

REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
IL Municipal Retirement Fund - Schedule of Funding Progress
November 30, 2016

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]
12/31/16	\$ 7,796,661	\$ 7,895,444	\$ 98,783	98.75%	\$ 2,728,206	3.62%
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%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$7,691,811. On a market basis, the funded ratio would be 97.42%.

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]
12/31/16	\$ 1,589,957	\$ 1,787,417	\$ 197,460	88.95%	\$ 94,248	209.51%
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%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$1,550,546. On a market basis, the funded ratio would be 86.75%.

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]
12/31/16	\$ 2,280,189	\$ 2,366,402	\$ 86,213	96.36%	\$ 357,486	24.12%
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%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$2,253,296. On a market basis, the funded ratio would be 90.92%.

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 - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios-Regular Employees
November 30, 2016

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

Calendar Year Ending December 31,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 299,410	\$ 289,674	\$ 295,583							
Interest on the Total Pension Liability	842,555	784,904	751,086							
Benefit Changes	-	-	-							
Differences Between Expected and Actual Experience	(61,639)	104,143	(527,912)							
Assumption Changes	-	-	310,297							
Benefit Payments and Refunds	(438,100)	(391,724)	(358,670)							
Net Change in Total Pension Liability	642,226	786,997	470,384							
Total Pension Liability-Beginning	11,303,410	10,516,413	10,046,029							
Total Pension Liability-Ending (a)	\$ 11,945,636	\$ 11,303,410	\$ 10,516,413							
Plan Fiduciary Net Position										
Employer Contributions	\$ 208,980	\$ 232,892	\$ 219,249							
Employee Contributions	196,115	122,149	118,159							
Pension Plan Net Investment Income	732,638	55,342	651,078							
Benefit Payments and Refunds	(438,100)	(391,724)	(358,670)							
Other	91,757	(289,886)	(227,096)							
Net Change in Plan Fiduciary Net Position	791,390	(271,227)	402,720							
Plan Fiduciary Net Position-Beginning	10,815,539	11,086,766	10,684,046							
Plan Fiduciary Net Position-Ending (b)	\$ 11,606,929	\$ 10,815,539	\$ 11,086,766							
Net Pension Liability/(Asset) - Ending (a-b)	338,707	487,871	(570,353)							
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.16%	95.68%	105.42%							
Covered Valuation Payroll	\$ 2,728,206	\$ 2,712,770	\$ 2,626,985							
Net Pension Liability as a Percentage of Covered Valuation Payroll	12.42%	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, 2016

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

Calendar Year Ending December 31,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 26,954	\$ 23,355	\$ 33,278							
Interest on the Total Pension Liability	301,918	314,057	307,838							
Benefit Changes	-	-	-							
Differences Between Expected and Actual Experience	347,652	(287,721)	(107,895)							
Assumption Changes	(9,659)	-	101,594							
Benefit Payments and Refunds	(216,137)	(211,418)	(271,009)							
Net Change in Total Pension Liability	450,728	(161,727)	63,806							
Total Pension Liability-Beginning	4,130,934	4,292,661	4,228,855							
Total Pension Liability-Ending (a)	\$ 4,581,662	\$ 4,130,934	\$ 4,292,661							
Plan Fiduciary Net Position										
Employer Contributions	\$ 124,416	\$ 78,777	\$ 111,751							
Employee Contributions	7,069	7,530	9,294							
Pension Plan Net Investment Income	255,966	17,838	217,499							
Benefit Payments and Refunds	(216,137)	(211,418)	(271,009)							
Other	519,627	148,949	(77,864)							
Net Change in Plan Fiduciary Net Position	690,941	41,676	(10,329)							
Plan Fiduciary Net Position-Beginning	3,671,891	3,630,215	3,640,544							
Plan Fiduciary Net Position-Ending (b)	\$ 4,362,832	\$ 3,671,891	\$ 3,630,215							
Net Pension Liability/(Asset) - Ending (a-b)	218,830	459,043	662,446							
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.22%	88.89%	84.57%							
Covered Valuation Payroll	\$ 94,248	\$ 96,473	\$ 83,815							
Net Pension Liability as a Percentage of Covered Valuation Payroll	232.19%	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, 2016

