

BASIC FINANCIAL STATEMENTS

WHITE COUNTY, ILLINOIS
Statement of Net Position
November 30, 2016

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Current Assets			
Unrestricted Cash	\$ 236,473	\$ 71,195	\$ 307,668
Unrestricted Investments	827,556	-	827,556
Restricted Cash	4,141,492	-	4,141,492
Restricted Investments	394,105	-	394,105
Prepaid Insurance	23,125	-	23,125
Inventory	22,267	-	22,267
Receivables	694,921	155,186	850,107
Accrued Interest	2,055	-	2,055
Total Current Assets	<u>6,341,994</u>	<u>226,381</u>	<u>6,568,375</u>
Non-Current Assets			
Property, Plant, & Equipment, Depreciable	2,187,315	127,528	2,314,843
Total Non-Current Assets	<u>2,187,315</u>	<u>127,528</u>	<u>2,314,843</u>
Total Assets	<u>8,529,309</u>	<u>353,909</u>	<u>8,883,218</u>
Deferred Outflows of Resources			
Pension Liability	983,735	-	983,735
Total Deferred Outflows of Resources	<u>983,735</u>	<u>-</u>	<u>983,735</u>
Liabilities			
Current Liabilities			
Fund Overdraft	-	181,965	181,965
Accounts Payable	638,674	5,775	644,449
Due To Others	1,679	-	1,679
Payroll Liabilities	966	-	966
Accrued Absences, Current	57,122	1,316	58,438
Total Current Liabilities	<u>698,441</u>	<u>189,056</u>	<u>887,497</u>
Non-Current Liabilities			
Net Pension Liability	910,446	-	910,446
Accrued Absences, Non-Current	228,486	5,265	233,751
Total Non-Current Liabilities	<u>1,138,932</u>	<u>5,265</u>	<u>1,144,197</u>
Total Liabilities	<u>1,837,373</u>	<u>194,321</u>	<u>2,031,694</u>
Deferred Inflows of Resources			
Pension Contribution	44,008	-	44,008
Net Position			
Net Investment in Capital Assets	2,187,315	127,528	2,314,843
Restricted	4,535,597	-	4,535,597
Unrestricted	908,751	32,060	940,811
Total Net Position	<u>\$ 7,631,663</u>	<u>\$ 159,588</u>	<u>\$ 7,791,251</u>

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

WHITE COUNTY, ILLINOIS

Statement of Activities

November 30, 2016

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		Total Reporting Entity	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
Primary Government					Governmental Activities	Business-Type Activities	
Governmental Activities							
General Government	\$ 1,371,470	\$ 641,271	\$ 29,543	\$ -	\$ (700,656)	\$ -	\$ (700,656)
Public Safety	694,586	33,420	-	-	(661,166)	-	(661,166)
Highways and Streets	2,508,519	-	203,035	-	(2,305,484)	-	(2,305,484)
Corrections	1,523,583	61,631	-	-	(1,461,952)	-	(1,461,952)
Judiciary and Legal	745,366	88,339	38,525	-	(618,502)	-	(618,502)
Economic Development	70,461	35,552	-	-	(34,909)	-	(34,909)
Health and Welfare	4,423	-	-	-	(4,423)	-	(4,423)
All Other	822,844	-	-	-	(822,844)	-	(822,844)
Interest on Long-Term Debt	-	-	-	-	-	-	-
Total Governmental Activities	7,741,252	860,213	271,103	-	(6,609,936)	-	(6,609,936)
Business-Type Activities							
Ambulance	812,682	553,264	-	-	-	(259,418)	(259,418)
Enhanced 911	178,659	251,873	-	-	-	73,214	73,214
Total Business-Type Activities	991,341	805,137	-	-	-	(186,204)	(186,204)
Total Primary Government	\$ 8,732,593	\$ 1,665,350	\$ 271,103	\$ -	\$ (6,609,936)	\$ (186,204)	\$ (6,796,140)

General Revenues:

Taxes:			
Property Taxes	\$ 1,713,715	\$ -	\$ 1,713,715
Intergovernmental:			
Income Taxes	510,896	-	510,896
Replacement Taxes	91,389	-	91,389
Retailer's Occupation Tax	596,118	-	596,118
Use Tax	104,887	-	104,887
Motor Fuel Tax	1,805,554	-	1,805,554
State's Attorney Salary Reimbursement	160,736	-	160,736
EMA Reimbursement	5,845	-	5,845
Supervisor of Assessments Reimbursement	39,392	-	39,392
Tuberculosis Reimbursement	2,750	-	2,750
Election Reimbursement	13,104	-	13,104
Public Defender Reimbursement	107,279	-	107,279
Work Release and Prisoner Keep	697,081	-	697,081
License and Permits	1,950	-	1,950
Investment Earnings	16,736	6	16,742
Miscellaneous	1,335,408	8,189	1,343,597
Transfers	(6,534)	34,794	28,260
Total General Revenues and Transfers	7,196,306	42,989	7,239,295
Change in Net Position	586,370	(143,215)	443,155
Net Position - Beginning of Year	7,045,293	302,803	7,348,096
Net Position - End of Year	\$ 7,631,663	\$ 159,588	\$ 7,791,251

