2,300	2,300	1,431	869
Telephone	1,955	1,955	2,032	(77)
Dues	500	500	350	150
Autopsy - Medical Expense	8,500	8,500	6,880	1,620
Education and Training	1,500	1,500	1,365	135
Purchase of Equipment	-	-	897	(897)
Supplies	1,350	1,350	-	1,350
Miscellaneous	900	900	-	900
Travel	1,500	1,500	2,294	(794)
Total County Coroner	<u>42,665</u>	<u>42,665</u>	<u>39,682</u>	<u>2,983</u>
TOTAL PUBLIC SAFETY	<u>\$ 656,665</u>	<u>\$ 656,665</u>	<u>\$ 629,751</u>	<u>\$ 26,914</u>

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
CORRECTIONS				
County Jail				
<i>Current:</i>				
Salaries	938,000	938,000	934,989	3,011
Maintenance	29,500	29,500	30,257	(757)
Professional Fees	4,500	4,500	1,560	2,940
Dues	1,000	1,000	4,915	(3,915)
Office Supplies	3,000	3,000	2,839	161
Auto Expense	15,000	15,000	10,609	4,391
Supplies	35,000	35,000	39,839	(4,839)
Equipment	20,000	20,000	1,790	18,210
Education and Training	2,000	2,000	976	1,024
Telephone	3,000	3,000	4,058	(1,058)
Utilities	21,000	21,000	34,868	(13,868)
Travel	2,000	2,000	4,041	(2,041)
Other	-	-	1,500	(1,500)
Prisoners' Meals	170,000	170,000	177,388	(7,388)
Health and Welfare of Prisoners	30,000	30,000	46,538	(16,538)
Uniforms	8,400	8,400	8,260	140
Juvenile Housing and Transport	10,000	10,000	19,751	(9,751)
Total County Jail	<u>1,292,400</u>	<u>1,292,400</u>	<u>1,324,178</u>	<u>(31,778)</u>
TOTAL CORRECTIONS	<u>\$ 1,292,400</u>	<u>\$ 1,292,400</u>	<u>\$ 1,324,178</u>	<u>\$ (31,778)</u>
JUDICIARY AND COURT RELATED				
Circuit Clerk				
<i>Current:</i>				
Salaries	\$ 155,000	\$ 155,000	\$ 145,818	\$ 9,182
Rental	200	200	169	31
Office Supplies	8,000	8,000	4,768	3,232
Publishing	2,250	2,250	1,036	1,214
Miscellaneous	1,100	1,100	340	760
Equipment Maintenance	2,500	2,500	3,001	(501)
Dues	-	-	429	(429)
Total Circuit Clerk	<u>169,050</u>	<u>169,050</u>	<u>155,561</u>	<u>13,489</u>

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED-Continued				
State's Attorney				
<i>Current:</i>				
Salaries	242,000	242,000	216,568	25,432
Professional Fees	20,400	20,400	2,984	17,416
Training	900	900	350	550
Rental	330	330	211	119
Postage	700	700	827	(127)
Books and Records	7,200	7,200	7,247	(47)
Travel	1,000	1,000	1,122	(122)
Purchase of Equipment	2,500	2,500	1,434	1,066
Publication of Notices	2,300	2,300	509	1,791
Telephone	1,300	1,300	1,132	168
Dues	1,250	1,250	678	572
Other	4,000	4,000	97	3,903
Total State's Attorney	283,880	283,880	233,159	50,721
Court Security				
<i>Current:</i>				
Salaries	80,000	80,000	48,571	31,429
Supplies	800	800	-	800
Maintenance	400	400	-	400
Training	500	500	-	500
Other	400	400	-	400
Uniforms	1,000	1,000	457	543
Total Court Security	83,100	83,100	49,028	34,072
Circuit Judge				
<i>Current:</i>				
Salaries	2,400	2,400	737	1,663
Telephone	2,000	2,000	1,160	840
Dues	300	300	492	(192)
Office Supplies	650	650	355	295
Operating Supplies	4,000	4,000	1,977	2,023
Maintenance	500	500	-	500
Publishing	250	250	-	250
Professional Fees	1,000	1,000	-	1,000
Other	2,250	2,250	-	2,250
Books	5,050	5,050	5,095	(45)
Total Circuit Judge	18,400	18,400	9,816	8,584

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED - Concluded				
Probation				
<i>Current:</i>				
Salaries	81,540	81,540	31,686	49,854
Telephone	2,500	2,500	179	2,321
Supplies	-	-	4	(4)
	<u>84,040</u>	<u>84,040</u>	<u>31,869</u>	<u>52,171</u>
Total Probation				
Court Expenses				
<i>Current:</i>				
Salaries	112,700	112,700	100,181	12,519
Professional Fees	31,050	31,050	21,184	9,866
Travel	3,500	3,500	35	3,465
Publishing	-	-	42	(42)
Supplies	4,350	4,350	127	4,223
Other	-	-	65	(65)
Contractual Court Services	6,400	6,400	3,771	2,629
	<u>158,000</u>	<u>158,000</u>	<u>125,405</u>	<u>32,595</u>
Total Court Expenses				
TOTAL JUDICIARY AND COURT RELATED	<u>\$ 796,470</u>	<u>\$ 796,470</u>	<u>\$ 604,838</u>	<u>\$ 191,632</u>
OTHER				
General County				
<i>Current:</i>				
Salaries	\$ 86,700	\$ 86,700	\$ 27,583	\$ 59,117
Professional Fees	19,000	19,000	17,134	1,866
Office Supplies	3,200	3,200	3,312	(112)
Insurance	578,500	578,500	480,254	98,246
Telephone	18,350	18,350	15,835	2,515
Other	800	800	69	731
Maintenance	2,200	2,200	2,041	159
Supplies	2,200	2,200	1,383	817
Economic Development	16,120	16,120	7,087	9,033
Contingent Expense	20,000	20,000	7,810	12,190
Tax Extension	30,550	30,550	30,687	(137)
Audit	38,500	38,500	34,100	4,400
Superintendent of Education	40,150	40,150	38,864	1,286
Sanitary Landfill	41,820	41,820	19,844	21,976
Animal Control	23,960	23,960	18,902	5,058
ESDA	16,200	16,200	14,362	1,838
Capital Outlay	36,500	36,500	126,807	(90,307)
Debt Service	-	-	17,697	(17,697)
	<u>974,750</u>	<u>974,750</u>	<u>863,771</u>	<u>110,979</u>
Total General County				
TOTAL OTHER	<u>974,750</u>	<u>974,750</u>	<u>863,771</u>	<u>110,979</u>
TOTAL GENERAL FUND	<u>\$ 4,401,245</u>	<u>\$ 4,401,245</u>	<u>\$ 4,052,994</u>	<u>\$ 348,251</u>

