

WHITE COUNTY, ILLINOIS
GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended November 30, 2017

WHITE COUNTY, ILLINOIS

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Emling & Hoffman, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Members: AICPA • IL CPA Society

105 EAST MAIN ST., P.O. BOX 269
DU QUOIN, ILLINOIS 62832-0269
(618) 542-4747 FAX (618) 542-6141
www.EmlingCPA.com

1191 W. SAINT LOUIS ST., P.O. BOX 226
NASHVILLE, ILLINOIS 62263-0226
(618) 327-4375 FAX (618) 327-4376

INDEPENDENT AUDITOR'S REPORT

Chairman and County Board of Commissioners
White County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White County, Illinois as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the White County, Illinois, as of November 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, and budgetary comparison information on pages 5 - 9 and 48 - 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the White County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and additional supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and additional supporting schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and additional supporting schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2018 on our consideration of the White County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering White County, Illinois' internal control over financial reporting and compliance.

Emling + Hoffman PC

Du Quoin, Illinois
May 7, 2018

Emling & Hoffman, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Members: AICPA • IL CPA Society

105 EAST MAIN ST., P.O. BOX 269
DU QUOIN, ILLINOIS 62832-0269
(618) 542-4747 FAX (618) 542-6141
www.EmlingCPA.com

1191 W. SAINT LOUIS ST., P.O. BOX 226
NASHVILLE, ILLINOIS 62263-0226
(618) 327-4375 FAX (618) 327-4376

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

Chairman and County Board of Commissioners
White County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of White County, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise White County, Illinois' basic financial statements and have issued our report thereon dated May 7, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered White County, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of White County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of White County, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies [2017-1 through 2017-5].

Compliance and Other Matters

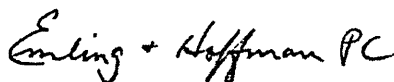
As part of obtaining reasonable assurance about whether White County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

White County, Illinois' Response to Findings

White County, Illinois' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. White County, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Du Quoin, Illinois
May 7, 2018

White County, Illinois Management's Discussion and Analysis

The Management of White County, Illinois offers this overview and analysis of the financial activities of the County, for the fiscal year ended November 30, 2017.

Financial Highlights

The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at November 30, 2017 by \$8,316,882. Total net position is comprised of the following: Net Investment in Capital Assets, of \$2,505,259 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets. Net position of \$4,025,492 are restricted by constraints imposed by debt covenants, grantors, laws or regulations. Unrestricted net position of \$1,786,131 represent the portion available to maintain the County's continuing obligations to citizens and creditors. The County's governmental funds reported total ending fund balance of \$5,681,898 this year. At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,518,695.

The following is a summary of significant capital assets and long term debt activity of the major funds of the County:

-The General Fund made improvements in the amount of \$22,669 and purchased equipment in the amount of \$27,200. They purchased several new vehicles: a 2017 Ford Explorer for \$28,550, a 2017 Dodge Ram for \$30,625, and a 2016 Chevy Van for \$25,655. They also made improvements to vehicles in the amount of \$5,545, and bought car equipment in the amount of \$4,233. Compensated absences decreased by \$9,389 during the fiscal year for the General Fund.

-The County Highway Fund purchased a 2018 Dodge Ram in the amount of \$29,993, and bought survey equipment for \$3,180. The compensated absences increased \$6,718 for the County Highway Fund.

-The County had no long term debt as of November 30, 2017.

The significant transactions of the major funds are the following:

-The major funds booked depreciation in the amount of \$168,147.

*Please refer to the notes to the financial statements for further information.

Overview of the Financial Statements

Management's Discussion and Analysis introduces the County's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

Government-wide Financial Statements

The County's audit report includes the *Statement of Net Position* and the *Statement of Activities*, both of which are government wide. The *Statement of Net Position* is the County-wide statement of financial position presenting information that includes all of the County's assets and liabilities, with the difference reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County as a whole is improving or deteriorating. Evaluation of the overall economic health of the County would extend to other non-financial factors such as diversification of the taxpayer base of the condition of the County infrastructure in addition to the financial information provided in this report. The second government-wide statement is the *Statement of Activities*, which reports how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the County's distinct activities or functions on revenues provided by the County's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the County that are principally supported by taxes and intergovernmental revenues and business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, public property, accounts and finance, streets and public improvements. Business-type activities include Enhanced 911 and Ambulance.

Fund Financial Statements

A fund is an accountable unit used to maintain control over resources segregated for specific activities or objectives. The County uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the County's most significant funds rather than the County as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

The County has three kinds of funds:

Governmental funds encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the County's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Proprietary funds generally report services for which the County charges customers a fee. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the County organization such as the Enhanced 911 and Ambulance.

Fiduciary funds account for resources received and held by the County in a fiduciary capacity or as an agent for other governments and other funds. Fiduciary funds are not reflected in the government wide statement because the resources of those funds are not available to support the County's own programs.

Notes to the Financial Statements

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide essential information necessary for fair presentation of the financial statements.

Required Supplementary Information

This Management's Discussion and Analysis and the Budgetary Comparison Schedules represent financial information, which provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes. This report also includes optional financial information such as budgetary comparison information and a schedule of taxes certified and collected. This information is provided to address certain specific needs of various users of the report.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. No significant changes from the prior year were noted.

General Fund Budgetary Highlights

The adopted General Fund appropriations budget for fiscal year 2017 was \$4,656,680. There was a \$367,118 change from last year. There was large differences between actual numbers and the final budget for equipment and repairs and maintenance. The County anticipated more expenses than were actually spent. There were no significant differences between the original budget and the actual budget. There are no known changes or circumstances that would affect fiscal year 2017 appropriations ordinance.

