

REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Illinois Municipal Retirement Fund - Schedule of Funding Progress
November 30, 2017

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]
12/31/17	\$ 8,816,439	\$ 8,189,864	\$ (626,575)	107.65%	\$ 2,714,093	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$9,525,970. On a market basis, the funded ratio would be 116.31%.

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]
12/31/17	\$ 1,818,358	\$ 1,432,346	\$ (386,012)	126.95%	\$ 74,585	0.00%
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%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$2,082,150. On a market basis, the funded ratio would be 145.37%.

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]
12/31/17	\$ 2,494,379	\$ 2,584,408	\$ 90,029	96.52%	\$ 370,219	24.32%
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%

On a market value basis, the actuarial value of assets as of December 31, 2017 is \$2,680,139. On a market basis, the funded ratio would be 103.70%.

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, 2017

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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service Cost	\$ 274,064	\$ 299,410	\$ 289,674	\$ 295,583						
Interest on the Total Pension Liability	890,508	842,555	784,904	751,086						
Benefit Changes	-	-	-	-						
Differences Between Expected and Actual Experience	(321,669)	(61,639)	104,143	(527,912)						
Assumption Changes	(393,696)	-	-	310,297						
Benefit Payments and Refunds	(418,469)	(438,100)	(391,724)	(358,670)						
Net Change in Total Pension Liability	30,738	642,226	786,997	470,384						
Total Pension Liability-Beginning	11,945,636	11,303,410	10,516,413	10,046,029						
Total Pension Liability-Ending (a)	\$ 11,976,374	\$ 11,945,636	\$ 11,303,410	\$ 10,516,413						
Plan Fiduciary Net Position										
Employer Contributions	\$ 216,584	\$ 208,980	\$ 232,892	\$ 219,249						
Employee Contributions	122,135	196,115	122,149	118,159						
Pension Plan Net Investment Income	2,014,555	732,638	55,342	651,078						
Benefit Payments and Refunds	(418,469)	(438,100)	(391,724)	(358,670)						
Other	(317,937)	91,757	(289,886)	(227,096)						
Net Change in Plan Fiduciary Net Position	1,616,868	791,390	(271,227)	402,720						
Plan Fiduciary Net Position-Beginning	11,606,929	10,815,539	11,086,766	10,684,046						
Plan Fiduciary Net Position-Ending (b)	\$ 13,223,797	\$ 11,606,929	\$ 10,815,539	\$ 11,086,766						
Net Pension Liability/(Asset) - Ending (a-b)	(1,247,423)	338,707	487,871	(570,353)						
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	110.42%	97.16%	95.68%	105.42%						
Covered Valuation Payroll	\$ 2,714,093	\$ 2,728,206	\$ 2,712,770	\$ 2,626,985						
Net Pension Liability as a Percentage of Covered Valuation Payroll	-45.96%	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-continued
 ECO
 November 30, 2017

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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service Cost	\$ 22,529	\$ 26,954	\$ 23,355	\$ 33,278						
Interest on the Total Pension Liability	335,884	301,918	314,057	307,838						
Benefit Changes	-	-	-	-						
Differences Between Expected and Actual Experience	(380,979)	347,652	(287,721)	(107,895)						
Assumption Changes	(81,053)	(9,659)	-	101,594						
Benefit Payments and Refunds	(228,950)	(216,137)	(211,418)	(271,009)						
Net Change in Total Pension Liability	(332,569)	450,728	(161,727)	63,806						
Total Pension Liability-Beginning	4,581,662	4,130,934	4,292,661	4,228,855						
Total Pension Liability-Ending (a)	\$ 4,249,093	\$ 4,581,662	\$ 4,130,934	\$ 4,292,661						
Plan Fiduciary Net Position										
Employer Contributions	\$ 41,014	\$ 124,416	\$ 78,777	\$ 111,751						
Employee Contributions	5,594	7,069	7,530	9,294						
Pension Plan Net Investment Income	794,224	255,966	17,838	217,499						
Benefit Payments and Refunds	(228,950)	(216,137)	(211,418)	(271,009)						
Other	(58,329)	519,627	148,949	(77,864)						
Net Change in Plan Fiduciary Net Position	553,553	690,941	41,676	(10,329)						
Plan Fiduciary Net Position-Beginning	4,362,832	3,671,891	3,630,215	3,640,544						
Plan Fiduciary Net Position-Ending (b)	\$ 4,916,385	\$ 4,362,832	\$ 3,671,891	\$ 3,630,215						
Net Pension Liability/(Asset) - Ending (a-b)	(667,292)	218,830	459,043	662,446						
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	115.70%	95.22%	88.89%	84.57%						
Covered Valuation Payroll	\$ 74,585	\$ 94,248	\$ 96,473	\$ 83,815						
Net Pension Liability as a Percentage of Covered Valuation Payroll	-894.67%	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-concluded
SLEP
November 30, 2017