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TOWNSHIP MOTOR FUEL TAX FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
MFT Income	\$ -	\$ -	\$ 948,850	\$ 948,850
Interest on Investments	-	-	1,866	1,866
All Other				
Other	-	-	435	435
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>951,151</u>	<u>951,151</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	-	-	1,089,020	(1,089,020)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,089,020</u>	<u>(1,089,020)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(137,869)</u>	<u>(137,869)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(68,357)	(68,357)
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>(68,357)</u>	<u>(68,357)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(206,226)</u>	<u>\$ (206,226)</u>
Fund Balance - Beginning of Year			<u>856,504</u>	
Fund Balance - End of Year			<u>\$ 650,278</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY MOTOR FUEL TAX FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Intergovernmental				
MFT Income	\$ 311,000	\$ 311,000	\$ 467,124	\$ 156,124
Interest on Investments	1,000	1,000	872	(128)
All Other				
Reimbursements	<u>89,000</u>	<u>89,000</u>	<u>4,655</u>	<u>(84,345)</u>
TOTAL REVENUES	<u>401,000</u>	<u>401,000</u>	<u>472,651</u>	<u>71,651</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	<u>350,000</u>	<u>350,000</u>	<u>391,008</u>	<u>(41,008)</u>
TOTAL EXPENDITURES	<u>350,000</u>	<u>350,000</u>	<u>391,008</u>	<u>(41,008)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>51,000</u>	<u>51,000</u>	<u>81,643</u>	<u>30,643</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(89,000)</u>	<u>(89,000)</u>	<u>-</u>	<u>89,000</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>(89,000)</u>	<u>(89,000)</u>	<u>-</u>	<u>89,000</u>
Net Change in Fund Balance	<u>\$ (38,000)</u>	<u>\$ (38,000)</u>	81,643	<u>\$ 119,643</u>
Fund Balance - Beginning of Year			<u>366,836</u>	
Fund Balance - End of Year			<u>\$ 448,479</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY HIGHWAY
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Tax	\$ 171,125	\$ 171,125	\$ 167,186	\$ (3,939)
Intergovernmental				
Grant Income	10,000	10,000	-	(10,000)
Interest Income	200	200	-	(200)
All Other				
Reimbursements	89,000	89,000	-	(89,000)
Miscellaneous	15,000	15,000	44,947	29,947
TOTAL REVENUES	<u>285,325</u>	<u>285,325</u>	<u>212,133</u>	<u>(73,192)</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Salaries	300,000	300,000	252,688	47,312
Maintenance	86,000	86,000	62,992	23,008
Telephone	1,700	1,700	1,867	(167)
Utilities	5,000	5,000	3,655	1,345
Rental	3,000	3,000	1,243	1,757
Travel	1,000	1,000	403	597
Publishing	800	800	374	426
Professional Fees	6,000	6,000	-	6,000
Dues	850	850	749	101
Training	1,000	1,000	1,785	(785)
Auto Expense	40,000	40,000	31,133	8,867
Supplies	10,500	10,500	8,708	1,792
Equipment	30,000	30,000	6,253	23,747
Interest	7,000	7,000	2,199	4,801
Office Supplies	2,100	2,100	350	1,750
Miscellaneous	3,700	3,700	3,043	657
<i>Capital Outlay</i>	228,500	228,500	-	228,500
<i>Debt Service</i>	-	-	31,422	(31,422)
TOTAL EXPENDITURES	<u>727,150</u>	<u>727,150</u>	<u>408,864</u>	<u>318,286</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(441,825)</u>	<u>(441,825)</u>	<u>(196,731)</u>	<u>245,094</u>

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual-Concluded
 COUNTY HIGHWAY
 November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	150,000	150,000	-	(150,000)
Operating Transfer In	285,000	285,000	63,867	(221,133)
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>435,000</u>	<u>435,000</u>	<u>63,867</u>	<u>(371,133)</u>
Net Change in Fund Balance	<u>\$ (6,825)</u>	<u>\$ (6,825)</u>	<u>(132,864)</u>	<u>\$ (126,039)</u>
Fund Balance - Beginning of Year			<u>577,640</u>	
Fund Balance - End of Year			<u>\$ 444,776</u>	

See accompanying notes to required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Notes to Required Supplementary Information
November 30, 2015

NOTE A - Budgets and Budgetary Information

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

- a. In accordance with state statute, prior to November 1, all offices submit to the County Board, a proposed operating budget for the fiscal year commencing the following December 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- b. The budget is then open for public inspection for 30 days in the office of the County Clerk.
- c. Prior to November 30, the budget is legally enacted through passage of an ordinance.
- d. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and Fiduciary Funds.
- e. Appropriations lapse at the end of each fiscal year.

The County Board may authorize supplemental appropriations during the year.

The following funds did not have a budget for the fiscal year ended November 30, 2015:
Township Motor Fuel, Soft Drink, Township Bridge, Holding, State's Attorney Grant,
and Commissary.

NOTE B - Stewardship, Compliance, and Accountability

The following funds' expenditures exceeded the budget amount for such expenditures:

County Motor Fuel	Probation
Ambulance	Tax Sale Automation
Drug Traffic Prevention	

OTHER SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Original Budget, Final Budget, and Actual

AMBULANCE FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 641,900	\$ 641,900	\$ 576,879	\$ (65,021)
Miscellaneous	-	-	2,776	2,776
TOTAL REVENUES	641,900	641,900	579,655	(62,245)
EXPENDITURES				
Salaries	478,000	478,000	532,890	(54,890)
Insurance	-	-	23,042	(23,042)
Telephone	2,000	2,000	2,163	(163)
Auto Expense	40,000	40,000	38,042	1,958
Professional Fees	25,000	25,000	18,695	6,305
Supplies	40,000	40,000	48,412	(8,412)
Office Supplies	3,000	3,000	3,566	(566)
Maintenance	15,500	15,500	3,699	11,801
Postage	2,000	2,000	614	1,386
Dues	2,000	2,000	2,610	(610)
Medical	1,000	1,000	4,308	(3,308)
Training	2,000	2,000	120	1,880
Publishing	750	750	468	282
Uniforms	1,500	1,500	1,507	(7)
Equipment	110,000	110,000	-	110,000
Depreciation	-	-	59,400	(59,400)
Miscellaneous	5,600	5,600	723	4,877
TOTAL EXPENDITURES	728,350	728,350	740,259	(11,909)
Excess (Deficiency) of Revenues Over Expenditures	(86,450)	(86,450)	(160,604)	(74,154)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USE):	-	-	-	-
Net Change in Fund Balance	<u>\$ (86,450)</u>	<u>\$ (86,450)</u>	(160,604)	<u>\$ (74,154)</u>
Fund Balance - Beginning of Year			<u>396,165</u>	
Fund Balance - End of Year			<u>\$ 235,561</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Original Budget, Final Budget, and Actual
ENHANCED 911 FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services	\$ 216,000	\$ 216,000	\$ 188,827	\$ (27,173)
TOTAL REVENUES	<u>216,000</u>	<u>216,000</u>	<u>188,827</u>	<u>(27,173)</u>
EXPENDITURES				
Salaries	60,600	60,600	59,405	1,195
Insurance	17,700	17,700	17,416	284
Telephone	55,000	55,000	80,842	(25,842)
Auto Expense	-	-	1,594	(1,594)
Professional Fees	75,000	75,000	57,218	17,782
Supplies	255	255	1,189	(934)
Office Supplies	2,000	2,000	427	1,573
Maintenance	10,000	10,000	655	9,345
Postage	450	450	-	450
Dues	300	300	548	(248)
Training	3,600	3,600	886	2,714
Publishing	300	300	-	300
Travel	3,000	3,000	-	3,000
IMRF	5,800	5,800	4,741	1,059
Equipment	5,000	5,000	1,182	3,818
Depreciation	-	-	1,186	(1,186)
Miscellaneous	2,000	2,000	88	1,912
TOTAL EXPENDITURES	<u>241,005</u>	<u>241,005</u>	<u>227,377</u>	<u>13,628</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,005)</u>	<u>(25,005)</u>	<u>(38,550)</u>	<u>(13,545)</u>
OTHER FINANCING SOURCES (USES)				
Interest Income	5	5	5	-
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCS (USES)	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	(38,545)	<u>\$ (13,545)</u>
Fund Balance - Beginning of Year			<u>105,787</u>	
Fund Balance - End of Year			<u>\$ 67,242</u>	

WHITE COUNTY, ILLINOIS
Combining Balance Sheet
November 30, 2015

SPECIAL REVENUE FUNDS

	County Bridge	Drug Traffic Prevention	Law Library	Court Document Storage	Probation Service Fund	Child Support	Court Automation
ASSETS							
Restricted Cash	\$ 289,649	\$ 11,595	\$ 5,286	\$ 150,914	\$ 32,245	\$ 57,831	\$ 37,579
Investments	-	30,000	-	112,527	-	-	75,242
Prepaid Insurance	-	-	-	-	-	-	-
Accounts Receivable	8,925	6,085	300	2,539	2,351	-	2,862
Accrued Interest	-	109	-	270	-	-	181
TOTAL ASSETS	\$ 298,574	\$ 47,789	\$ 5,586	\$ 266,250	\$ 34,596	\$ 57,831	\$ 115,864
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ 2,209	\$ -	\$ 34,880	\$ -	\$ -
Due To Others	-	-	-	-	-	-	-
Payroll Tax Liabilities	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	2,209	-	34,880	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	298,574	-	-	-	-	57,831	-
Assigned	-	47,789	3,377	266,250	(284)	-	115,864
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	298,574	47,789	3,377	266,250	(284)	57,831	115,864
TOTAL LIABILITIES AND FUND BALANCES	\$ 298,574	\$ 47,789	\$ 5,586	\$ 266,250	\$ 34,596	\$ 57,831	\$ 115,864