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

WHITE COUNTY, ILLINOIS

Balance Sheet

GOVERNMENTAL FUNDS

November 30, 2016

	Major Funds					Non-Major	Total
	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	County Bridge	Other Governmental Funds	Governmental Funds
Assets							
Unrestricted Cash	\$ 236,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,473
Unrestricted Investments	827,556	-	-	-	-	-	827,556
Restricted Cash	32,884	881,371	455,401	617,027	331,115	1,823,694	4,141,492
Restricted Investments	156,814	-	-	-	-	237,291	394,105
Prepaid Insurance	-	-	-	-	-	23,125	23,125
Inventory	22,267	-	-	-	-	-	22,267
Receivables	506,939	88,100	25,520	8,615	4,197	61,550	694,921
Accrued Interest	1,475	-	-	-	-	580	2,055
Total Assets	1,784,408	969,471	480,921	625,642	335,312	2,146,240	6,341,994
Deferred Outflows of Resources							
None	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 1,784,408	\$ 969,471	\$ 480,921	\$ 625,642	\$ 335,312	\$ 2,146,240	\$ 6,341,994
Liabilities, Deferred Inflows of Resources and Fund Balance							
Liabilities							
Accounts Payable	\$ 66,620	\$ 256,306	\$ 183,301	\$ 124,321	\$ 2,148	\$ 5,978	\$ 638,674
Due To Others	-	-	-	-	-	1,679	1,679
Payroll Tax Liabilities	-	-	-	-	-	966	966
Accrued Vacation and Sick-Current	44,780	-	-	12,341	-	-	57,121
Total Liabilities	111,400	256,306	183,301	136,662	2,148	8,623	698,440
Deferred Inflows of Resources							
None	-	-	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources							
Fund Balance							
Nonspendable	22,267	-	-	-	-	23,125	45,392
Restricted	-	713,165	297,620	-	-	65,609	1,076,394
Committed	-	-	-	488,980	333,164	1,355,986	2,178,130
Assigned	-	-	-	-	-	692,897	692,897
Unassigned	1,650,741	-	-	-	-	-	1,650,741
Total Fund Balance	1,673,008	713,165	297,620	488,980	333,164	2,137,617	5,643,554
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,784,408	\$ 969,471	\$ 480,921	\$ 625,642	\$ 335,312	\$ 2,146,240	\$ 6,341,994

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

WHITE COUNTY, ILLINOIS
Reconciliation of Fund Balances of Governmental Funds
to the Governmental Activities in the Statement of Net Position
November 30, 2016

Fund Balances of Governmental Funds	\$ 5,643,554
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Amounts reported for governmental activities in the statement of net position differ because:

Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.	2,187,315
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Other long-term assets are not available to pay for the current period expenditures, and, therefore, are deferred in the funds.	983,735
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Long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore, are not reported in the funds.	(1,182,941)
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Net Position of Governmental Activities	<u>\$ 7,631,663</u>
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The accompanying notes to the basic financial statements are an integral part of this statement.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balances
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2016