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

Calendar Year Ending December 31,	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service Cost	\$ 65,143	\$ 62,441	\$ 62,132	\$ 65,351						
Interest on the Total Pension Liability	249,003	234,021	218,124	199,506						
Benefit Changes	-	-	-	-						
Differences Between Expected and Actual Experience Assumption Changes	40,189	(14,260)	12,388	20,106						
Benefit Payments and Refunds	(85,107)	(81,820)	(80,068)	(74,491)						
Net Change in Total Pension Liability	247,042	195,897	216,838	252,636						
Total Pension Liability-Beginning	3,330,026	3,134,129	2,917,291	2,664,655						
Total Pension Liability-Ending (a)	\$ 3,577,068	\$ 3,330,026	\$ 3,134,129	\$ 2,917,291						
Plan Fiduciary Net Position										
Employer Contributions	\$ 59,974	\$ 59,914	\$ 51,254	\$ 53,943						
Employee Contributions	27,767	26,811	26,062	24,654						
Pension Plan Net Investment Income	518,181	191,307	13,745	167,737						
Benefit Payments and Refunds	(85,107)	(81,820)	(80,068)	(74,491)						
Other	(35,842)	90,235	(70,632)	(169,272)						
Net Change in Plan Fiduciary Net Position	484,973	286,447	(59,639)	2,571						
Plan Fiduciary Net Position-Beginning	2,977,117	2,690,670	2,750,309	2,747,738						
Plan Fiduciary Net Position-Ending (b)	\$ 3,462,090	\$ 2,977,117	\$ 2,690,670	\$ 2,750,309						
Net Pension Liability/(Asset) - Ending (a-b)	114,978	352,909	443,459	166,982						
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.79%	89.40%	85.85%	94.28%						
Covered Valuation Payroll	\$ 370,219	\$ 357,486	\$ 347,491	\$ 339,086						
Net Pension Liability as a Percentage of Covered Valuation Payroll	31.06%	98.72%	127.62%	49.24%						

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Employer Contributions
November 30, 2017

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%
2017	216,585	216,584	1	2,714,093	7.98%

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%
2017	41,014	41,014	-	74,585	54.99%

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%
2017	59,975	59,974	1	370,219	16.20%

