

WHITE COUNTY, ILLINOIS
GENERAL PURPOSE FINANCIAL REPORT
For the Year Ended November 30, 2025

WHITE COUNTY, ILLINOIS

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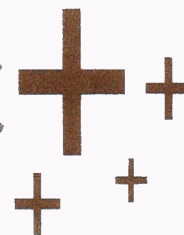
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RICE SULLIVAN, LLC

Certified Public Accountants



INDEPENDENT AUDITOR'S REPORT

Chairman and County Board of Commissioners
White County, Illinois

Report of the Audit of Financial Statements

Opinions

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, 2025, and the related notes to the financial statements, which collectively comprise White County, Illinois' basic financial statements as listed in the table of contents.

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 White County, Illinois, as of November 30, 2025, 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.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of White County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 White County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about White County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

The financial statements for the year ended November 30, 2025 reflect certain prior period adjustments as described further in Note P to the financial statements. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, budgetary comparison information, and related notes on pages 6-15 and 56-74 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise White County, Illinois' basic financial statements. The accompanying budgetary comparison information and combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

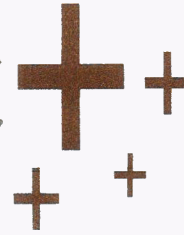
In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2026 on our consideration of White County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements 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 the effectiveness of White County, Illinois' 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.



Rice Sullivan, LLC
Du Quoin, Illinois
May 7, 2026

RICE SULLIVAN, LLC

Certified Public Accountants



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, 2025, 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, 2026.

Report on 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) as a basis for designing 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 the 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 identified certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations as Finding 2025-1 that we consider to be a significant deficiency.

Report on 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 financial statement. 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as Finding 2025-2.

White County, Illinois' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on White County, Illinois' response to the findings identified in our audit and described in the accompanying schedule of findings and recommendations. White County, Illinois' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "Rice Sullivan, LLC".

Rice Sullivan, LLC
Du Quoin, Illinois
May 7, 2026

WHITE COUNTY, ILLINOIS

Management Discussion and Analysis For the Fiscal Year Ended November 30, 2025

The County Board of the White County, Illinois offers this overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2025. We encourage readers to consider the information in conjunction with the accompanying accounting information.

Overview of the Financial Statements

White County, Illinois (the "County") was incorporated in 1816, under the provisions of the State of Illinois. The County operates under the commission form of municipal government and provides the following services as authorized by its charter: public safety, highways and streets, corrections, judiciary and legal, economic development, health and welfare, and general administrative services. Other services include Ambulance and 911.

The Reporting Entity

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The County has no potential component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025

Overview of the Financial Statements

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are intended to fund. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements present financial transactions of the County in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liability, deferred inflows of resources, fund balance, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category – governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds; each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

In the government-wide financial statements, expenses are classified by function for governmental activities. Whereas, in the fund financial statements, governmental expenditures are classified by the following character categories:

- a. Current (further classified by function)
- b. Capital Outlay
- c. Debt Service

Grants and entitlements and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the government.

The County's financial activity happens in three main fund types, Governmental, Proprietary, and Fiduciary Funds. Governmental Funds account for all that is tax supported. Proprietary Funds account for business activities such as providing ambulance and 911 services. Fiduciary Funds account for cash managed by custodial funds. The former two of three fund types can be further reduced to Major and Non-Major or Restricted Funds. Major Funds support general operations of the County, whereas Non-Major or Restricted Funds support specific purposes.

Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025

Overview of the Financial Statements

Major Governmental Funds include the General Fund, Township Motor Fuel Fund, County Motor Fuel Fund, and County Highway Fund.

The General Fund provides for the county clerk, treasurer, supervisor of assessments, court house, county commissioners, sheriff, coroner, jail, circuit clerk, state's attorney, court security, circuit judge, probation, court expenses, and other general expenses. These departments are mostly funded through collection of local and state taxes. Roughly 90% of the funding for these departments is provided by grant income, property tax, municipal sales taxes, income, local use, personal property replacement, and cannabis use tax. The remainder is funded by smaller sources of revenue collected by the County such as license and permit fees, and fines.

The Township Motor Fuel Fund consists of two checking accounts. The revenues in this fund are from township motor fuel tax. Expenses in this fund consist of engineering costs and road maintenance.

The County Motor Fuel Fund consists of two checking accounts. The revenues in this fund are from county motor fuel tax. Expenses in this fund consist of engineering costs and road maintenance.