WHITE COUNTY, ILLINOIS
Combining Balance Sheet-Continued
November 30, 2015

SPECIAL REVENUE FUNDS

	Sheriff's Drug Forfeiture	Arrestee's Medical Cost	Tort Immunity	Tuberculosis	IMRF	Social Security	Soft Drink
ASSETS							
Restricted Cash	\$ 4,029	\$ 10,015	\$ 196,638	\$ 11,449	\$ 222,803	\$ 245,754	\$ 1,511
Investments	-	-	-	-	-	-	-
Prepaid Insurance	-	-	26,394	-	-	-	-
Accounts Receivable	-	328	34,079	531	33,727	28,568	-
Accrued Interest	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,029	\$ 10,343	\$ 257,111	\$ 11,980	\$ 256,530	\$ 274,322	\$ 1,511
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Others	-	-	-	-	50,069	-	-
Payroll Tax Liabilities	-	-	605	-	-	-	-
TOTAL LIABILITIES	-	-	605	-	50,069	-	-
FUND BALANCES							
Nonspendable	-	-	26,394	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	230,112	11,980	206,461	274,322	-
Assigned	4,029	10,343	-	-	-	-	1,511
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	4,029	10,343	256,506	11,980	206,461	274,322	1,511
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,029	\$ 10,343	\$ 257,111	\$ 11,980	\$ 256,530	\$ 274,322	\$ 1,511

WHITE COUNTY, ILLINOIS
Combining Balance Sheet-Continued
November 30, 2015

SPECIAL REVENUE FUNDS

	Township Bridge	Federal Aid Matching	Document Storage	DUI Equipment	Tax Sale Automation	GIS	Holding
ASSETS							
Restricted Cash	\$ 119,714	\$ 395,543	\$ 42,988	\$ 6,184	\$ 14,908	\$ 114,263	\$ 564
Investments	-	-	17,724	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-	-
Accounts Receivable	7,131	8,926	-	-	245	-	-
Accrued Interest	-	-	20	-	-	-	-
TOTAL ASSETS	\$ 126,845	\$ 404,469	\$ 60,732	\$ 6,184	\$ 15,153	\$ 114,263	\$ 564
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts Payable	\$ 26,919	\$ -	\$ -	\$ -	\$ -	\$ 140	\$ -
Due To Others	-	-	-	-	-	-	-
Payroll Tax Liabilities	-	-	-	-	-	-	-
TOTAL LIABILITIES	26,919	-	-	-	-	140	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	99,926	-	-	-	-	-	-
Committed	-	404,469	-	-	15,153	-	564
Assigned	-	-	60,732	6,184	-	114,123	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	99,926	404,469	60,732	6,184	15,153	114,123	564
TOTAL LIABILITIES AND FUND BALANCES	\$ 126,845	\$ 404,469	\$ 60,732	\$ 6,184	\$ 15,153	\$ 114,263	\$ 564

WHITE COUNTY, ILLINOIS
Combining Balance Sheet-Concluded
November 30, 2015

SPECIAL REVENUE FUNDS

	Sexually Transmitted Disease	Bad Check Fee	Police Vehicle	Coroner Operations	States Attorney Grant	Death Certificate Surcharge	Commissary	Total Non-Major Funds
ASSETS								
Restricted Cash	\$ 511	\$ 1,906	\$ 1,028	\$ 3,171	\$ 602	\$ 3,320	\$ 41,873	\$ 2,023,873
Investments	-	-	-	-	-	-	-	235,493
Prepaid Insurance	-	-	-	-	-	-	-	26,394
Accounts Receivable	-	-	63	-	-	-	-	136,660
Accrued Interest	-	-	-	-	-	-	-	580
TOTAL ASSETS	\$ 511	\$ 1,906	\$ 1,091	\$ 3,171	\$ 602	\$ 3,320	\$ 41,873	\$ 2,423,000
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 8,375	\$ -	\$ -	\$ 72,523
Due To Others	-	-	-	-	-	-	1,650	51,719
Payroll Tax Liabilities	-	-	-	-	-	-	-	605
TOTAL LIABILITIES	-	-	-	-	8,375	-	1,650	124,847
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	26,394
Restricted	-	-	-	-	(7,773)	-	-	92,153
Committed	-	-	-	3,171	-	-	-	1,502,637
Assigned	511	1,906	1,091	-	-	3,320	40,223	676,969
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	511	1,906	1,091	3,171	(7,773)	3,320	40,223	2,298,153
TOTAL LIABILITIES AND FUND BALANCES	\$ 511	\$ 1,906	\$ 1,091	\$ 3,171	\$ 602	\$ 3,320	\$ 41,873	\$ 2,423,000

WHITE COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2015

	SPECIAL REVENUE FUNDS						
	County Bridge	Drug Traffic Prevention	Law Library	Court Document Storage	Probation Service Fund	Child Support	Court Automation
REVENUES							
Taxes	\$ 82,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	4,076	-
Charges for Services	-	32,018	3,875	16,268	35,196	8,272	17,023
Interest on Investments	-	304	-	487	-	-	325
All Other	3,651	29,057	-	-	-	-	-
TOTAL REVENUES	85,874	61,379	3,875	16,755	35,196	12,348	17,348
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	-	-	-	-	-
Public Safety	-	63,502	-	-	-	-	-
Judiciary and Legal	-	-	7,918	945	-	8,459	15,821
Transportation	97,776	-	-	-	-	-	-
Corrections	-	-	-	-	34,880	-	-
Health and Welfare	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	97,776	63,502	7,918	945	34,880	8,459	15,821
Excess (Deficiency) of Revenues Over Expenditures	(11,902)	(2,123)	(4,043)	15,810	316	3,889	1,527
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	7,450	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	7,450	-	-	-	-
Net Change in Fund Balances	(11,902)	(2,123)	3,407	15,810	316	3,889	1,527
Fund Balances - Beginning of Year	310,476	49,912	(30)	250,440	(600)	53,942	114,337
Fund Balances - End of Year	\$ 298,574	\$ 47,789	\$ 3,377	\$ 266,250	\$ (284)	\$ 57,831	\$ 115,864

WHITE COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued
For the Year Ended November 30, 2015

SPECIAL REVENUE FUNDS

	Sheriff's Drug Forfeiture	Arrestee's Medical Cost	Tort Immunity	Tuberculosis	IMRF	Social Security	Soft Drink
REVENUES							
Taxes	\$ -	\$ -	\$ 312,404	\$ 4,890	\$ 269,627	\$ 226,555	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,755	4,284	32,549	-	-	-	2,422
Interest on Investments	-	-	-	-	-	-	-
All Other	-	-	-	-	36,539	36,122	-
TOTAL REVENUES	<u>3,755</u>	<u>4,284</u>	<u>344,953</u>	<u>4,890</u>	<u>306,166</u>	<u>262,677</u>	<u>2,422</u>
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	346,536	-	298,118	238,680	-
Public Safety	-	-	-	-	-	-	-
Judiciary and Legal	-	5,824	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	2,223
Health and Welfare	-	-	-	4,293	-	-	-
Economic Development	-	-	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>5,824</u>	<u>346,536</u>	<u>4,293</u>	<u>298,118</u>	<u>238,680</u>	<u>2,223</u>
Excess (Deficiency) of Revenues Over Expenditures	3,755	(1,540)	(1,583)	597	8,048	23,997	199
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	20,000	-	51,511	-	-
Operating Transfers Out	-	-	(4,060)	-	(10,733)	(9,082)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>15,940</u>	<u>-</u>	<u>40,778</u>	<u>(9,082)</u>	<u>-</u>
Net Change in Fund Balances	3,755	(1,540)	14,357	597	48,826	14,915	199
Fund Balances - Beginning of Year	274	11,883	242,149	11,383	157,635	259,407	1,312
Fund Balances - End of Year	<u>\$ 4,029</u>	<u>\$ 10,343</u>	<u>\$ 256,506</u>	<u>\$ 11,980</u>	<u>\$ 206,461</u>	<u>\$ 274,322</u>	<u>\$ 1,511</u>

WHITE COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued
For the Year Ended November 30, 2015