	Major Funds					Non-Major	Total Governmental Funds
	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	County Bridge	Other Governmental Funds	
Revenues							
Taxes	\$ 510,985	\$ -	\$ -	\$ 187,481	\$ 92,397	\$ 922,852	\$ 1,713,715
Intergovernmental	2,359,020	1,349,138	456,416	-	-	241,560	4,406,134
Licenses and Permits	1,950	-	-	-	-	-	1,950
Charges for Services	571,563	-	-	-	-	288,650	860,213
Interest on Investment	11,802	2,036	865	7	3	2,023	16,736
Other	713,501	-	-	253,039	3,319	365,669	1,335,528
Total Revenues	4,168,821	1,351,174	457,281	440,527	95,719	1,820,754	8,334,276
Expenditures							
<i>Current:</i>							
General Government	635,980	-	-	-	-	940,490	1,576,470
Public Safety	670,423	-	-	-	-	67,846	738,269
Judiciary and Court Related	666,943	-	-	-	-	78,355	745,298
Highways and Streets	-	1,254,181	420,026	365,135	61,129	369,154	2,469,625
Corrections	1,406,310	-	-	-	-	117,273	1,523,583
Health and Welfare	-	-	-	-	-	4,423	4,423
Economic Development	-	-	-	-	-	70,461	70,461
All Other	812,962	-	-	-	-	-	812,962
Capital Outlay	96,944	-	-	161,000	-	15,555	273,499
Debt Service	-	-	-	58,302	-	12,096	70,398
Total Expenditures	4,289,562	1,254,181	420,026	584,437	61,129	1,675,653	8,284,988
Excess (Deficiency) of Revenues Over Expenditures	(120,741)	96,993	37,255	(143,910)	34,590	145,101	49,288
Other Financing Sources (Uses)							
Operating Transfers In	112,035	-	-	188,114	-	1,643,735	1,943,884
Operating Transfers Out	(64,112)	(34,106)	(188,114)	-	-	(1,664,086)	(1,950,418)
Total Other Financing Sources (Uses)	47,923	(34,106)	(188,114)	188,114	-	(20,351)	(6,534)
Net Change in Fund Balances	(72,818)	62,887	(150,859)	44,204	34,590	124,750	42,754
Fund Balances - Beginning of Year	1,745,826	650,278	448,479	444,776	298,574	2,012,867	5,600,800
Fund Balances - End of Year	\$ 1,673,008	\$ 713,165	\$ 297,620	\$ 488,980	\$ 333,164	\$ 2,137,617	\$ 5,643,554

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

WHITE COUNTY, ILLINOIS
Reconciliation of the Governmental Funds, Statement of Revenues,
Expenditures, and Changes in Fund Balances to the Governmental
Activities in the Statement of Activities
For the Year Ended November 30, 2016

Amounts reported for governmental activities in the statement of activities differ because:

Net Change in Fund Balances - Total Governmental Funds	\$	42,754
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		89,649
The net effect of various miscellaneous transactions involving capital assets to increase net position.		-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		-
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments.		-
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		453,967
Net Change in Net Position of Governmental Activities	<u>\$</u>	<u>586,370</u>

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

WHITE COUNTY, ILLINOIS

Statement of Net Position

PROPRIETARY FUNDS

November 30, 2016

	<u>Major Fund</u> <u>Ambulance</u> <u>Fund</u>	<u>Non-Major</u> <u>Enhanced</u> <u>911 Fund</u>	<u>Total</u> <u>Proprietary</u> <u>Funds</u>
Assets			
Current Assets			
Cash, Unrestricted	\$ -	\$ 71,195	\$ 71,195
Accounts Receivable	103,504	51,682	155,186
Total Current Assets	<u>103,504</u>	<u>122,877</u>	<u>226,381</u>
Non-Current Assets			
Property, Plant and Equipment, Depreciable	104,706	22,822	127,528
Total Non-Current Assets	<u>104,706</u>	<u>22,822</u>	<u>127,528</u>
Total Assets	<u>208,210</u>	<u>145,699</u>	<u>353,909</u>
Deferred Outflows of Resources			
None	-	-	-
Liabilities			
Current Liabilities			
Fund Overdraft	181,965	-	181,965
Accounts Payable	5,321	454	5,775
Accrued Absences, Current	558	758	1,316
Total Current Liabilities	<u>187,844</u>	<u>1,212</u>	<u>189,056</u>
Non-Current Liabilities			
Accrued Absences, Non-Current	2,234	3,031	5,265
Total Non-Current Liabilities	<u>2,234</u>	<u>3,031</u>	<u>5,265</u>
Total Liabilities	<u>190,078</u>	<u>4,243</u>	<u>194,321</u>
Deferred Inflows of Resources			
None	-	-	-
Net Position			
Net Investment in Capital Assets	104,706	22,822	127,528
Restricted	-	-	-
Unrestricted	<u>(86,574)</u>	<u>118,634</u>	<u>32,060</u>
Total Net Position	<u>\$ 18,132</u>	<u>\$ 141,456</u>	<u>\$ 159,588</u>

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

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenses, and Changes in Fund Net Position
PROPRIETARY FUNDS
For the Year Ended November 30, 2016