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

Calendar Year Ending December 31,	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 62,441	\$ 62,132	\$ 65,351							
Interest on the Total Pension Liability	234,021	218,124	199,506							
Benefit Changes	-	-	-							
Differences Between Expected and Actual Experience	(14,260)	12,388	20,106							
Assumption Changes	(4,485)	4,262	42,164							
Benefit Payments and Refunds	(81,820)	(80,068)	(74,491)							
Net Change in Total Pension Liability	195,897	216,838	252,636							
Total Pension Liability-Beginning	3,134,129	2,917,291	2,664,655							
Total Pension Liability-Ending (a)	\$ 3,330,026	\$ 3,134,129	\$ 2,917,291							
Plan Fiduciary Net Position										
Employer Contributions	\$ 59,914	\$ 51,254	\$ 53,943							
Employee Contributions	26,811	26,062	24,654							
Pension Plan Net Investment Income	191,307	13,745	167,737							
Benefit Payments and Refunds	(81,820)	(80,068)	(74,491)							
Other	90,235	(70,632)	(169,272)							
Net Change in Plan Fiduciary Net Position	286,447	(59,639)	2,571							
Plan Fiduciary Net Position-Beginning	2,690,670	2,750,309	2,747,738							
Plan Fiduciary Net Position-Ending (b)	\$ 2,977,117	\$ 2,690,670	\$ 2,750,309							
Net Pension Liability/(Asset) - Ending (a-b)	352,909	443,459	166,982							
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	89.40%	85.85%	94.28%							
Covered Valuation Payroll	\$ 357,486	\$ 347,491	\$ 339,086							
Net Pension Liability as a Percentage of Covered Valuation Payroll	98.72%	127.62%	49.24%							

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Employer Contributions
November 30, 2016

Regular Employees

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 219,353	\$ 219,249	\$ 104	\$ 2,626,985	8.35%
2015	232,756	232,892	(136)	2,712,770	8.59%
2016	208,981	208,980	1	2,728,206	7.66%

ECO Employees

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 75,584	\$ 111,751	\$ (36,167)	\$ 83,815	133.33%
2015	77,564	78,777	(1,213)	96,473	81.66%
2016	124,417	124,416	1	92,248	132.01%

SLEP Employees

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 55,644	\$ 53,943	\$ 1,701	\$ 339,086	15.91%
2015	51,255	51,254	1	347,491	14.75%
2016	59,915	59,914	1	357,486	16.76%