SPECIAL REVENUE FUNDS

	Township Bridge	Federal Aid Matching	Document Storage	DUI Equipment	Tax Sale Automation	GIS	Holding
REVENUES							
Taxes	\$ -	\$ 82,223	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	175,463	2,971	-	-	-	-	-
Charges for Services	-	-	21,114	3,056	1,348	44,236	-
Interest on Investments	72	-	303	-	-	-	-
All Other	7,071	-	-	-	-	-	28
TOTAL REVENUES	<u>182,606</u>	<u>85,194</u>	<u>21,417</u>	<u>3,056</u>	<u>1,348</u>	<u>44,236</u>	<u>28</u>
EXPENDITURES							
<i>Current:</i>							
General Government	-	-	13,703	-	9,170	-	-
Public Safety	-	-	-	-	-	-	-
Judiciary and Legal	-	-	-	-	-	-	-
Transportation	224,344	80,567	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	14,139	-
<i>Capital Outlay</i>	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>224,344</u>	<u>80,567</u>	<u>13,703</u>	<u>-</u>	<u>9,170</u>	<u>14,139</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(41,738)	4,627	7,714	3,056	(7,822)	30,097	28
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	8,204	-	-	-	-	-	1,580,013
Operating Transfers Out	-	(3,714)	-	(8,366)	-	-	(1,580,013)
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,204</u>	<u>(3,714)</u>	<u>-</u>	<u>(8,366)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(33,534)	913	7,714	(5,310)	(7,822)	30,097	28
Fund Balances - Beginning of Year	133,460	403,556	53,018	11,494	22,975	84,026	536
Fund Balances - End of Year	<u>\$ 99,926</u>	<u>\$ 404,469</u>	<u>\$ 60,732</u>	<u>\$ 6,184</u>	<u>\$ 15,153</u>	<u>\$ 114,123</u>	<u>\$ 564</u>

WHITE COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Concluded
For the Year Ended November 30, 2015

SPECIAL REVENUE FUNDS

	Sexually Transmitted Disease	Bad Check Fee	Police Vehicle	Coroner Operations	States Attorney Grant	Death Certificate Surcharge	Commissary	Total Non-Major Funds
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 977,922
Intergovernmental	-	-	-	-	9,100	-	-	191,610
Charges for Services	-	700	1,113	1,409	-	4,335	34,681	267,654
Interest on Investments	-	-	-	-	-	-	50	1,541
All Other	-	-	-	-	-	-	111,444	223,912
TOTAL REVENUES	<u>-</u>	<u>700</u>	<u>1,113</u>	<u>1,409</u>	<u>9,100</u>	<u>4,335</u>	<u>146,175</u>	<u>1,662,639</u>
EXPENDITURES								
<i>Current:</i>								
General Government	-	-	-	-	-	-	-	906,207
Public Safety	-	-	-	-	-	-	-	63,502
Judiciary and Legal	-	-	-	-	19,273	480	-	58,720
Transportation	-	-	-	-	-	-	-	402,687
Corrections	-	-	-	-	-	-	111,445	148,548
Health and Welfare	-	-	-	-	-	-	-	4,293
Economic Development	-	-	-	-	-	-	-	14,139
<i>Capital Outlay</i>	-	-	-	-	-	-	-	-
<i>Debt Service</i>	-	-	-	-	-	3,848	-	3,848
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,273</u>	<u>4,328</u>	<u>111,445</u>	<u>1,601,944</u>
Excess (Deficiency) of Revenues Over Expenditures	-	700	1,113	1,409	(10,173)	7	34,730	60,695
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	1,667,178
Operating Transfers Out	-	-	(4,190)	-	-	-	(19,500)	(1,639,658)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(4,190)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,500)</u>	<u>27,520</u>
Net Change in Fund Balances	-	700	(3,077)	1,409	(10,173)	7	15,230	88,215
Fund Balances - Beginning of Year	511	1,206	4,168	1,762	2,400	3,313	24,993	2,209,938
Fund Balances - End of Year	<u>\$ 511</u>	<u>\$ 1,906</u>	<u>\$ 1,091</u>	<u>\$ 3,171</u>	<u>\$ (7,773)</u>	<u>\$ 3,320</u>	<u>\$ 40,223</u>	<u>\$ 2,298,153</u>

