

**BASIC FINANCIAL STATEMENTS**

**WHITE COUNTY, ILLINOIS**

Statement of Net Position

November 30, 2017

	<b>Primary Government</b>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets</b>			
<b>Current Assets</b>			
Unrestricted Cash	\$ 206,512	\$ 132,339	\$ 338,851
Unrestricted Investments	987,151	-	987,151
Restricted Cash	3,663,552	-	3,663,552
Restricted Investments	208,870	-	208,870
Prepaid Insurance	22,346	-	22,346
Inventory	13,961	-	13,961
Receivables	1,195,760	51,442	1,247,202
Accrued Interest	2,055	-	2,055
<b>Total Current Assets</b>	<u>6,300,207</u>	<u>183,781</u>	<u>6,483,988</u>
<b>Non-Current Assets</b>			
Net Pension Obligation	1,799,737	-	1,799,737
Property, Plant, & Equipment, Depreciable	2,338,608	166,651	2,505,259
<b>Total Non-Current Assets</b>	<u>4,138,345</u>	<u>166,651</u>	<u>4,304,996</u>
<b>Total Assets</b>	<u>10,438,552</u>	<u>350,432</u>	<u>10,788,984</u>
<b>Deferred Outflows of Resources</b>			
None	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Fund Overdraft	2,900	83,506	86,406
Accounts Payable	551,134	10,272	561,406
Due To Others	7,113	-	7,113
Payroll Liabilities	574	-	574
Accrued Absences, Current	56,588	1,454	58,042
<b>Total Current Liabilities</b>	<u>618,309</u>	<u>95,232</u>	<u>713,541</u>
<b>Non-Current Liabilities</b>			
Accrued Absences, Non-Current	226,348	5,815	232,163
<b>Total Non-Current Liabilities</b>	<u>226,348</u>	<u>5,815</u>	<u>232,163</u>
<b>Total Liabilities</b>	<u>844,657</u>	<u>101,047</u>	<u>945,704</u>
<b>Deferred Inflows of Resources</b>			
Pension Liability	1,486,883	-	1,486,883
Pension Contribution	39,515	-	39,515
<b>Total Deferred Inflows of Resources</b>	<u>1,526,398</u>	<u>-</u>	<u>1,526,398</u>
<b>Net Position</b>			
Net Investment in Capital Assets	2,338,608	166,651	2,505,259
Restricted Net Position	4,025,492	-	4,025,492
Unrestricted Net Position	1,703,397	82,734	1,786,131
<b>Total Net Position</b>	<u>\$ 8,067,497</u>	<u>\$ 249,385</u>	<u>\$ 8,316,882</u>

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

**WHITE COUNTY, ILLINOIS**  
**Statement of Activities**  
November 30, 2017

Function/Programs	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		Total Reporting Entity	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities		Business-Type Activities
<b>Primary Government</b>							
<b>Governmental Activities</b>							
General Government	\$ 1,574,179	\$ 755,683	\$ 38,993	\$ -	\$ (779,503)	\$ -	\$ (779,503)
Public Safety	748,273	43,577	-	-	(704,696)	-	(704,696)
Highways and Streets	2,275,403	-	140,871	-	(2,134,532)	-	(2,134,532)
Corrections	1,590,114	35,187	-	-	(1,554,927)	-	(1,554,927)
Judiciary and Legal	768,536	90,226	21,775	-	(656,535)	-	(656,535)
Economic Development	20,791	32,948	-	-	12,157	-	12,157
Health and Welfare	4,291	-	-	-	(4,291)	-	(4,291)
All Other	674,088	-	-	-	(674,088)	-	(674,088)
Interest on Long-Term Debt	-	-	-	-	-	-	-
<b>Total Governmental Activities</b>	<b>7,655,675</b>	<b>957,621</b>	<b>201,639</b>	<b>-</b>	<b>(6,496,415)</b>	<b>-</b>	<b>(6,496,415)</b>
<b>Business-Type Activities</b>							
Ambulance	702,726	743,406	-	-	-	40,680	40,680
Enhanced 911	167,315	204,136	-	-	-	36,821	36,821
<b>Total Business-Type Activities</b>	<b>870,041</b>	<b>947,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,501</b>	<b>77,501</b>
<b>Total Primary Government</b>	<b>\$ 8,525,716</b>	<b>\$ 1,905,163</b>	<b>\$ 201,639</b>	<b>\$ -</b>	<b>\$ (6,496,415)</b>	<b>\$ 77,501</b>	<b>\$ (6,418,914)</b>

General Revenues:

Taxes:						
Property Taxes				\$ 1,829,341	\$ -	\$ 1,829,341
Intergovernmental:						
Income Taxes				516,835	-	516,835
Replacement Taxes				96,511	-	96,511
Retailer's Occupation Tax				469,430	-	469,430
Use Tax				134,802	-	134,802
Motor Fuel Tax				1,435,819	-	1,435,819
State's Attorney Salary Reimbursement				104,006	-	104,006
EMA Reimbursement				3,635	-	3,635
Supervisor of Assessments Reimbursement				26,261	-	26,261
Tuberculosis Reimbursement				3,000	-	3,000
Public Defender Reimbursement				80,120	-	80,120
Work Release and Prisoner Keep				747,614	-	747,614
License and Permits				2,475	-	2,475
Investment Earnings				17,620	125	17,745
Miscellaneous				1,281,479	12,171	1,293,650
Transfers				-	-	-
<b>Total General Revenues and Transfers</b>				<b>6,748,948</b>	<b>12,296</b>	<b>6,761,244</b>
Change in Net Position				252,533	89,797	342,330
Net Position - Beginning of Year				7,631,663	159,588	7,791,251
Prior Period Adjustment-See Note K				183,301	-	183,301
<b>Net Position - End of Year</b>				<b>\$ 8,067,497</b>	<b>\$ 249,385</b>	<b>\$ 8,316,882</b>

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

WHITE COUNTY, ILLINOIS  
Balance Sheet  
GOVERNMENTAL FUNDS  
November 30, 2017

	Major Funds						Non-Major	Total Governmental Funds
	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	County Bridge	Holding Fund	Other Governmental Funds	
<b>Assets</b>								
Unrestricted Cash	\$ 206,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,512
Unrestricted Investments	987,151	-	-	-	-	-	-	987,151
Restricted Cash	-	577,086	412,511	528,187	364,969	568	1,780,231	3,663,552
Restricted Investments	-	-	-	-	-	-	208,870	208,870
Prepaid Insurance	-	-	-	-	-	-	22,346	22,346
Inventory	13,961	-	-	-	-	-	-	13,961
Receivables	410,008	87,938	24,271	301,290	30,257	-	341,996	1,195,760
Accrued Interest	1,475	-	-	-	-	-	580	2,055
<b>Total Assets</b>	<u>1,619,107</u>	<u>665,024</u>	<u>436,782</u>	<u>829,477</u>	<u>395,226</u>	<u>568</u>	<u>2,354,023</u>	<u>6,300,207</u>
<b>Deferred Outflows of Resources</b>								
None	-	-	-	-	-	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 1,619,107</u>	<u>\$ 665,024</u>	<u>\$ 436,782</u>	<u>\$ 829,477</u>	<u>\$ 395,226</u>	<u>\$ 568</u>	<u>\$ 2,354,023</u>	<u>\$ 6,300,207</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balance</b>								
<b>Liabilities</b>								
Fund Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,900
Accounts Payable	43,548	247,500	239,903	4,646	12,187	-	3,350	551,134
Due To Others	-	-	-	-	-	-	7,113	7,113
Payroll Tax Liabilities	-	-	-	-	-	-	574	574
Accrued Absences-Current	42,903	-	-	13,685	-	-	-	56,588
<b>Total Liabilities</b>	<u>86,451</u>	<u>247,500</u>	<u>239,903</u>	<u>18,331</u>	<u>12,187</u>	<u>-</u>	<u>13,937</u>	<u>618,309</u>
<b>Deferred Inflows of Resources</b>								
None	-	-	-	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>								
<b>Fund Balance</b>								
Nonspendable	13,961	-	-	-	-	-	22,346	36,307
Restricted	-	417,524	196,879	-	-	-	45,639	660,042
Committed	-	-	-	811,146	383,039	568	1,536,495	2,731,248
Assigned	-	-	-	-	-	-	738,267	738,267
Unassigned	1,518,695	-	-	-	-	-	(2,661)	1,516,034
<b>Total Fund Balance</b>	<u>1,532,656</u>	<u>417,524</u>	<u>196,879</u>	<u>811,146</u>	<u>383,039</u>	<u>568</u>	<u>2,340,086</u>	<u>5,681,898</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 1,619,107</u>	<u>\$ 665,024</u>	<u>\$ 436,782</u>	<u>\$ 829,477</u>	<u>\$ 395,226</u>	<u>\$ 568</u>	<u>\$ 2,354,023</u>	<u>\$ 6,300,207</u>

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, 2017

Fund Balances of Governmental Funds	\$	5,681,898
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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.	2,338,610
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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.	1,799,737
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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.	(1,752,748)
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Net Position of Governmental Activities	<u>\$</u>	<u>8,067,497</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, 2017