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
GENERAL FUND
November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 525,050	\$ 525,050	\$ 510,985	\$ (14,065)
Intergovernmental				
Retailers' Occupation Tax	626,140	626,140	596,118	(30,022)
State Income Tax	605,860	605,860	510,896	(94,964)
Use Tax	-	-	104,887	104,887
Replacement Tax	96,730	96,730	91,389	(5,341)
State's Attorney Salary Reimbursement	113,460	113,460	160,736	47,276
EMA Reimbursement	7,000	7,000	5,845	(1,155)
Supervisor of Assessments Reimbursement	26,000	26,000	39,392	13,392
Grant Income	18,850	18,850	29,543	10,693
Tuberculosis Reimbursement	3,000	3,000	2,750	(250)
Election Reimbursement	16,600	16,600	13,104	(3,496)
Public Defender	90,615	90,615	107,279	16,664
Work Release and Prisoner Keep	718,025	718,025	697,081	(20,944)
Charges for Services				
911	116,670	116,670	-	(116,670)
County Clerk	275,000	275,000	105,161	(169,839)
Circuit Clerk	187,220	187,220	144,935	(42,285)
State's Attorney	25,090	25,090	13,507	(11,583)
Sheriff	63,250	63,250	12,922	(50,328)
Coroner	-	-	1,460	1,460
Jail	297,940	297,940	286,441	(11,499)
Other	-	-	7,137	7,137
Interest on Investments	7,720	7,720	11,802	4,082
Licenses and Permits	2,150	2,150	1,950	(200)
All Other				
Fines and Fees	198,780	198,780	309,937	111,157
Rent	1,265	1,265	1,278	13
Revenue Stamps/Rental Housing/Death/Marriage	-	-	85,444	85,444
Insurance Reimbursement	362,000	362,000	85,491	(276,509)
Miscellaneous	76,494	76,494	9,283	(67,211)
Sheriff Bond	138,000	138,000	158,329	20,329
Court Security	30,155	30,155	63,739	33,584
TOTAL REVENUES	<u>4,629,064</u>	<u>4,629,064</u>	<u>4,168,821</u>	<u>(460,243)</u>
TOTAL EXPENDITURES	<u>4,552,098</u>	<u>4,552,098</u>	<u>4,289,562</u>	<u>262,536</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
GENERAL FUND - CONCLUDED
November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>76,966</u>	<u>76,966</u>	<u>(120,741)</u>	<u>(197,707)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	112,035	112,035
Operating Transfers Out	<u>(57,450)</u>	<u>(57,450)</u>	<u>(64,112)</u>	<u>(6,662)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(57,450)</u>	<u>(57,450)</u>	<u>47,923</u>	<u>105,373</u>
Net Change in Fund Balance	<u>\$ 19,516</u>	<u>\$ 19,516</u>	<u>(72,818)</u>	<u>\$ (92,334)</u>
Fund Balance - Beginning of Year			<u>1,745,826</u>	
Fund Balance - End of Year			<u>\$1,673,008</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
GENERAL GOVERNMENT				
County Clerk				
<i>Current:</i>				
Salaries	\$ 123,000	\$ 123,000	\$ 124,485	\$ (1,485)
Office Supplies	11,550	11,550	5,131	6,419
Revenue Stamps/Rental Housing/Death/Marriage	85,000	85,000	79,396	5,604
Equipment Maintenance	4,560	4,560	1,655	2,905
Dues	1,050	1,050	2,233	(1,183)
Other	2,800	2,800	1,004	1,796
Total County Clerk	<u>227,960</u>	<u>227,960</u>	<u>213,904</u>	<u>14,056</u>
County Treasurer and Collector				
<i>Current:</i>				
Salaries	101,000	101,000	92,056	8,944
Rental	2,600	2,600	2,452	148
Dues	1,500	1,500	1,569	(69)
Office Supplies	1,500	1,500	2,355	(855)
Postage	9,000	9,000	15,000	(6,000)
Publication of Notices	3,200	3,200	3,768	(568)
Insurance	-	-	540	(540)
Equipment Maintenance	750	750	399	351
Other Expense	200	200	592	(392)
Total County Treasurer and Collector	<u>119,750</u>	<u>119,750</u>	<u>118,731</u>	<u>1,019</u>
Supervisor of Assessments				
<i>Current:</i>				
Salaries	88,400	88,400	81,296	7,104
Training	700	700	-	700
Maintenance	500	500	2,725	(2,225)
Rental	-	-	58	(58)
Office Supplies	6,000	6,000	3,338	2,662
Postage	2,000	2,000	703	1,297
Professional Fees	500	500	634	(134)
Publication of Notices	2,000	2,000	1,432	568
Dues	400	400	834	(434)
Travel	400	400	-	400
Other	200	200	260	(60)
Total Supervisor of Assessments	<u>101,100</u>	<u>101,100</u>	<u>91,280</u>	<u>9,820</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, 2016

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	23,640	1,860
Maintenance	23,000	23,000	10,839	12,161
Utilities	38,000	38,000	46,053	(8,053)
Professional Fees	2,500	2,500	2,188	312
Sanitation	3,000	3,000	2,579	421
Supplies	3,000	3,000	5,787	(2,787)
Miscellaneous	1,000	1,000	-	1,000
Dues	-	-	644	(644)
Equipment	37,000	37,000	-	37,000
Total Court House and Government Building	133,000	133,000	91,730	41,270
County Commissioners				
<i>Current:</i>				
Salaries	36,600	36,600	36,600	-
Supplies	400	400	430	(30)
Publication of Notices	500	500	1,007	(507)
Dues	700	700	675	25
Total County Commissioners	38,200	38,200	38,712	(512)
Election				
<i>Current:</i>				
Salaries	25,700	25,700	25,839	(139)
Maintenance	11,000	11,000	8,751	2,249
Professional Fees	2,000	2,000	240	1,760
Supplies	32,000	32,000	34,616	(2,616)
Postage	6,000	6,000	4,500	1,500
Publication of Notices	7,000	7,000	6,706	294
Rental	600	600	240	360
Travel	800	800	731	69
Other	-	-	-	-
Total Election	85,100	85,100	81,623	3,477
TOTAL GENERAL GOVERNMENT	\$ 705,110	\$ 705,110	\$ 635,980	\$ 69,130