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Taxes	\$ 540,000	\$ 540,000	\$ 529,865	\$ (10,135)
Intergovernmental				
Retailers' Occupation Tax	500,000	500,000	469,430	(30,570)
State Income Tax	655,900	655,900	516,835	(139,065)
Use Tax	-	-	134,802	134,802
Replacement Tax	96,730	96,730	96,511	(219)
State's Attorney Salary Reimbursement	113,460	113,460	104,006	(9,454)
EMA Reimbursement	7,000	7,000	3,635	(3,365)
Supervisor of Assessments Reimbursement	25,330	25,330	26,261	931
Grant Income	22,100	22,100	28,552	6,452
Tuberculosis Reimbursement	3,000	3,000	3,000	-
Election Reimbursement	4,050	4,050	-	(4,050)
Public Defender	90,615	90,615	80,120	(10,495)
Work Release and Prisoner Keep	648,070	648,070	747,614	99,544
Charges for Services				
911	123,910	123,910	-	(123,910)
County Clerk	176,170	176,170	111,052	(65,118)
Treasurer	-	-	43,198	43,198
Circuit Clerk	154,500	154,500	132,365	(22,135)
State's Attorney	21,420	21,420	12,034	(9,386)
Sheriff	66,370	66,370	13,810	(52,560)
Coroner	-	-	1,500	1,500
Jail	344,165	344,165	331,777	(12,388)
Other	27,700	27,700	1,862	(25,838)
Interest on Investments	7,585	7,585	13,227	5,642
Licenses and Permits	1,700	1,700	2,475	775
All Other				
Fines and Fees	215,160	215,160	225,899	10,739
Fee Reimbursement	-	-	49,078	49,078
Rent	1,290	1,290	975	(315)
Revenue Stamps/Rental Housing/Death/Marriage	-	-	80,193	80,193
Insurance Reimbursement	370,000	370,000	67,657	(302,343)
Miscellaneous	205,000	205,000	2,034	(202,966)
Sheriff Bond	171,660	171,660	150,294	(21,366)
Court Security	67,200	67,200	71,061	3,861
TOTAL REVENUES	4,660,085	4,660,085	4,051,122	(608,963)
TOTAL EXPENDITURES	4,656,680	4,656,680	4,208,214	448,466

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GENERAL FUND - CONCLUDED
November 30, 2017

	<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>3,405</u>	<u>3,405</u>	<u>(157,092)</u>	<u>(160,497)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	75,883	75,883
Operating Transfers Out	-	-	<u>(23,758)</u>	<u>(23,758)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>52,125</u>	<u>52,125</u>
Net Change in Fund Balance	<u>\$ 3,405</u>	<u>\$ 3,405</u>	<u>(104,967)</u>	<u>\$ (108,372)</u>
Fund Balance - Beginning of Year			<u>1,637,623</u>	
Fund Balance - End of Year			<u>\$1,532,656</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
GENERAL GOVERNMENT				
County Clerk				
<i>Current:</i>				
Salaries	\$ 126,000	\$ 126,000	\$ 126,462	\$ (462)
Office Supplies	11,550	11,550	7,513	4,037
Revenue Stamps/Rental Housing/Death/Marriage	92,300	92,300	71,394	20,906
Equipment Maintenance	4,560	4,560	2,646	1,914
Dues	1,050	1,050	2,729	(1,679)
Other	2,800	2,800	752	2,048
Total County Clerk	<u>238,260</u>	<u>238,260</u>	<u>211,496</u>	<u>26,764</u>
County Treasurer and Collector				
<i>Current:</i>				
Salaries	101,000	101,000	91,876	9,124
Rental	2,700	2,700	2,943	(243)
Dues	2,500	2,500	874	1,626
Office Supplies	2,400	2,400	2,030	370
Postage	10,000	10,000	5,500	4,500
Publication of Notices	3,200	3,200	9,952	(6,752)
Equipment Maintenance	750	750	210	540
Other Expense	1,320	1,320	551	769
Total County Treasurer and Collector	<u>123,870</u>	<u>123,870</u>	<u>113,936</u>	<u>9,934</u>
Supervisor of Assessments				
<i>Current:</i>				
Salaries	88,400	88,400	83,058	5,342
Training	700	700	680	20
Maintenance	550	550	2,660	(2,110)
Rental	100	100	62	38
Office Supplies	4,000	4,000	3,335	665
Postage	2,000	2,000	1,432	568
Professional Fees	500	500	1,291	(791)
Publication of Notices	2,000	2,000	956	1,044
Dues	400	400	430	(30)
Travel	400	400	758	(358)
Other	200	200	309	(109)
Total Supervisor of Assessments	<u>99,250</u>	<u>99,250</u>	<u>94,971</u>	<u>4,279</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, 2017