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
COUNTY BRIDGE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Tax	\$ 84,155	\$ 84,155	\$ 82,223	\$ (1,932)
Interest Income	100	100	-	(100)
All Other	<u>15,000</u>	<u>15,000</u>	<u>3,651</u>	<u>(11,349)</u>
TOTAL REVENUES	<u>99,255</u>	<u>99,255</u>	<u>85,874</u>	<u>(13,381)</u>
EXPENDITURES				
<i>Current:</i>				
Transportation				
Bridge Maintenance	97,000	97,000	97,776	(776)
<i>Capital Outlay</i>	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
TOTAL EXPENDITURES	<u>207,000</u>	<u>207,000</u>	<u>97,776</u>	<u>109,224</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(107,745)</u>	<u>(107,745)</u>	<u>(11,902)</u>	<u>95,843</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (107,745)</u>	<u>\$ (107,745)</u>	(11,902)	<u>\$ 95,843</u>
Fund Balance - Beginning of Year			<u>310,476</u>	
Fund Balance - End of Year			<u>\$ 298,574</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG TRAFFIC PREVENTION FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Drug Traffic Prevention Fees	\$ 25,000	\$ 25,000	\$ 3,175	\$ (21,825)
Anti-Crime Fees	-	-	28,843	28,843
Interest on Investments	-	-	304	304
All Other	-	-	29,057	29,057
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>61,379</u>	<u>36,379</u>
EXPENDITURES				
<i>Current:</i>				
Public Safety				
Salaries	40,000	40,000	49,307	(9,307)
Professional Fees	-	-	6,295	(6,295)
Supplies	-	-	2,500	(2,500)
Miscellaneous	-	-	5,400	(5,400)
TOTAL EXPENDITURES	<u>40,000</u>	<u>40,000</u>	<u>63,502</u>	<u>(23,502)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(2,123)</u>	<u>12,877</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(7,650)</u>	<u>(7,650)</u>	<u>-</u>	<u>7,650</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7,650)</u>	<u>(7,650)</u>	<u>-</u>	<u>7,650</u>
Net Change in Fund Balance	<u>\$ (22,650)</u>	<u>\$ (22,650)</u>	(2,123)	<u>\$ 20,527</u>
Fund Balance - Beginning of Year			<u>49,912</u>	
Fund Balance - End of Year			<u>\$ 47,789</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LAW LIBRARY FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Library Fees	\$ 4,200	\$ 4,200	\$ 3,875	\$ (325)
TOTAL REVENUES	4,200	4,200	3,875	(325)
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Dues/Subscriptions	-	-	185	(185)
Equipment	-	-	100	(100)
Books	11,650	11,650	7,633	4,017
TOTAL EXPENDITURES	11,650	11,650	7,918	3,732
Excess (Deficiency) of Revenues Over Expenditures	(7,450)	(7,450)	(4,043)	3,407
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	7,450	7,450	7,450	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	7,450	7,450	7,450	-
Net Change in Fund Balance	\$ -	\$ -	3,407	\$ 3,407
Fund Balance - Beginning of Year			(30)	
Fund Balance - End of Year			\$ 3,377	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT DOCUMENT STORAGE FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Document Storage	\$ 11,520	\$ 11,520	\$ 16,268	\$ 4,748
Interest on Investments	-	-	487	487
TOTAL REVENUES	<u>11,520</u>	<u>11,520</u>	<u>16,755</u>	<u>5,235</u>
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Maintenance	2,000	2,000	-	2,000
Professional Fees	40,000	40,000	-	40,000
Supplies	3,500	3,500	945	2,555
<i>Capital Outlay</i>	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>
TOTAL EXPENDITURES	<u>96,500</u>	<u>96,500</u>	<u>945</u>	<u>95,555</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(84,980)</u>	<u>(84,980)</u>	<u>15,810</u>	<u>100,790</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (84,980)</u>	<u>\$ (84,980)</u>	15,810	<u>\$ 100,790</u>
Fund Balance - Beginning of Year			<u>250,440</u>	
Fund Balance - End of Year			<u>\$ 266,250</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PROBATION SERVICE FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Probation Service Fees	\$ 33,500	\$ 33,500	\$ 35,196	\$ 1,696
TOTAL REVENUES	<u>33,500</u>	<u>33,500</u>	<u>35,196</u>	<u>1,696</u>
EXPENDITURES				
<i>Current:</i>				
Corrections				
Professional Fees	33,500	33,500	34,880	(1,380)
TOTAL EXPENDITURES	<u>33,500</u>	<u>33,500</u>	<u>34,880</u>	<u>(1,380)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>316</u>	<u>316</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	316	<u>\$ 316</u>
Fund Balance - Beginning of Year			(600)	
Fund Balance - End of Year			<u>\$ (284)</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CHILD SUPPORT COLLECTION FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Intergovernmental				
State Grant	\$ -	\$ -	\$ 4,076	\$ 4,076
Charges for Services				
Fees	<u>10,400</u>	<u>10,400</u>	<u>8,272</u>	<u>(2,128)</u>
TOTAL REVENUES	<u>10,400</u>	<u>10,400</u>	<u>12,348</u>	<u>1,948</u>
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Salaries	9,250	9,250	-	9,250
Office Supplies	2,000	2,000	-	2,000
Travel	1,000	1,000	-	1,000
Maintenance	2,000	2,000	8,459	(6,459)
<i>Capital Outlay</i>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
TOTAL EXPENDITURES	<u>18,250</u>	<u>18,250</u>	<u>8,459</u>	<u>9,791</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,850)</u>	<u>(7,850)</u>	<u>3,889</u>	<u>11,739</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,850)</u>	<u>\$ (7,850)</u>	3,889	<u>\$ 11,739</u>
Fund Balance - Beginning of Year			<u>53,942</u>	
Fund Balance - End of Year			<u>\$ 57,831</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT AUTOMATION FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Court Automation	\$ 11,175	\$ 11,175	\$ 17,023	\$ 5,848
Interest on Investments	480	480	325	(155)
	11,655	11,655	17,348	5,693
TOTAL REVENUES				
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Maintenance	15,500	15,500	11,239	4,261
Publishing and Printing	-	-	285	(285)
Supplies	4,100	4,100	1,581	2,519
Equipment	19,000	19,000	2,716	16,284
	38,600	38,600	15,821	22,779
TOTAL EXPENDITURES				
Excess (Deficiency) of Revenues Over Expenditures	(26,945)	(26,945)	1,527	28,472
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balance	\$ (26,945)	\$ (26,945)	1,527	\$ 28,472
Fund Balance - Beginning of Year			114,337	
Fund Balance - End of Year			\$ 115,864	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SHERIFF'S DRUG FORFEITURE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Fees	\$ 500	\$ 500	\$ 3,755	\$ 3,255
TOTAL REVENUES	<u>500</u>	<u>500</u>	<u>3,755</u>	<u>3,255</u>
EXPENDITURES				
Professional Fees	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500)</u>	<u>(500)</u>	<u>3,755</u>	<u>4,255</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (500)</u>	<u>\$ (500)</u>	3,755	<u>\$ 4,255</u>
Fund Balance - Beginning of Year			<u>274</u>	
Fund Balance - End of Year			<u>\$ 4,029</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ARRESTEE'S MEDICAL COST FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Fees	\$ 2,000	\$ 2,000	\$ 4,284	\$ 2,284
TOTAL REVENUES	<u>2,000</u>	<u>2,000</u>	<u>4,284</u>	<u>2,284</u>
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Medical	20,000	20,000	5,824	14,176
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>5,824</u>	<u>14,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,000)</u>	<u>(18,000)</u>	<u>(1,540)</u>	<u>16,460</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>	(1,540)	<u>\$ 16,460</u>
Fund Balance - Beginning of Year			<u>11,883</u>	
Fund Balance - End of Year			<u>\$ 10,343</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TORT IMMUNITY FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Tax	\$ 319,760	\$ 319,760	\$ 312,404	\$ (7,356)
Charges for Services				
Jail Reimbursement	<u>33,485</u>	<u>33,485</u>	<u>32,549</u>	<u>(936)</u>
TOTAL REVENUES	<u>353,245</u>	<u>353,245</u>	<u>344,953</u>	<u>(8,292)</u>
EXPENDITURES				
<i>Current:</i>				
General Government				
Insurance	363,245	363,245	346,036	17,209
Professional Fees	<u>10,000</u>	<u>10,000</u>	<u>500</u>	<u>9,500</u>
TOTAL EXPENDITURES	<u>373,245</u>	<u>373,245</u>	<u>346,536</u>	<u>26,709</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(1,583)</u>	<u>18,417</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	20,000	20,000	20,000	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>(4,060)</u>	<u>(4,060)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,000</u>	<u>20,000</u>	<u>15,940</u>	<u>(4,060)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	14,357	<u>\$ 14,357</u>
Fund Balance - Beginning of Year			<u>242,149</u>	
Fund Balance - End of Year			<u>\$ 256,506</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TUBERCULOSIS FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Tax	\$ 5,000	\$ 5,000	\$ 4,890	\$ (110)
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>4,890</u>	<u>(110)</u>
EXPENDITURES				
<i>Current:</i>				
Health and Welfare				
Salaries	3,000	3,000	3,000	-
Telephone	1,250	1,250	1,201	49
Supplies	550	550	60	490
Medical	7,300	7,300	-	7,300
Miscellaneous	650	650	-	650
Dues/Subscriptions	50	50	32	18
TOTAL EXPENDITURES	<u>12,800</u>	<u>12,800</u>	<u>4,293</u>	<u>8,507</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,800)</u>	<u>(7,800)</u>	<u>597</u>	<u>8,397</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,800)</u>	<u>\$ (7,800)</u>	597	<u>\$ 8,397</u>
Fund Balance - Beginning of Year			<u>11,383</u>	
Fund Balance - End of Year			<u>\$ 11,980</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
IMRF
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Taxes	\$ 275,975	\$ 275,975	\$ 269,627	\$ (6,348)
All Other				
Jail Reimbursement	47,670	47,670	32,998	(14,672)
Other	52,330	52,330	3,541	(48,789)
TOTAL REVENUES	<u>375,975</u>	<u>375,975</u>	<u>306,166</u>	<u>(69,809)</u>
EXPENDITURES				
<i>Current:</i>				
General Government				
IMRF	375,975	375,975	296,994	78,981
Miscellaneous	-	-	1,124	(1,124)
TOTAL EXPENDITURES	<u>375,975</u>	<u>375,975</u>	<u>298,118</u>	<u>77,857</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>8,048</u>	<u>8,048</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	51,511	51,511
Operating Transfer Out	-	-	(10,733)	(10,733)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>40,778</u>	<u>40,778</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	48,826	<u>\$ 48,826</u>
Fund Balance - Beginning of Year			<u>157,635</u>	
Fund Balance - End of Year			<u>\$ 206,461</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SOCIAL SECURITY FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Taxes	\$ 221,900	\$ 221,900	\$ 226,555	\$ 4,655
All Other				
Jail Reimbursement	44,100	44,100	33,940	(10,160)
Other	-	-	2,182	2,182
	<u>266,000</u>	<u>266,000</u>	<u>262,677</u>	<u>(3,323)</u>
TOTAL REVENUES				
EXPENDITURES				
<i>Current:</i>				
General Government				
Social Security	266,000	266,000	238,680	27,320
	<u>266,000</u>	<u>266,000</u>	<u>238,680</u>	<u>27,320</u>
TOTAL EXPENDITURES				
Excess (Deficiency) of Revenues Over Expenditures	-	-	23,997	23,997