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
PUBLIC SAFETY				
County Sheriff				
<i>Current:</i>				
Salaries	\$ 396,000	\$ 396,000	\$ 401,871	\$ (5,871)
Bond Payout	120,000	120,000	158,329	(38,329)
Training	2,000	2,000	1,285	715
Supplies	4,000	4,000	4,459	(459)
Office Supplies	4,000	4,000	4,709	(709)
Travel	-	-	2,276	(2,276)
Vehicle Repair	7,000	7,000	12,297	(5,297)
Equipment Repair	10,000	10,000	64	9,936
Rental	-	-	1,229	(1,229)
Telephone	13,000	13,000	16,857	(3,857)
Dues	2,500	2,500	2,265	235
Other	18,500	18,500	2,591	15,909
Auto Operations Expense	32,000	32,000	21,514	10,486
Professional Fees	1,500	1,500	640	860
Laundry Services	3,000	3,000	2,934	66
Uniforms	4,000	4,000	5,627	(1,627)
Total County Sheriff	<u>617,500</u>	<u>617,500</u>	<u>638,947</u>	<u>(21,447)</u>
County Coroner				
<i>Current:</i>				
Salaries	22,290	22,290	19,192	3,098
Maintenance	1,570	1,570	-	1,570
Office Supplies	500	500	346	154
Postage	100	100	-	100
Auto Expense	2,300	2,300	1,092	1,208
Telephone	1,955	1,955	2,138	(183)
Dues	200	200	325	(125)
Autopsy - Medical Expense	8,500	8,500	3,390	5,110
Education and Training	1,500	1,500	1,145	355
Purchase of Equipment	-	-	-	-
Supplies	1,550	1,550	898	652
Miscellaneous	1,750	1,750	890	860
Travel	1,500	1,500	2,060	(560)
Total County Coroner	<u>43,715</u>	<u>43,715</u>	<u>31,476</u>	<u>12,239</u>
TOTAL PUBLIC SAFETY	<u>\$ 661,215</u>	<u>\$ 661,215</u>	<u>\$ 670,423</u>	<u>\$ (9,208)</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
CORRECTIONS				
County Jail				
<i>Current:</i>				
Salaries	973,500	973,500	999,890	(26,390)
Maintenance	31,500	31,500	18,644	12,856
Professional Fees	4,500	4,500	23,531	(19,031)
Dues	1,000	1,000	4,898	(3,898)
Office Supplies	2,000	2,000	1,533	467
Auto Expense	12,000	12,000	8,320	3,680
Supplies	30,000	30,000	52,229	(22,229)
Equipment	-	-	-	-
Education and Training	2,000	2,000	967	1,033
Telephone	3,000	3,000	1,387	1,613
Utilities	24,000	24,000	34,216	(10,216)
Travel	2,000	2,000	4,511	(2,511)
Other	-	-	8,075	(8,075)
Prisoners' Meals	160,000	160,000	177,426	(17,426)
Health and Welfare of Prisoners	30,000	30,000	46,343	(16,343)
Uniforms	8,400	8,400	5,488	2,912
Juvenile Housing and Transport	10,000	10,000	18,852	(8,852)
Total County Jail	<u>1,293,900</u>	<u>1,293,900</u>	<u>1,406,310</u>	<u>(112,410)</u>
TOTAL CORRECTIONS	<u>\$ 1,293,900</u>	<u>\$ 1,293,900</u>	<u>\$ 1,406,310</u>	<u>\$ (112,410)</u>
JUDICIARY AND COURT RELATED				
Circuit Clerk				
<i>Current:</i>				
Salaries	\$ 160,500	\$ 160,500	\$ 153,876	\$ 6,624
Rental	200	200	163	37
Office Supplies	8,000	8,000	2,137	5,863
Publishing	2,250	2,250	1,195	1,055
Miscellaneous	1,600	1,600	340	1,260
Equipment Maintenance	3,800	3,800	2,695	1,105
Dues	500	500	679	(179)
Total Circuit Clerk	<u>176,850</u>	<u>176,850</u>	<u>161,085</u>	<u>15,765</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED-Continued				
State's Attorney				
<i>Current:</i>				
Salaries	247,000	247,000	225,016	21,984
Professional Fees	20,400	20,400	9,747	10,653
Training	900	900	800	100
Rental	900	900	339	561
Postage	900	900	600	300
Supplies	-	-	4,765	(4,765)
Books and Records	5,000	5,000	7,681	(2,681)
Travel	1,000	1,000	984	16
Purchase of Equipment	3,000	3,000	-	3,000
Publication of Notices	2,200	2,200	2,201	(1)
Telephone	1,300	1,300	1,591	(291)
Dues	1,250	1,250	985	265
Other	5,000	5,000	339	4,661
Total State's Attorney	288,850	288,850	255,048	33,802
Court Security				
<i>Current:</i>				
Salaries	80,000	80,000	59,620	20,380
Supplies	800	800	1,223	(423)
Maintenance	400	400	-	400
Training	500	500	-	500
Other	400	400	-	400
Uniforms	1,000	1,000	453	547
Total Court Security	83,100	83,100	61,296	21,804
Circuit Judge				
<i>Current:</i>				
Salaries	2,400	2,400	-	2,400
Telephone	2,000	2,000	1,716	284
Dues	300	300	660	(360)
Office Supplies	600	600	17	583
Operating Supplies	4,000	4,000	2,354	1,646
Maintenance	500	500	-	500
Publishing	250	250	-	250
Professional Fees	1,000	1,000	-	1,000
Other	2,250	2,250	-	2,250
Books	5,100	5,100	9,328	(4,228)
Total Circuit Judge	18,400	18,400	14,075	4,325