	<b>Major Funds</b>						<b>Non-Major</b>	<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Township Motor Fuel Tax Fund</b>	<b>County Motor Fuel Tax Fund</b>	<b>County Highway</b>	<b>County Bridge</b>	<b>Holding Account</b>	<b>Other Governmental Funds</b>	
<b>Revenues</b>								
Taxes	\$ 529,865	\$ -	\$ -	\$ 190,706	\$ 93,997	\$ -	\$ 1,014,773	\$ 1,829,341
Intergovernmental	2,210,766	1,096,600	339,219	-	-	-	173,087	3,819,672
Licenses and Permits	2,475	-	-	-	-	-	-	2,475
Charges for Services	647,598	-	-	-	-	-	310,023	957,621
Interest on Investment	13,227	1,767	737	4	2	-	1,883	17,620
Other	647,191	-	45,743	325,832	18,333	-	249,753	1,286,852
<b>Total Revenues</b>	<b>4,051,122</b>	<b>1,098,367</b>	<b>385,699</b>	<b>516,542</b>	<b>112,332</b>	<b>-</b>	<b>1,749,519</b>	<b>7,913,581</b>
<b>Expenditures</b>								
<i>Current:</i>								
General Government	621,257	-	-	-	-	108,828	858,122	1,588,207
Public Safety	678,541	-	-	-	-	-	69,732	748,273
Judiciary and Court Related	699,452	-	-	-	-	-	69,084	768,536
Highways and Streets	-	1,378,166	486,440	344,504	62,457	-	3,836	2,275,403
Corrections	1,385,889	-	-	-	-	-	204,225	1,590,114
Health and Welfare	-	-	-	-	-	-	4,291	4,291
Economic Development	-	-	-	-	-	-	20,791	20,791
All Other	674,088	-	-	-	-	-	-	674,088
<i>Capital Outlay</i>	141,476	-	-	33,173	-	-	206,675	381,324
<i>Debt Service</i>	7,511	-	-	-	-	-	-	7,511
<b>Total Expenditures</b>	<b>4,208,214</b>	<b>1,378,166</b>	<b>486,440</b>	<b>377,677</b>	<b>62,457</b>	<b>108,828</b>	<b>1,436,756</b>	<b>8,058,538</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(157,092)</b>	<b>(279,799)</b>	<b>(100,741)</b>	<b>138,865</b>	<b>49,875</b>	<b>(108,828)</b>	<b>312,763</b>	<b>(144,957)</b>
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	75,883	-	-	-	-	1,575,367	39,600	1,690,850
Operating Transfers Out	(23,758)	(15,842)	-	-	-	(1,575,367)	(75,883)	(1,690,850)
<b>Total Other Financing Sources (Uses)</b>	<b>52,125</b>	<b>(15,842)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,283)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(104,967)</b>	<b>(295,641)</b>	<b>(100,741)</b>	<b>138,865</b>	<b>49,875</b>	<b>(108,828)</b>	<b>276,480</b>	<b>(144,957)</b>
<b>Fund Balances - Beginning of Year</b>	<b>1,637,623</b>	<b>713,165</b>	<b>297,620</b>	<b>488,980</b>	<b>333,164</b>	<b>109,396</b>	<b>2,063,606</b>	<b>5,643,554</b>
<b>Prior Period Adjustment-See Note K</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,301</b>
<b>Fund Balances - End of Year</b>	<b>\$ 1,532,656</b>	<b>\$ 417,524</b>	<b>\$ 196,879</b>	<b>\$ 811,146</b>	<b>\$ 383,039</b>	<b>\$ 568</b>	<b>\$ 2,340,086</b>	<b>\$ 5,681,898</b>

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, 2017

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

Net Change in Fund Balances - Total Governmental Funds	\$	(144,957)
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.		151,314
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.		246,176
Net Change in Net Position of Governmental Activities	<u>\$</u>	<u>252,533</u>

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

**WHITE COUNTY, ILLINOIS**

Statement of Fund Net Position

**PROPRIETARY FUNDS**

November 30, 2017

	<u>Major Fund</u>	<u>Non-Major</u>	<u>Total</u>
	<u>Ambulance</u>	<u>Enhanced</u>	<u>Proprietary</u>
	<u>Fund</u>	<u>911 Fund</u>	<u>Funds</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash, Unrestricted	\$ -	\$ 132,339	\$ 132,339
Accounts Receivable	20,475	30,967	51,442
<b>Total Current Assets</b>	<u>20,475</u>	<u>163,306</u>	<u>183,781</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment, Depreciable	147,272	19,379	166,651
<b>Total Non-Current Assets</b>	<u>147,272</u>	<u>19,379</u>	<u>166,651</u>
<b>Total Assets</b>	<u>167,747</u>	<u>182,685</u>	<u>350,432</u>
<b>Deferred Outflows of Resources</b>			
None	-	-	-
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Fund Overdraft	83,506	-	83,506
Accounts Payable	10,272	-	10,272
Accrued Absences, Current	602	852	1,454
<b>Total Current Liabilities</b>	<u>94,380</u>	<u>852</u>	<u>95,232</u>
<b>Non-Current Liabilities</b>			
Accrued Absences, Non-Current	2,406	3,409	5,815
<b>Total Non-Current Liabilities</b>	<u>2,406</u>	<u>3,409</u>	<u>5,815</u>
<b>Total Liabilities</b>	<u>96,786</u>	<u>4,261</u>	<u>101,047</u>
<b>Deferred Inflows of Resources</b>			
None	-	-	-
<b>Net Position</b>			
Net Investment in Capital Assets	147,272	19,379	166,651
Restricted Net Position	-	-	-
Unrestricted Net Position	(76,311)	159,045	82,734
<b>Total Net Position</b>	<u>\$ 70,961</u>	<u>\$ 178,424</u>	<u>\$ 249,385</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, 2017