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(9,082)	(9,082)
	<u>-</u>	<u>-</u>	<u>(9,082)</u>	<u>(9,082)</u>
TOTAL OTHER FINANCING SOURCS (USES)				
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	14,915	<u>\$ 14,915</u>
Fund Balance - Beginning of Year			<u>259,407</u>	
Fund Balance - End of Year			<u>\$ 274,322</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SOFT DRINK FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Fees	\$ -	\$ -	\$ 2,422	\$ 2,422
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>2,422</u>	<u>2,422</u>
EXPENDITURES				
<i>Current:</i>				
Corrections				
Supplies	-	-	2,223	(2,223)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,223</u>	<u>(2,223)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>199</u>	<u>199</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	199	<u>\$ 199</u>
Fund Balance - Beginning of Year			<u>1,312</u>	
Fund Balance - End of Year			<u>\$ 1,511</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TOWNSHIP BRIDGE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Intergovernmental				
Grant Income	\$ -	\$ -	\$ 175,463	\$ 175,463
Interest on Investments	-	-	72	72
All Other	-	-	7,071	7,071
	<u>-</u>	<u>-</u>	<u>182,606</u>	<u>182,606</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>182,606</u>	<u>182,606</u>
EXPENDITURES				
<i>Current:</i>				
Transportation				
Engineering	-	-	44,618	(44,618)
Bridge Maintenance	-	-	179,726	(179,726)
	<u>-</u>	<u>-</u>	<u>224,344</u>	<u>(224,344)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>224,344</u>	<u>(224,344)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(41,738)</u>	<u>(41,738)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	8,204	8,204
Operating Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>8,204</u>	<u>8,204</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>8,204</u>	<u>8,204</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(33,534)</u>	<u>\$ (33,534)</u>
Fund Balance - Beginning of Year			<u>133,460</u>	
Fund Balance - End of Year			<u>\$ 99,926</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
FEDERAL AID MATCHING FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 84,155	\$ 84,155	\$ 82,223	\$ (1,932)
Intergovernmental				
Grant Income	-	-	2,971	2,971
Interest Income	25	25	-	(25)
TOTAL REVENUES	<u>84,180</u>	<u>84,180</u>	<u>85,194</u>	<u>1,014</u>
EXPENDITURES				
<i>Current:</i>				
Transportation				
Bridge Maintenance	160,000	160,000	50,101	109,899
Engineering	50,000	50,000	30,466	19,534
TOTAL EXPENDITURES	<u>210,000</u>	<u>210,000</u>	<u>80,567</u>	<u>129,433</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(125,820)</u>	<u>(125,820)</u>	<u>4,627</u>	<u>130,447</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(3,714)	(3,714)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(3,714)</u>	<u>(3,714)</u>
Net Change in Fund Balance	<u>\$ (125,820)</u>	<u>\$ (125,820)</u>	913	<u>\$ 126,733</u>
Fund Balance - Beginning of Year			<u>403,556</u>	
Fund Balance - End of Year			<u>\$ 404,469</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DOCUMENT STORAGE FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Document Storage	\$ 13,500	\$ 13,500	\$ 21,114	\$ 7,614
Interest on Investments	-	-	303	303
TOTAL REVENUES	13,500	13,500	21,417	7,917
EXPENDITURES				
<i>Current:</i>				
General Government				
Professional Fees	6,000	6,000	10,024	(4,024)
Office Supplies	2,200	2,200	-	2,200
Equipment	12,620	12,620	3,679	8,941
TOTAL EXPENDITURES	20,820	20,820	13,703	7,117
Excess (Deficiency) of Revenues Over Expenditures	(7,320)	(7,320)	7,714	15,034
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	\$ (7,320)	\$ (7,320)	7,714	\$ 15,034
Fund Balance - Beginning of Year			53,018	
Fund Balance - End of Year			\$ 60,732	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DUI EQUIPMENT FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
DUI Equipment Fees	\$ 2,000	\$ 2,000	\$ 3,056	\$ 1,056
TOTAL REVENUES	<u>2,000</u>	<u>2,000</u>	<u>3,056</u>	<u>1,056</u>
EXPENDITURES				
Equipment	13,250	13,250	-	13,250
TOTAL EXPENDITURES	<u>13,250</u>	<u>13,250</u>	<u>-</u>	<u>13,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,250)</u>	<u>(11,250)</u>	<u>3,056</u>	<u>14,306</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(8,366)	(8,366)
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>(8,366)</u>	<u>(8,366)</u>
Net Change in Fund Balance	<u>\$ (11,250)</u>	<u>\$ (11,250)</u>	(5,310)	<u>\$ 5,940</u>
Fund Balance - Beginning of Year			<u>11,494</u>	
Fund Balance - End of Year			<u>\$ 6,184</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX SALE AUTOMATION FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Tax Sale Automation Fees	\$ 3,000	\$ 3,000	\$ 1,348	\$ (1,652)
TOTAL REVENUES	<u>3,000</u>	<u>3,000</u>	<u>1,348</u>	<u>(1,652)</u>
EXPENDITURES				
<i>Current:</i>				
General Government				
Travel	300	300	1,116	(816)
Professional Fees	1,000	1,000	4,089	(3,089)
Training	300	300	616	(316)
Supplies	-	-	544	(544)
Equipment	-	-	2,805	(2,805)
TOTAL EXPENDITURES	<u>1,600</u>	<u>1,600</u>	<u>9,170</u>	<u>(7,570)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,400</u>	<u>1,400</u>	<u>(7,822)</u>	<u>(9,222)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,400</u>	<u>\$ 1,400</u>	(7,822)	<u>\$ (9,222)</u>
Fund Balance - Beginning of Year			<u>22,975</u>	
Fund Balance - End of Year			<u>\$ 15,153</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GIS SYSTEMS FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
GIS System Fees	\$ 36,000	\$ 36,000	\$ 44,236	\$ 8,236
TOTAL REVENUES	<u>36,000</u>	<u>36,000</u>	<u>44,236</u>	<u>8,236</u>
EXPENDITURES				
<i>Current:</i>				
Maintenance	6,000	6,000	-	6,000
Professional Fees	24,000	24,000	14,139	9,861
TOTAL EXPENDITURES	<u>30,000</u>	<u>30,000</u>	<u>14,139</u>	<u>15,861</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,000</u>	<u>6,000</u>	<u>30,097</u>	<u>24,097</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 6,000</u>	<u>\$ 6,000</u>	30,097	<u>\$ 24,097</u>
Fund Balance - Beginning of Year			<u>84,026</u>	
Fund Balance - End of Year			<u>\$ 114,123</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HOLDING FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Other Income	\$ -	\$ -	\$ 28	\$ 28
TOTAL REVENUES	-	-	28	28
TOTAL EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	28	28
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	1,580,013	1,580,013
Operating Transfer Out	-	-	(1,580,013)	(1,580,013)
TOTAL OTHER FINANCING SOURCS (USES)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	28	<u>\$ 28</u>
Fund Balance - Beginning of Year			536	
Fund Balance - End of Year			<u>\$ 564</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SEXUALLY TRANSMITTED DISEASE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Fees	\$ 200	\$ 200	\$ -	\$ (200)
TOTAL REVENUES	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
EXPENDITURES				
Professional Fees	200	200	-	200
TOTAL EXPENDITURES	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year			<u>511</u>	
Fund Balance - End of Year			<u>\$ 511</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
BAD CHECK FEE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Diversion Fee	\$ 1,000	\$ 1,000	\$ 700	\$ (300)
TOTAL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>700</u>	<u>(300)</u>
EXPENDITURES				
Office Supplies	770	770	-	770
Equipment	500	500	-	500
TOTAL EXPENDITURES	<u>1,270</u>	<u>1,270</u>	<u>-</u>	<u>1,270</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(270)</u>	<u>(270)</u>	<u>700</u>	<u>970</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (270)</u>	<u>\$ (270)</u>	700	<u>\$ 970</u>
Fund Balance - Beginning of Year			<u>1,206</u>	
Fund Balance - End of Year			<u>\$ 1,906</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
POLICE VEHICLE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Police Vehicle Fees	\$ 450	\$ 450	\$ 1,113	\$ 663
TOTAL REVENUES	<u>450</u>	<u>450</u>	<u>1,113</u>	<u>663</u>
EXPENDITURES				
Vehicles	<u>4,450</u>	<u>4,450</u>	<u>-</u>	<u>4,450</u>
TOTAL EXPENDITURES	<u>4,450</u>	<u>4,450</u>	<u>-</u>	<u>4,450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,000)</u>	<u>(4,000)</u>	<u>1,113</u>	<u>5,113</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>(4,190)</u>	<u>(4,190)</u>
TOTAL OTHER FINANCING SOURCS (USES)	<u>-</u>	<u>-</u>	<u>(4,190)</u>	<u>(4,190)</u>
Net Change in Fund Balance	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>(3,077)</u>	<u>\$ 923</u>
Fund Balance - Beginning of Year			<u>4,168</u>	
Fund Balance - End of Year			<u>\$ 1,091</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CORONER OPERATIONS FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Coroner Operations	\$ 1,500	\$ 1,500	\$ 1,409	\$ (91)
TOTAL REVENUES	<u>1,500</u>	<u>1,500</u>	<u>1,409</u>	<u>(91)</u>
EXPENDITURES				
Telephone	400	400	-	400
Professional Fees	300	300	-	300
Equipment	2,600	2,600	-	2,600
TOTAL EXPENDITURES	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>3,300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,800)</u>	<u>(1,800)</u>	<u>1,409</u>	<u>3,209</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,800)</u>	<u>\$ (1,800)</u>	1,409	<u>\$ 3,209</u>
Fund Balance - Beginning of Year			<u>1,762</u>	
Fund Balance - End of Year			<u>\$ 3,171</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
STATE'S ATTORNEY GRANT FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental Grant Income	\$ 18,200	\$ 18,200	\$ 9,100	\$ (9,100)
TOTAL REVENUES	18,200	18,200	9,100	(9,100)
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Professional Fees	-	-	19,055	(19,055)
Reimbursements	-	-	218	(218)
TOTAL EXPENDITURES	-	-	19,273	(19,273)
Excess (Deficiency) of Revenues Over Expenditures	18,200	18,200	(10,173)	(28,373)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(18,200)	(18,200)	-	18,200
TOTAL OTHER FINANCING SOURCES (USES)	(18,200)	(18,200)	-	18,200
Net Change in Fund Balance	\$ -	\$ -	(10,173)	\$ (10,173)
Fund Balance - Beginning of Year			2,400	
Fund Balance - End of Year			\$ (7,773)	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DEATH CERTIFICATE SURCHARGE FUND
November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Charges for Services				
Coroner Fees	\$ 4,320	\$ 4,320	\$ 4,335	\$ 15
TOTAL REVENUES	<u>4,320</u>	<u>4,320</u>	<u>4,335</u>	<u>15</u>
EXPENDITURES				
<i>Current:</i>				
Judiciary and Legal				
Interest	605	605	480	125
Capital Outlay	3,725	3,725	-	3,725
Debt Service	-	-	3,848	(3,848)
TOTAL EXPENDITURES	<u>4,330</u>	<u>4,330</u>	<u>4,328</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10)</u>	<u>(10)</u>	<u>7</u>	<u>17</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (10)</u>	<u>\$ (10)</u>	<u>7</u>	<u>\$ 17</u>
Fund Balance - Beginning of Year			<u>3,313</u>	
Fund Balance - End of Year			<u>\$ 3,320</u>	