	<u>Major Fund</u> <u>Ambulance</u> <u>Fund</u>	<u>Non-Major</u> <u>Enhanced</u> <u>911 Fund</u>	<u>Total</u> <u>Proprietary</u> <u>Funds</u>
Operating Revenues			
Charges for Service	\$ 553,264	\$ 251,873	\$ 805,137
Miscellaneous	7,195	994	8,189
Total Operating Revenue	<u>560,459</u>	<u>252,867</u>	<u>813,326</u>
Operating Expense			
Salaries	492,013	62,716	554,729
Insurance	91,088	18,093	109,181
Telephone	1,853	13,956	15,809
Auto Expense	27,143	1,218	28,361
Professional Fees	15,914	63,665	79,579
Supplies	69,647	303	69,950
Office Supplies	1,013	821	1,834
Maintenance	46,708	1,860	48,568
Postage	429	92	521
Dues	1,704	274	1,978
Training	-	7,527	7,527
Publishing	571	110	681
Uniforms	2,314	-	2,314
IMRF	-	4,518	4,518
Equipment	-	468	468
Depreciation	59,400	2,583	61,983
Miscellaneous	2,885	455	3,340
Total Operating Expenses	<u>812,682</u>	<u>178,659</u>	<u>991,341</u>
Operating Income (Loss)	<u>(252,223)</u>	<u>74,208</u>	<u>(178,015)</u>
Non-Operating Revenue/(Expenses)			
Transfers In	34,794	-	34,794
Interest Income	-	6	6
Total Non-Operating Revenue/(Expenses)	<u>34,794</u>	<u>6</u>	<u>34,800</u>
Net Income (Loss)	<u>(217,429)</u>	<u>74,214</u>	<u>(143,215)</u>
Net Position at Beginning of Year	<u>235,561</u>	<u>67,242</u>	<u>302,803</u>
Net Position at End of Year	<u>\$ 18,132</u>	<u>\$ 141,456</u>	<u>\$ 159,588</u>

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

WHITE COUNTY, ILLINOIS
Statement of Cash Flows
PROPRIETARY FUNDS
For the Year Ended November 30, 2016

	<u>Major Fund</u> <u>Ambulance</u> <u>Fund</u>	<u>Non-Major</u> <u>Enhanced</u> <u>911 Fund</u>	<u>Total</u> <u>Proprietary</u> <u>Funds</u>
Cash Flows from Operating Activities:			
Receipts for Services	\$ 553,264	\$ 251,873	\$ 805,137
Payments for Salaries	(492,013)	(62,716)	(554,729)
Payments for Operating Expenses	(320,669)	(115,943)	(436,612)
Miscellaneous Receipts	(15,078)	(14,088)	(29,166)
Net Cash Flows from Operating Activities	<u>(274,496)</u>	<u>59,126</u>	<u>(215,370)</u>
Cash Flows from Noncapital Financing Activities:			
Transfers, Net	34,794	-	34,794
Net Cash Flows from Noncapital Financing Activities	<u>34,794</u>	<u>-</u>	<u>34,794</u>
Cash Flows from Capital and Related Financing Activities:			
Assets Purchased	(34,794)	(15,524)	(50,318)
Interest Paid on Long Term Debt	-	-	-
Net Cash Flows from Capital & Related Financing Activities	<u>(34,794)</u>	<u>(15,524)</u>	<u>(50,318)</u>
Cash Flows from Investing Activities:			
Interest on Investments	-	6	-
Net Cash Flows from Investing Activities	<u>-</u>	<u>6</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(274,496)	43,608	(230,888)
Cash at Beginning of Year	92,531	27,587	120,118
Cash at End of Year	<u>\$ (181,965)</u>	<u>\$ 71,195</u>	<u>\$ (110,770)</u>
Reconciliation of Operating Income (Loss) to Net Cash			
Provided (used) by Operating Activities:			
Operating Income (Loss)	\$ (252,223)	\$ 74,208	\$ (178,015)
Adjustments to Reconcile Operating Income to Net			
Cash Provided (Used) by Operating Activities:			
Depreciation Expense	59,400	2,583	61,983
Change in Assets and Liabilities			
Receivables	(80,547)	(17,288)	(97,835)
Accounts Payable	(1,376)	(195)	(1,571)
Accrued Absences	250	(182)	68
Net Cash Provided by Operating Activities	<u>\$ (274,496)</u>	<u>\$ 59,126</u>	<u>\$ (215,370)</u>

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

WHITE COUNTY, ILLINOIS
Statement of Fiduciary Net Position
November 30, 2016

	Agency Funds
Assets	
Cash and Cash Equivalents	\$ 685,862
Property Tax Receivable	239,460
Total Assets	\$ 925,322
 Liabilities	
Property Taxes Payable	\$ 396,447
Outstanding Bonds	180,606
Due To Others	348,269
Total Liabilities	925,322
 Net Position	 \$ -

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