GENERAL GOVERNMENT - Concluded	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
Court House and Government Building				
<i>Current:</i>				
Salaries	25,500	25,500	28,051	(2,551)
Maintenance	-	-	16,790	(16,790)
Utilities	38,000	38,000	45,452	(7,452)
Professional Fees	2,500	2,500	-	2,500
Sanitation	3,000	3,000	3,210	(210)
Supplies	6,000	6,000	7,033	(1,033)
Miscellaneous	1,000	1,000	-	1,000
Dues	-	-	-	-
Equipment	-	-	-	-
Total Court House and Government Building	<u>76,000</u>	<u>76,000</u>	<u>100,536</u>	<u>(24,536)</u>
County Commissioners				
<i>Current:</i>				
Salaries	36,600	36,600	36,600	-
Supplies	400	400	-	400
Travel	-	-	1,465	(1,465)
Publication of Notices	500	500	507	(7)
Dues	700	700	675	25
Total County Commissioners	<u>38,200</u>	<u>38,200</u>	<u>39,247</u>	<u>(1,047)</u>
Election				
<i>Current:</i>				
Salaries	18,700	18,700	8,080	10,620
Maintenance	11,000	11,000	9,069	1,931
Professional Fees	2,000	2,000	541	1,459
Supplies	37,000	37,000	34,031	2,969
Postage	6,000	6,000	5,500	500
Publication of Notices	7,000	7,000	2,767	4,233
Rental	600	600	120	480
Travel	800	800	333	467
Dues	-	-	630	(630)
Total Election	<u>83,100</u>	<u>83,100</u>	<u>61,071</u>	<u>22,029</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 658,680</u>	<u>\$ 658,680</u>	<u>\$ 621,257</u>	<u>\$ 37,423</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
PUBLIC SAFETY				
County Sheriff				
<i>Current:</i>				
Salaries	\$ 405,000	\$ 405,000	\$ 417,324	\$ (12,324)
Bond Payout	120,000	120,000	150,294	(30,294)
Training	2,000	2,000	1,225	775
Supplies	4,000	4,000	3,421	579
Office Supplies	4,000	4,000	3,864	136
Travel	1,000	1,000	2,150	(1,150)
Vehicle Repair	10,000	10,000	6,702	3,298
Equipment Repair	6,000	6,000	965	5,035
Rental	-	-	1,380	(1,380)
Telephone	12,000	12,000	12,601	(601)
Dues	3,000	3,000	3,667	(667)
Other	19,000	19,000	1,644	17,356
Auto Operations Expense	25,000	25,000	22,103	2,897
Professional Fees	1,000	1,000	-	1,000
Laundry Services	3,000	3,000	2,910	90
Uniforms	4,500	4,500	7,690	(3,190)
Total County Sheriff	<u>619,500</u>	<u>619,500</u>	<u>637,940</u>	<u>(18,440)</u>
County Coroner				
<i>Current:</i>				
Salaries	22,290	22,290	20,057	2,233
Maintenance	500	500	1,455	(955)
Office Supplies	375	375	286	89
Postage	100	100	-	100
Auto Expense	1,500	1,500	1,216	284
Telephone	1,955	1,955	1,752	203
Dues	325	325	375	(50)
Autopsy - Medical Expense	8,500	8,500	7,180	1,320
Education and Training	1,500	1,500	750	750
Professional Fees	1,450	1,450	1,590	(140)
Supplies	1,100	1,100	2,579	(1,479)
Miscellaneous	4,835	4,835	738	4,097
Travel	1,500	1,500	2,623	(1,123)
Total County Coroner	<u>45,930</u>	<u>45,930</u>	<u>40,601</u>	<u>5,329</u>