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COMMISSARY FUND
November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Charges for Services				
Surcharge Fees	\$ -	\$ -	\$ 34,681	\$ 34,681
Interest on Investments	-	-	50	50
Other Income	-	-	-	-
Commissary Receipts	-	-	111,444	111,444
TOTAL REVENUES	-	-	146,175	146,175
EXPENDITURES				
<i>Current:</i>				
Corrections				
Prisoner Expense	-	-	111,445	(111,445)
TOTAL EXPENDITURES	-	-	111,445	(111,445)
Excess (Deficiency) of Revenues Over Expenditures	-	-	34,730	34,730
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(19,500)	(19,500)
TOTAL OTHER FINANCING SOURCS (USES)	-	-	(19,500)	(19,500)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	15,230	<u>\$ 15,230</u>
Fund Balance - Beginning of Year			24,993	
Fund Balance - End of Year			<u>\$ 40,223</u>	

WHITE COUNTY, ILLINOIS
Combining Statement of Fiduciary Net Position
 November 30, 2015

	Agency Funds					
	Property Tax Collection	Trustee Payment Account	Drainage District Accounts	Circuit Clerk	Court Bond Money Account	Non- Resident Fund
ASSETS						
Cash and Cash Equivalents	\$ 1,252,842	\$ -	\$ 161,599	\$ 1,717,189	\$ 278	\$ 56,966
Property Tax Receivable	577,804	-	-	-	-	-
TOTAL ASSETS	\$ 1,830,646	\$ -	\$ 161,599	\$ 1,717,189	\$ 278	\$ 56,966
LIABILITIES						
Property Taxes Payable	\$ 1,830,646	\$ -	\$ -	\$ -	\$ -	\$ -
Outstanding Bonds	-	-	-	1,715,796	-	-
Due To Others	-	-	161,599	1,393	278	56,966
TOTAL LIABILITIES	\$ 1,830,646	\$ -	\$ 161,599	\$ 1,717,189	\$ 278	\$ 56,966

WHITE COUNTY, ILLINOIS
Combining Statement of Fiduciary Net Position-Concluded
November 30, 2015

	Agency Funds					Total Agency Funds
	Indemnity Fund	Delinquent Tax	DARE	Electronic Monitoring	Fingerprint Fee	
ASSETS						
Cash and Cash Equivalents	\$ 132,917	\$ 147	\$ 229	\$ 584	\$ 1,138	\$ 3,323,889
Property Tax Receivable	-	-	-	-	-	577,804
TOTAL ASSETS	\$ 132,917	\$ 147	\$ 229	\$ 584	\$ 1,138	\$ 3,901,693
LIABILITIES						
Property Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,830,646
Outstanding Bonds	-	-	-	-	-	1,715,796
Due To Others	132,917	147	229	584	1,138	355,251
TOTAL LIABILITIES	\$ 132,917	\$ 147	\$ 229	\$ 584	\$ 1,138	\$ 3,901,693

WHITE COUNTY, ILLINOIS
Computation of Legal Debt Margin
November 30, 2015

2015 Equalized Assessed Valuation	<u>\$ 181,246,413</u>
Statutory Debt Limit (8.625% of EAV)	\$ 15,632,503
Debt obligations applicable to debt limit	<u>(70,441)</u>
Legal Debt Margin	<u>\$ 15,562,062</u>

WHITE COUNTY, ILLINOIS
Assessed Valuation and Taxes Levied
November 30, 2015

Property tax is levied each year on all taxable real property located in the County. The board passed the 2015 levy in November 2014. Property taxes attach an enforceable lien on property as of January 1 and are payable in September and November, respectively. The County distributed the tax monies on September 14, 2015, October 22, 2015, and November 23, 2015. Taxes recorded in these financial statements are from the 2014 and prior tax levies.

Assessed Valuation
TAX LEVY YEARS 2014, 2013, 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
ASSESSED VALUATION	\$ 181,246,413	\$ 168,724,696	\$ 157,780,799
General	0.26031	0.25056	0.25179
IMRF	0.15550	0.18390	0.18704
County Highway	0.09642	0.09365	0.09585
County Bridge	0.04742	0.04683	0.04860
Tuberculosis	0.00282	0.00302	0.00322
Federal Aid Matching	0.04742	0.04683	0.04860
Tort Immunity	0.18017	0.16261	0.16538
Social Security	0.13066	0.15021	0.15301
Total	0.92072	0.93761	0.95349

Tax Extensions
TAX LEVY YEARS 2014, 2013, 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
TAX EXTENSIONS			
General	\$ 471,803	\$ 416,196	\$ 391,662
IMRF	281,838	305,469	290,943
County Highway	174,758	155,558	149,096
County Bridge	85,947	77,788	75,598
Tuberculosis	5,111	5,016	5,009
Federal Aid Matching	85,947	77,788	75,598
Tort Immunity	326,552	270,105	257,251
Social Security	236,817	249,508	238,009
Total	\$ 1,668,773	\$ 1,557,428	\$ 1,483,166

Tax Collections
TAX LEVY YEARS 2014, 2013, 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
TAX COLLECTIONS			
General	\$ 451,362	\$ 453,513	\$ 423,905
IMRF	269,627	305,172	290,165
County Highway	167,186	155,407	148,698
County Bridge	82,223	77,711	75,395
Tuberculosis	4,890	5,012	4,996
Federal Aid Matching	82,223	77,711	75,395
Tort Immunity	312,404	269,842	256,564
Social Security	226,555	249,266	237,373
Total	\$ 1,596,470	\$ 1,593,634	\$ 1,512,491

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2015

FINDING 2015-1

Criteria: Segregation of duties is limited.

Condition: There is limited segregation of duties over cash receipts: receiving money, making deposits, recording of transactions and reconciliation of the bank accounts. The County employs one individual to perform all of the above mentioned functions. Also, there is no review of the bank reconciliations by someone independent of cash receipt and disbursement functions.

Cause: The cost versus the benefit of hiring additional qualified staff is not conducive for the County.