	<u>Major Fund</u> Ambulance Fund	<u>Non-Major</u> Enhanced 911 Fund	<u>Total</u> Proprietary Funds
<b>Operating Revenues</b>			
Charges for Service	\$ 743,406	\$ 204,136	\$ 947,542
Miscellaneous	12,149	22	12,171
<b>Total Operating Revenue</b>	<u>755,555</u>	<u>204,158</u>	<u>959,713</u>
<b>Operating Expense</b>			
Salaries	410,568	64,872	475,440
Insurance	68,348	15,759	84,107
Telephone	906	2,685	3,591
Auto Expense	23,515	2,419	25,934
Professional Fees	29,860	61,071	90,931
Supplies	62,100	87	62,187
Office Supplies	2,292	443	2,735
Maintenance	37,811	9,306	47,117
Postage	379	321	700
Training	1,500	450	1,950
Publishing	771	645	1,416
Uniforms	144	-	144
IMRF	-	4,758	4,758
Equipment	300	830	1,130
Reimbursements	10,451	-	10,451
Depreciation	51,687	3,443	55,130
Miscellaneous	2,094	226	2,320
<b>Total Operating Expenses</b>	<u>702,726</u>	<u>167,315</u>	<u>870,041</u>
<b>Operating Income (Loss)</b>	<u>52,829</u>	<u>36,843</u>	<u>89,672</u>
<b>Non-Operating Revenue/(Expenses)</b>			
Interest Income	-	125	125
<b>Total Non-Operating Revenue/(Expenses)</b>	<u>-</u>	<u>125</u>	<u>125</u>
<b>Net Income (Loss)</b>	52,829	36,968	89,797
<b>Net Position at Beginning of Year</b>	<u>18,132</u>	<u>141,456</u>	<u>159,588</u>
<b>Net Position at End of Year</b>	<u>\$ 70,961</u>	<u>\$ 178,424</u>	<u>\$ 249,385</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, 2017

	<u>Major Fund</u>	<u>Non-Major</u>	<u>Total</u>
	Ambulance Fund	Enhanced 911 Fund	Proprietary Funds
<b>Cash Flows from Operating Activities:</b>			
Receipts for Services	\$ 743,406	\$ 204,136	\$ 947,542
Payments for Salaries	(410,568)	(64,872)	(475,440)
Payments for Operating Expenses	(292,158)	(102,443)	(394,601)
Other Operating Revenue/(Expenses)	152,033	24,198	176,231
<b>Net Cash Flows from Operating Activities</b>	<u>192,713</u>	<u>61,019</u>	<u>253,732</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers, Net	-	-	-
<b>Net Cash Flows from Noncapital Financing Activities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Assets Purchased	(94,254)	-	(94,254)
Interest Paid on Long Term Debt	-	-	-
<b>Net Cash Flows from Capital &amp; Related Financing Activities</b>	<u>(94,254)</u>	<u>-</u>	<u>(94,254)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest on Investments	-	125	-
<b>Net Cash Flows from Investing Activities</b>	<u>-</u>	<u>125</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	98,459	61,144	159,603
Cash at Beginning of Year	(181,965)	71,195	(110,770)
Cash at End of Year	<u>\$ (83,506)</u>	<u>\$ 132,339</u>	<u>\$ 48,833</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:</b>			
Operating Income (Loss)	\$ 52,829	\$ 36,843	\$ 89,672
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	51,687	3,443	55,130
Change in Assets and Liabilities			
Receivables	83,029	20,715	103,744
Accounts Payable	4,952	(454)	4,498
Accrued Absences	216	472	688
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 192,713</u>	<u>\$ 61,019</u>	<u>\$ 253,732</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, 2017**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 4,955,388
Property Tax Receivable	356,604
<b>Total Assets</b>	<u>\$ 5,311,992</u>
<b>Liabilities</b>	
Property Taxes Payable	\$ 4,816,011
Outstanding Bonds	137,677
Due To Others	358,304
<b>Total Liabilities</b>	<u>5,311,992</u>
<b>Net Position</b>	<u>\$ -</u>

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