TOTAL PUBLIC SAFETY	<u>\$ 665,430</u>	<u>\$ 665,430</u>	<u>\$ 678,541</u>	<u>\$ (13,111)</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
CORRECTIONS				
County Jail				
<i>Current:</i>				
Salaries	\$ 995,000	\$ 995,000	\$1,015,449	\$ (20,449)
Maintenance	23,500	23,500	29,566	(6,066)
Professional Fees	15,000	15,000	9,572	5,428
Dues	1,000	1,000	2,803	(1,803)
Office Supplies	2,500	2,500	2,507	(7)
Auto Expense	10,000	10,000	6,898	3,102
Supplies	30,000	30,000	48,624	(18,624)
Education and Training	2,000	2,000	-	2,000
Telephone	3,000	3,000	3,142	(142)
Utilities	26,000	26,000	43,395	(17,395)
Travel	2,000	2,000	4,410	(2,410)
Other	10,000	10,000	636	9,364
Prisoners' Meals	140,000	140,000	168,522	(28,522)
Health and Welfare of Prisoners	30,000	30,000	32,084	(2,084)
Uniforms	8,400	8,400	6,158	2,242
Juvenile Housing and Transport	20,000	20,000	12,123	7,877
Total County Jail	<u>1,318,400</u>	<u>1,318,400</u>	<u>1,385,889</u>	<u>(67,489)</u>
TOTAL CORRECTIONS	<u>\$ 1,318,400</u>	<u>\$ 1,318,400</u>	<u>\$1,385,889</u>	<u>\$ (67,489)</u>
JUDICIARY AND COURT RELATED				
Circuit Clerk				
<i>Current:</i>				
Salaries	\$ 160,500	\$ 160,500	\$ 158,421	\$ 2,079
Rental	250	250	169	81
Office Supplies	8,000	8,000	1,690	6,310
Publishing	2,250	2,250	802	1,448
Miscellaneous	4,000	4,000	429	3,571
Equipment Maintenance	4,000	4,000	2,740	1,260
Dues	750	750	119	631
Total Circuit Clerk	<u>179,750</u>	<u>179,750</u>	<u>164,370</u>	<u>15,380</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, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED-Continued				
State's Attorney				
<i>Current:</i>				
Salaries	250,000	250,000	228,814	21,186
Professional Fees	20,500	20,500	8,350	12,150
Training	900	900	993	(93)
Rental	900	900	650	250
Postage	900	900	630	270
Supplies	9,500	9,500	7,129	2,371
Maintenance	-	-	2,463	(2,463)
Books and Records	5,000	5,000	5,844	(844)
Travel	1,000	1,000	1,731	(731)
Purchase of Equipment	-	-	-	-
Publication of Notices	2,300	2,300	3,518	(1,218)
Telephone	1,400	1,400	1,467	(67)
Dues	1,250	1,250	524	726
Other	1,000	1,000	110	890
Total State's Attorney	294,650	294,650	262,223	32,427
Court Security				
<i>Current:</i>				
Salaries	80,000	80,000	61,587	18,413
Supplies	1,200	1,200	814	386
Maintenance	400	400	-	400
Training	500	500	-	500
Other	-	-	-	-
Uniforms	1,000	1,000	479	521
Total Court Security	83,100	83,100	62,880	20,220
Circuit Judge				
<i>Current:</i>				
Salaries	2,400	2,400	-	2,400
Telephone	2,000	2,000	1,425	575
Dues	300	300	585	(285)
Office Supplies	6,600	6,600	660	5,940
Operating Supplies	5,100	5,100	2,129	2,971
Maintenance	500	500	223	277
Equipment	-	-	2,155	(2,155)
Publishing	250	250	-	250
Professional Fees	1,000	1,000	-	1,000
Other	250	250	302	(52)
Books	-	-	10,884	(10,884)
Total Circuit Judge	18,400	18,400	18,363	37