Economic Factors and Next Year's Budgets and Rates

No conditions were noted that would be expected to have a significant effect on the financial position or results of operations of the County.

Requests for Information

This financial report is designated to provide a general overview of White County's finances for all those with an interest. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the White County, 301 E. Main, Carmi Illinois, 62821.

FINANCIAL ANALYSIS OF THE GOVERNMENTAL ACTIVITIES

	Governmental Activities		% Change
	2017	2016	
ASSETS			
Current Assets	\$ 6,300,207	\$ 6,341,994	-0.66%
Non-Current Assets	4,138,345	2,187,315	89.20%
TOTAL ASSETS	<u>10,438,552</u>	<u>8,529,309</u>	22.38%
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>983,735</u>	100.00%
LIABILITIES			
Current Liabilities	618,309	698,441	-11.47%
Non-Current Liabilities	226,348	1,138,932	-80.13%
TOTAL LIABILITIES	<u>844,657</u>	<u>1,837,373</u>	-54.03%
DEFERRED INFLOWS OF RESOURCES	1,526,398	44,008	3368.46%
NET POSITION			
Net Investment in Capital Assets	2,338,608	2,187,315	6.92%
Restricted Net Position	4,025,492	4,535,597	-11.25%
Unrestricted Net Position	1,703,397	908,751	87.44%
TOTAL NET POSITION	<u>\$ 8,067,497</u>	<u>\$ 7,631,663</u>	5.71%
REVENUE			
Program Revenue:			
Charges for Services	\$ 957,621	\$ 860,213	11.32%
Operating Grants	201,639	271,103	-25.62%
Capital Grants	-	-	0.00%
General Revenue:			
Taxes	1,829,341	1,713,715	6.75%
Intergovernmental	3,618,033	4,135,031	-12.50%
Licenses and Permits	2,475	1,950	26.92%
Investment Interest	17,620	16,736	5.28%
Miscellaneous	1,281,479	1,335,408	-4.04%
TOTAL REVENUE	<u>7,908,208</u>	<u>8,334,156</u>	-5.11%
EXPENSES			
General Government	1,574,179	1,371,470	14.78%
Public Safety	748,273	694,586	7.73%
Highways and Streets	2,275,403	2,508,519	-9.29%
Corrections	1,590,114	1,523,583	4.37%
Judiciary and Legal	768,536	745,366	3.11%
Economic Development	20,791	70,461	-70.49%
Health and Welfare	4,291	4,423	-2.98%
All Other	674,088	822,844	-18.08%
Interest on Long-Term Debt	-	-	0.00%
TOTAL EXPENSES	<u>7,655,675</u>	<u>7,741,252</u>	-1.11%
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>252,533</u>	<u>592,904</u>	-57.41%
Transfers, Net	<u>-</u>	<u>(6,534)</u>	100.00%
Change in Net Position	252,533	586,370	-56.93%
Net Position - Beginning of Year	7,631,663	7,045,293	8.32%
Prior Period Adjustment-See Note K	183,301	-	NA
Net Position - End of Year	<u>\$ 8,067,497</u>	<u>\$ 7,631,663</u>	5.71%

For the fiscal year ended November 30, 2017, governmental net position of the County increased by 5.71%. Revenues decreased by 5.11%, and expenses decreased by 1.11%.

FINANCIAL ANALYSIS OF THE BUSINESS-TYPE ACTIVITIES

	Business-Type Activities		% Change
	2017	2016	
ASSETS			
Current Assets	\$ 183,781	\$ 226,381	-18.82%
Non-Current Assets	166,651	127,528	30.68%
TOTAL ASSETS	<u>350,432</u>	<u>353,909</u>	-0.98%
DEFERRED OUTFLOWS OF RESOURCES	-	-	0.00%
LIABILITIES			
Current Liabilities	95,232	189,056	-49.63%
Non-Current Liabilities	5,815	5,265	10.45%
TOTAL LIABILITIES	<u>101,047</u>	<u>194,321</u>	-48.00%
DEFERRED INFLOWS OF RESOURCES	-	-	0.00%
NET POSITION			
Net Investment in Capital Assets	166,651	127,528	30.68%
Restricted Net Position	-	-	0.00%
Unrestricted Net Position	82,734	32,060	158.06%
TOTAL NET POSITION	<u>\$ 249,385</u>	<u>\$ 159,588</u>	56.27%
REVENUE			
Program Revenue:			
Charges for Services	\$ 947,542	\$ 805,137	17.69%
Operating Grants	-	-	0.00%
Capital Grants	-	-	0.00%
General Revenue:			
Taxes	-	-	0.00%
Intergovernmental	-	-	0.00%
Investment Interest	125	6	1983.33%
Miscellaneous	12,171	8,189	48.63%
TOTAL REVENUE	<u>959,838</u>	<u>813,332</u>	18.01%
EXPENSES			
Ambulance	702,726	812,682	-13.53%
Enhanced 911	167,315	178,659	-6.35%
TOTAL EXPENSES	<u>870,041</u>	<u>991,341</u>	-12.24%
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,797	(178,009)	-150.45%
Transfers, Net	-	34,794	100.00%
Change in Net Position	89,797	(143,215)	162.70%
Net Position - Beginning of Year	<u>159,588</u>	<u>302,803</u>	-47.30%
Net Position - End of Year	<u>\$ 249,385</u>	<u>\$ 159,588</u>	56.27%

For the fiscal year ended November 30, 2017, business-type net position of the County increased by 56.27%. Revenues increased by 18.01%, and expenses decreased by 12.24%.