Effect: Transaction and reporting errors could occur and not be detected in a timely manner.

Recommendation: The County should segregate or rotate duties so that no one individual handles a transaction from its inception to its completion. While the County's current staffing arrangement may not permit an adequate segregation of duties in all respects for an effective system of internal control procedures, it is important that you are aware of this condition.

Management's Response: We are aware of this condition. We will review our staffing arrangements, assignment of duties.

FINDING 2015-2

Criteria: The County does not have proper collateralization at First Bank.

Condition: The County is required to pledge collateral to cover all bank accounts at all financial institutions.

Cause: As of November 30, 2015, the County does not have enough pledged collateral to cover all bank accounts.

Effect: The funds of the County are not fully insured.

Recommendation: We recommend the County check for proper collateralization periodically and adjust amounts as necessary.

Management's Response: Management is aware of this condition and is taking proper procedures to correct the issue.

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Continued
For the Year Ended November 30, 2015

FINDING 2015-3

Criteria: Bank reconciliations are not reconciled to the general ledger in a timely manner.

Condition: A proper system of checks and balances should include the monthly preparation of a bank reconciliation that supports the general ledger. These reconciliations should be done as soon as the bank statements are received. An additional employee independent of all functions should review the bank reconciliation on a timely basis.

Cause: The County was several months behind on preparing bank reconciliations.

Effect: Any suspicious or incorrect transactions could not be found in a timely manner without timely bank reconciliations.

Recommendation: We recommend the County prepare bank reconciliations in a timely manner and have an independent employee review for accuracy.

Management's Response: Management is aware of this condition and is taking proper procedures to correct the issue.

FINDING 2015-4

Criteria: Two signatures were not present on all checks written.

Condition: All checks written by the County should have two signatures for proper internal control.

Cause: The County does not require two signatures on all checks written.

Effect: This practice weakens internal controls over cash by vesting complete disbursement authority in one person.

Recommendation: We recommend the County develop a policy for two signatures on all checks written.

Management's Response: Management is aware of this condition and is taking proper procedures to correct the issue.

FINDING 2015-5

Criteria: During the audit we found inconsistencies in the accounting system. Some accounts receivable were double posted and we found an instance of a tax distribution not disbursed.

Condition: All transactions entered in the accounting system should be accurate.

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Continued
For the Year Ended November 30, 2015

FINDING 2015-5-Concluded

Cause: Information entered is not reviewed.

Effect: Incorrect financial records can affect the user's understanding of the County's financial position.

Recommendation: We recommend a review of the general ledger periodically to ensure proper classification.

Management's Response: Management is aware of this condition and is taking proper procedures to correct the issue.

FINDING 2015-6

Criteria: During the audit we found instances of improper accounting procedures in the sheriff's department. Deposits were not done on a timely basis, some invoices were not found, invoices were not cancelled properly, checks were used out of sequence, and receipts were not marked as cash or check.

Condition: Deposits should be made on a timely basis. All invoices should be kept for proper backup. Invoices should be marked "paid" and marked with corresponding check number, date, and approval. All check numbers should be used in sequence. Receipts should be marked as cash or check for proper classification.

Cause: The sheriff's department is not following proper accounting procedures.

Effect: Improper accounting procedures can affect the reliability of financial records.

Recommendation: We recommend that deposits are made weekly. All invoices should be retained before a check is written. Cancel all invoices with check number, date, and approval. Use all checks in sequence and mark receipts for proper classification.

Management's Response: Management is aware of these conditions and is taking proper procedures to correct the issue.

FINDING 2015-7

Criteria: Ambulance runs on employee timesheets did not match against paperwork used to bill runs.

Condition: All runs documented on employee timesheets should match corresponding backup. All runs performed by employees should be submitted for billing.

Cause: The ambulance department is not following proper accounting procedures.

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Continued
For the Year Ended November 30, 2015

FINDING 2015-7-Concluded

Effect: Improper documentation procedures can lead to false runs and inconsistencies in billing and payroll.

Recommendation: We recommend that all ambulance runs be documented on employee timesheets and should match corresponding backup, including all prisoner runs.

Management's Response: Management is aware of these conditions and is taking proper procedures to correct the issue.

FINDING 2015-8

Criteria: During our audit we found instances of ambulance runs not entered in a timely manner. This caused insurance and patients to be billed in a non timely manner. Therefore, ambulance revenue was not received on a timely basis.

Condition: All ambulance runs should be entered in a timely manner in order for billing entry and revenue receipts to be timely.

Cause: The ambulance department is not following proper accounting procedures.

Effect: The County is not receiving ambulance receipts from patients and insurance companies in a timely manner. These amounts have not been billed since May 2015.

Recommendation: We recommend better communication between the Treasurer and Ambulance department in order to receive needed reports for timely entry of ambulance runs and billing.

Management's Response: Management is aware of these conditions and is taking proper procedures to correct the issue.

FINDING 2015-9

Criteria: Personnel of the County do not currently possess the skills necessary to draft financial statements and footnotes in accordance with accounting principles generally accepted in the United States.

Condition: Current *Government Auditing Standards* require the County to designate a qualified management level individual to be responsible and accountable for overseeing the drafting of the County's financial statements and footnotes in accordance with accounting principles generally accepted in the United States.

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs-Concluded
For the Year Ended November 30, 2015

FINDING 2015-9-Concluded

Cause:	The County's personnel lack the professional training to independently prepare GAAP basis financial statements and disclosures.
Effect	The County's management may not be able to detect errors or omissions in the application of accounting principles generally accepted in the United States with respect to the County's financial statements and footnotes.
Recommendation:	Current <i>Government Auditing Standards</i> allow the County to continue to request the auditor to prepare the financial statements and footnote disclosures. However, the County is still responsible for having a qualified person capable of overseeing (understanding) the complete drafting of the financial statements and footnote disclosures as well as having the capability of making sure that all adjusting entries, having a material effect on the financial statements, are properly posted prior to the audit being performed.
Management's Response:	Management agrees with the finding. The County accepts the degree of risk associated with this condition and will continue to have its auditor prepare its financial statements and footnote disclosures.

WHITE COUNTY, ILLINOIS
Schedule of Prior Year's Findings and Questioned Costs
For the Year Ended November 30, 2014

FINDING 2014-1

- Criteria:** Payments for ambulance runs are posted to accounts receivable earlier than actually paid by direct deposit.
- Effect:** Accounts receivable and revenue could be understated due to this issue.
- Cause:** Payments are being posted to accounts receivable by the date public aid remittance advices are received rather than when the money is directly deposited into the bank account several months later.
- Recommendation:** Public Aid vouchers should be matched to the corresponding direct deposit to ensure complete payment when money comes in and recorded as paid on the date the direct deposit is received.
- Corrected:** This finding has been corrected as of November 30, 2015.

FINDING 2014-2

- Criteria:** Ambulance runs on employee timesheets are not matched against paperwork used to bill for runs.
- Effect:** Accounts receivable could be understated due to not receiving paperwork for all ambulance runs on employee timesheets and employee wages could be overstated due to employees not turning in paperwork for fictional ambulance runs but posting them on their timesheets.
- Cause:** Ambulance runs on employee timesheets are not vouched against paperwork received from employees to bill for ambulance runs.
- Recommendation:** Employee timesheets should be vouched against paperwork used to bill for ambulance runs to ensure all runs are billed in a timely manner and ensure employees are not posting fictional runs on timesheets.
- Corrected:** Management has not corrected this issue as of November 30, 2015.

WHITE COUNTY, ILLINOIS
Schedule of Prior Year's Findings and Questioned Costs-Concluded
For the Year Ended November 30, 2014

FINDING 2014-3

- Criteria:** The County lacks the expertise to make all adjusting entries and prepare financial statements, including disclosures, in accordance with accounting principles generally accepted in the United States of America.
- Effect:** Management only receives complete, accurate, GAAP prepared financial statements once annually, when the audited financial statements are received, and thus do not have a complete picture of the organization's financial situation on a timely, regular basis.
- Cause:** Accounting personnel do not have the requisite training to prepare GAAP basis financial statements and footnotes.
- Recommendation:** The County should provide the necessary training to personnel or contract with an independent contractor with the knowledge to properly prepare the financial statements and notes to the financial statements.
- Corrected:** Management has not corrected this issue as of November 30, 2015.