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2017

JUDICIARY AND COURT RELATED - Concluded	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
Probation				
<i>Current:</i>				
Salaries	65,700	65,700	63,388	2,312
Telephone	2,500	2,500	101	2,399
Supplies	-	-	-	-
Total Probation	68,200	68,200	63,489	4,711
Court Expenses				
<i>Current:</i>				
Salaries	112,700	112,700	98,721	13,979
Professional Fees	37,450	37,450	18,393	19,057
Travel	3,500	3,500	541	2,959
Publishing	-	-	270	(270)
Supplies	4,000	4,000	-	4,000
Other	350	350	-	350
Contractual Court Services	-	-	10,202	(10,202)
Total Court Expenses	158,000	158,000	128,127	29,873
TOTAL JUDICIARY AND COURT RELATED	\$ 802,100	\$ 802,100	\$ 699,452	\$ 102,648
OTHER				
General County				
<i>Current:</i>				
Salaries	\$ 87,100	\$ 87,100	\$ 49,465	\$ 37,635
Professional Fees	34,000	34,000	6,638	27,362
Office Supplies	3,300	3,300	10	3,290
Insurance	755,000	755,000	398,635	356,365
Telephone	18,350	18,350	15,142	3,208
Other	1,500	1,500	6,230	(4,730)
Maintenance	6,700	6,700	4,161	2,539
Supplies	9,400	9,400	3,547	5,853
Economic Development	16,120	16,120	14,686	1,434
Contingent Expense	85,000	85,000	261	84,739
Tax Extension	30,550	30,550	26,585	3,965
Audit	37,500	37,500	32,500	5,000
Superintendent of Education	40,150	40,150	40,150	-
Sanitary Landfill	36,500	36,500	38,464	(1,964)
Animal Control	24,700	24,700	22,205	2,495
ESDA	16,200	16,200	15,409	791
<i>Capital Outlay</i>	10,000	10,000	141,476	(131,476)
<i>Debt Service</i>	-	-	7,511	(7,511)
Total General County	1,212,070	1,212,070	823,075	388,995
TOTAL OTHER	1,212,070	1,212,070	823,075	388,995
TOTAL GENERAL FUND	\$ 4,656,680	\$ 4,656,680	\$4,208,214	\$ 448,466