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED - Concluded				
Probation				
<i>Current:</i>				
Salaries	40,000	40,000	54,725	(14,725)
Telephone	2,500	2,500	123	2,377
Supplies	-	-	-	-
Total Probation	<u>42,500</u>	<u>42,500</u>	<u>54,848</u>	<u>(12,348)</u>
Court Expenses				
<i>Current:</i>				
Salaries	112,700	112,700	101,031	11,669
Professional Fees	31,050	31,050	16,896	14,154
Travel	3,500	3,500	-	3,500
Publishing	-	-	84	(84)
Supplies	4,350	4,350	-	4,350
Other	-	-	80	(80)
Contractual Court Services	6,400	6,400	2,500	3,900
Total Court Expenses	<u>158,000</u>	<u>158,000</u>	<u>120,591</u>	<u>37,409</u>
TOTAL JUDICIARY AND COURT RELATED	<u>\$ 767,700</u>	<u>\$ 767,700</u>	<u>\$ 666,943</u>	<u>\$ 100,757</u>
OTHER				
General County				
<i>Current:</i>				
Salaries	\$ 87,100	\$ 87,100	\$ 67,612	\$ 19,488
Professional Fees	35,000	35,000	17,017	17,983
Office Supplies	6,900	6,900	6,495	405
Insurance	724,800	724,800	480,809	243,991
Telephone	18,350	18,350	14,167	4,183
Other	5,944	5,944	20,395	(14,451)
Maintenance	5,700	5,700	4,084	1,616
Supplies	5,900	5,900	5,405	495
Economic Development	16,120	16,120	14,537	1,583
Contingent Expense	20,000	20,000	2,681	17,319
Tax Extension	30,550	30,550	27,588	2,962
Audit	37,500	37,500	32,500	5,000
Superintendent of Education	40,149	40,149	40,149	-
Sanitary Landfill	36,500	36,500	42,543	(6,043)
Animal Control	23,960	23,960	21,635	2,325
ESDA	16,200	16,200	15,345	855
<i>Capital Outlay</i>	13,500	13,500	96,944	(83,444)
<i>Debt Service</i>	-	-	-	-
Total General County	<u>1,124,173</u>	<u>1,124,173</u>	<u>909,906</u>	<u>214,267</u>
TOTAL OTHER	<u>1,124,173</u>	<u>1,124,173</u>	<u>909,906</u>	<u>214,267</u>
TOTAL GENERAL FUND	<u>\$ 4,552,098</u>	<u>\$ 4,552,098</u>	<u>\$ 4,289,562</u>	<u>\$ 262,536</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
MFT Income	\$ -	\$ -	\$1,349,138	\$ 1,349,138
Interest on Investments	-	-	2,036	2,036
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>1,351,174</u>	<u>1,351,174</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	-	-	1,254,181	(1,254,181)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,254,181</u>	<u>(1,254,181)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>96,993</u>	<u>96,993</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(34,106)	(34,106)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(34,106)</u>	<u>(34,106)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>62,887</u>	<u>\$ 62,887</u>
Fund Balance - Beginning of Year			<u>650,278</u>	
Fund Balance - End of Year			<u>\$ 713,165</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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Intergovernmental				
MFT Income	\$ 390,000	\$ 390,000	\$ 456,416	\$ 66,416
Interest on Investments	1,000	1,000	865	(135)
All Other				
Reimbursements	90,000	90,000	-	(90,000)
TOTAL REVENUES	481,000	481,000	457,281	(23,719)
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	391,000	391,000	420,026	(29,026)
TOTAL EXPENDITURES	391,000	391,000	420,026	(29,026)
Excess (Deficiency) of Revenues Over Expenditures	90,000	90,000	37,255	(52,745)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	(90,000)	(90,000)	(188,114)	(98,114)
TOTAL OTHER FINANCING SOURCS (USES)	(90,000)	(90,000)	(188,114)	(98,114)
Net Change in Fund Balance	\$ -	\$ -	(150,859)	\$ (150,859)
Fund Balance - Beginning of Year			448,479	
Fund Balance - End of Year			\$ 297,620	

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, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Tax	\$ 179,700	\$ 179,700	\$ 187,481	\$ 7,781
Intergovernmental				
Grant Income	10,000	10,000	-	(10,000)
Interest Income	200	200	7	(193)
All Other				
Reimbursements	90,000	90,000	-	(90,000)
Miscellaneous	15,000	15,000	253,039	238,039
TOTAL REVENUES	<u>294,900</u>	<u>294,900</u>	<u>440,527</u>	<u>145,627</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Salaries	300,000	300,000	253,781	46,219
Maintenance	86,000	86,000	62,170	23,830
Telephone	2,000	2,000	1,859	141
Utilities	5,000	5,000	3,565	1,435
Rental	10,000	10,000	2,187	7,813
Travel	1,000	1,000	384	616
Publishing	600	600	211	389
Professional Fees	6,000	6,000	-	6,000
Dues	850	850	819	31
Training	1,000	1,000	-	1,000
Auto Expense	35,000	35,000	21,832	13,168
Supplies	9,000	9,000	4,060	4,940
Equipment	-	-	2,900	(2,900)
Interest	6,000	6,000	163	5,837
Office Supplies	2,100	2,100	601	1,499
Miscellaneous	3,000	3,000	2,439	561
<i>Capital Outlay</i>	-	-	161,000	(161,000)
<i>Debt Service</i>	-	-	66,466	(66,466)
TOTAL EXPENDITURES	<u>467,550</u>	<u>467,550</u>	<u>584,437</u>	<u>(116,887)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(172,650)</u>	<u>(172,650)</u>	<u>(143,910)</u>	<u>28,740</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	125,000	125,000	-	(125,000)
Operating Transfer In	185,000	185,000	188,114	3,114
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>310,000</u>	<u>310,000</u>	<u>188,114</u>	<u>(121,886)</u>
 Net Change in Fund Balance	 <u>\$ 137,350</u>	 <u>\$ 137,350</u>	 44,204	 <u>\$ (93,146)</u>
 Fund Balance - Beginning of Year			 <u>444,776</u>	
 Fund Balance - End of Year			 <u>\$ 488,980</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Statement of Revenues, Expenditures, and Changes in Fund Balance
COUNTY BRIDGE FUND
November 30, 2016

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Tax	\$ 88,360	\$ 88,360	\$ 92,397	\$ 4,037
Interest Income	100	100	3	(97)
All Other	15,000	15,000	3,319	(11,681)
TOTAL REVENUES	<u>103,460</u>	<u>103,460</u>	<u>95,719</u>	<u>(7,741)</u>
EXPENDITURES				
<i>Current:</i>				
Transportation				
Bridge Maintenance	95,000	95,000	61,129	33,871
<i>Capital Outlay</i>	<u>160,000</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
TOTAL EXPENDITURES	<u>255,000</u>	<u>255,000</u>	<u>61,129</u>	<u>193,871</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(151,540)</u>	<u>(151,540)</u>	<u>34,590</u>	<u>186,130</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>\$ (151,540)</u>	<u>\$ (151,540)</u>	34,590	<u>\$ 186,130</u>
Fund Balance - Beginning of Year			<u>298,574</u>	
Fund Balance - End of Year			<u>\$ 333,164</u>	

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Notes to Required Supplementary Information
November 30, 2016

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, 2016:

Township Motor Fuel, Soft Drink, Township Bridge, Holding, 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	GIS
County Highway	Death Certificate