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TOWNSHIP MOTOR FUEL TAX FUND
November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Intergovernmental				
MFT Income	\$ -	\$ -	\$1,096,600	\$ 1,096,600
Interest on Investments	-	-	1,767	1,767
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>1,098,367</u>	<u>1,098,367</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	-	-	1,378,166	(1,378,166)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,378,166</u>	<u>(1,378,166)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(279,799)</u>	<u>(279,799)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	(15,842)	(15,842)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(15,842)</u>	<u>(15,842)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(295,641)</u>	<u>\$ (295,641)</u>
Fund Balance - Beginning of Year			<u>713,165</u>	
Fund Balance - End of Year			<u>\$ 417,524</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY MOTOR FUEL TAX FUND
November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Intergovernmental				
MFT Income	\$ 330,000	\$ 330,000	\$ 339,219	\$ 9,219
Interest on Investments	500	500	737	237
All Other				
Reimbursements	<u>90,000</u>	<u>90,000</u>	<u>45,743</u>	<u>(44,257)</u>
TOTAL REVENUES	<u>420,500</u>	<u>420,500</u>	<u>385,699</u>	<u>(34,801)</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Maintenance	<u>375,000</u>	<u>375,000</u>	<u>486,440</u>	<u>(111,440)</u>
TOTAL EXPENDITURES	<u>375,000</u>	<u>375,000</u>	<u>486,440</u>	<u>(111,440)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>45,500</u>	<u>45,500</u>	<u>(100,741)</u>	<u>(146,241)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	-	-
Operating Transfer Out	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>	<u>90,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>	<u>90,000</u>
Net Change in Fund Balance	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	(100,741)	<u>\$ (56,241)</u>
Fund Balance - Beginning of Year			<u>297,620</u>	
Fund Balance - End of Year			<u>\$ 196,879</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY HIGHWAY FUND
November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Taxes				
Property Tax	\$ 184,650	\$ 184,650	\$ 190,706	\$ 6,056
Intergovernmental				
Grant Income	10,000	10,000	-	(10,000)
Interest Income	100	100	4	(96)
All Other				
Reimbursements	90,000	90,000	-	(90,000)
Miscellaneous	15,000	15,000	325,832	310,832
TOTAL REVENUES	<u>299,750</u>	<u>299,750</u>	<u>516,542</u>	<u>216,792</u>
EXPENDITURES				
<i>Current:</i>				
Highways and Streets				
Salaries	300,000	300,000	246,943	53,057
Maintenance	84,000	84,000	59,862	24,138
Telephone	2,000	2,000	2,209	(209)
Utilities	5,000	5,000	3,539	1,461
Rental	10,000	10,000	3,226	6,774
Travel	1,000	1,000	307	693
Publishing	600	600	227	373
Professional Fees	6,000	6,000	130	5,870
Dues	850	850	787	63
Training	1,000	1,000	280	720
Auto Expense	30,000	30,000	19,443	10,557
Supplies	9,000	9,000	4,014	4,986
Equipment	-	-	1,150	(1,150)
Interest	6,000	6,000	-	6,000
Office Supplies	2,100	2,100	217	1,883
Miscellaneous	3,500	3,500	2,169	1,331
<i>Capital Outlay</i>	250,000	250,000	33,173	216,827
<i>Debt Service</i>	-	-	-	-
TOTAL EXPENDITURES	<u>711,050</u>	<u>711,050</u>	<u>377,677</u>	<u>333,373</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(411,300)</u>	<u>(411,300)</u>	<u>138,865</u>	<u>550,165</u>

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual-Concluded
COUNTY HIGHWAY FUND
November 30, 2017

	<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	<u>175,000</u>	<u>175,000</u>	<u>-</u>	<u>(175,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
Net Change in Fund Balance	<u>\$ (111,300)</u>	<u>\$ (111,300)</u>	138,865	<u>\$ 250,165</u>
Fund Balance - Beginning of Year			488,980	
Prior Period Adjustment-See Note K			<u>183,301</u>	
Fund Balance - End of Year			<u>\$ 811,146</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY BRIDGE FUND
November 30, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive or (Negative)</u>
REVENUES				
Taxes				
Property Tax	\$ 89,000	\$ 89,000	\$ 93,997	\$ 4,997
Interest Income	100	100	2	(98)
All Other	<u>15,000</u>	<u>15,000</u>	<u>18,333</u>	<u>3,333</u>
TOTAL REVENUES	<u>104,100</u>	<u>104,100</u>	<u>112,332</u>	<u>8,232</u>
EXPENDITURES				
<i>Current:</i>				
Transportation				
Bridge Maintenance	95,000	95,000	62,457	32,543
<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>62,457</u>	<u>192,543</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(150,900)</u>	<u>(150,900)</u>	<u>49,875</u>	<u>200,775</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>\$ (150,900)</u>	<u>\$ (150,900)</u>	49,875	<u>\$ 200,775</u>
Fund Balance - Beginning of Year			<u>333,164</u>	
Fund Balance - End of Year			<u>\$ 383,039</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HOLDING FUND
November 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive or (Negative)
REVENUES				
Other Income	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Miscellaneous	-	-	108,828	(108,828)
TOTAL EXPENDITURES	-	-	108,828	(108,828)
Excess (Deficiency) of Revenues Over Expenditures	-	-	(108,828)	(108,828)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	-	1,575,367	1,575,367
Operating Transfer Out	-	-	(1,575,367)	(1,575,367)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(108,828)	<u>\$ (108,828)</u>
Fund Balance - Beginning of Year			109,396	
Fund Balance - End of Year			<u>\$ 568</u>	