The County Highway Fund consists of one checking account. The revenues in this fund are from property taxes. Expenses in this fund consist of salaries, maintenance, utilities, supplies and other miscellaneous expenses.

Proprietary Funds support the ambulance and 911 departments. This division of the County's operations is more like a business. Services are billed at a rate that generates enough revenue to cover the cost of supplying these services. Video gaming tax, interest income, and donations also compliment ambulance and 911 service receipts.

Fiduciary Funds are the last of the three main fund types. It includes the collections account, trustee payment account, drainage district accounts, circuit clerk, court bond money account, non-resident account, prisoner commissary, indemnity fund, delinquent tax, we care account, electronic monitoring, and fingerprint fee account. They are funded by fines and fees, commission revenue, interest revenue, and property taxes.

**Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025**

Overview of the Financial Statements

The next subset of funds is the non-major or restricted funds. These Funds are smaller in size and scope than the major funds. They are used only for specific purposes within the County's operations, which could be one-time grants or projects, or continuing activities that have a particular purpose. They are as follows:

Circuit Clerk Operations	Drug Traffic Prevention	Law Library
Court Document Storage	Probation Services	Child Support
Court Automation	Sheriff's Drug Forfeiture	IMRF
Arrestee's Medical Cost	Tort Immunity	Tuberculosis
County Bridge	Soft Drink	Township Bridge
Federal Aid Matching	Document Storage	DUI Equipment
Tax Sale Automation	GIS	STD
Bad Check Fee	Police Vehicle	Coroner
State's Attorney Grant	Death Certificate Surcharge	Juvenile Justice
Drug Court Program	State's Attorney Automation	Impound Ordinance
Sheriff Law Enforcement	Revolving Tax	Holding
State's Attorney Drug Forfeiture	Sheriff Drug Contribution	Public Defender
County Drug Addiction	E-Citation Circuit Clerk	Grant Fund
E-Citation Sheriff	Public Defender Automation	ARPA Fund
Mutual Medical Claims	Opioid Settlement	Social Security

The majority of the revenue in these funds comes from property taxes, grants, and fines and fees. The expenses are specific to the fund's purpose.

**Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025**

Financial Summary

Statement of Net Position Governmental Activities				
	2025	2024	Difference	%
ASSETS				
Current Assets	\$ 11,845,815	\$ 12,871,426	\$ (1,025,611)	(8.65%)
Non-Current Assets	9,073,472	6,987,238	2,086,234	22.99%
TOTAL ASSETS	20,919,287	19,858,664	1,060,623	5.07%
Deferred Outflows of Resources	334,371	1,252,342	(917,971)	(274.54%)
LIABILITIES				
Current Liabilities	160,135	264,540	(104,405)	(65.20%)
Non-Current Liabilities	285,326	250,103	35,223	12.34%
TOTAL LIABILITIES	445,461	514,643	(69,182)	(15.31%)
Deferred Inflows of Resources	1,987,722	391,529	1,596,193	80.30%
NET POSITION				
Net Investment in Capital Assets	3,199,710	3,432,248	(232,538)	(7.27%)
Restricted	6,742,785	13,662,317	(6,919,532)	(102.62%)
Unrestricted	8,877,980	3,110,269	5,767,711	64.97%
TOTAL NET POSITION	\$ 18,820,475	\$ 20,204,834	\$ (1,384,359)	(7.36%)

Statement of Net Position Business-Type Activities				
	2025	2024	Difference	%
ASSETS				
Current Assets	\$ 773,233	\$ 611,379	\$ 161,854	20.93%
Capital Assets, Net	1,023,636	617,285	406,351	39.70%
TOTAL ASSETS	1,796,869	1,228,664	568,205	31.62%
Deferred Outflows of Resources	0	0	0	0%
LIABILITIES				
Current Liabilities	7,249	21,953	(14,704)	(202.84%)
Non-Current Liabilities	30,580	32,562	(1,982)	(6.48%)
TOTAL LIABILITIES	37,829	54,515	(16,686)	(44.11%)
Deferred Inflows of Resources	0	0	0	0%
NET POSITION				
Net Investment in Capital Assets	1,023,636	617,285	406,351	39.70%
Restricted	0	0	0	0%
Unrestricted	735,404	556,864	178,540	24.28%
TOTAL NET POSITION	\$ 1,759,040	\$ 1,174,149	\$ 584,891	33.25%

Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025

Financial Summary

Statement of Activities				
Governmental Activities				
	<u>2025</u>	<u>2024</u>	<u>Difference</u>	<u>%</u>
REVENUES				
Charges for Services	\$ 774,759	\$ 764,039	\$ 10,720	1.38%
Operating Grants	480,633	762,631	(281,998)	(58.67%)
Capital Grants	0	0	0	0
Taxes	2,531,667	2,523,850	7,817	.309%
Intergovernmental	5,987,967	5,453,685	534,282	8.92%
Interest Income	504,230	475,914	28,316	5.62%
Miscellaneous	<u>1,798,516</u>	<u>1,238,296</u>	<u>560,220</u>	31.15%
TOTAL REVENUES	<u>12,077,772</u>	<u>11,218,415</u>	<u>859,357</u>	7.12%
EXPENSES				
General Government	2,778,281	2,360,363	417,918	15.04%
Public Safety	779,940	684,609	95,331	12.22%
Highways and Streets	5,615,651	3,400,726	2,214,925	39.44%
Corrections	1,558,707	1,480,780	77,927	5.00%
Judiciary and Legal	1,031,347	1,130,014	(98,667)	(9.57%)
Economic Development	41,067	70,978	(29,911)	(72.83%)
Health and Welfare	2,277	4,955	(2,678)	(117.61%)
All Other	1,261,139	1,108,313	152,826	12.12%
Pension Expense	<u>195,392</u>	<u>(21,662)</u>	<u>217,054</u>	111.09%
TOTAL EXPENSES	<u>13,263,801</u>	<u>10,219,076</u>	<u>3,044,725</u>	22.96%
Operating Transfers, Net	<u>2,760</u>	<u>98,043</u>	<u>(95,283)</u>	(3462.28%)
Net Change in Net Position	(1,183,269)	1,097,382	(2,280,651)	(193.00%)
Beginning Net Position	20,204,834	19,107,452	1,097,382	5.43%
Prior Period Adjustment	(201,090)	0	(201,090)	NA
Ending Net Position	<u>\$ 18,820,475</u>	<u>\$ 20,204,834</u>	<u>\$ (1,384,359)</u>	(7.36%)

Statement of Activities				
Business-Type Activities				
	<u>2025</u>	<u>2024</u>	<u>Difference</u>	<u>%</u>
REVENUES				
Charges for Services	\$ 1,477,971	\$ 1,480,468	\$ (2,497)	(.17%)
Operating Grants	0	0	0	0
Video Gaming Revenue	8,178	7,170	1,008	12.33%
Interest Income	14,475	11,914	2,561	17.69%
Miscellaneous	<u>665,364</u>	<u>2,134</u>	<u>663,230</u>	99.68%
TOTAL REVENUES	<u>2,165,988</u>	<u>1,501,686</u>	<u>664,302</u>	30.67%
EXPENSES				
Ambulance	1,276,486	1,185,099	91,387	7.16%
Enhanced 911	<u>304,611</u>	<u>313,166</u>	<u>(8,555)</u>	(2.81%)
TOTAL EXPENSES	<u>1,581,097</u>	<u>1,498,265</u>	<u>82,832</u>	5.24%
Operating Transfers, Net	<u>0</u>	<u>45,256</u>	<u>(45,256)</u>	(100%)
Net Change in Net Position	584,891	48,677	536,214	91.68%
Beginning Net Position	1,174,149	1,125,472	48,677	4.15%
Ending Net Position	<u>\$ 1,759,040</u>	<u>\$ 1,174,149</u>	<u>\$ 584,891</u>	33.25%

Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025

Detailed Analysis

Governmental Activities

For the governmental activities, current assets decreased by (\$1,025,611), or (8.65%). Cash and restricted cash decreased by (\$1,267,014). This decrease is attributed to an increase in expenses of \$2,849,333. The increase in expenses is due to an increase in road maintenance and grant expenses.

Non-current assets increased by \$2,086,234, or 22.99%. This increase is due to changes in the IMRF assets. IMRF is discussed in further detail in a later section.

Deferred Outflows of Resources decreased by (\$917,971), or (274.54%). This is directly related to the actuarial valuation performed by IMRF.

Current liabilities decreased by (\$104,405), or (65.20%). The amount due to the Collections Fund, \$27,109, was paid off during the fiscal year. The remaining difference was accounts payable routine fluctuations.

Non-current liabilities increased by \$35,223, or 12.34%. This is due to a normal variance of compensated absences.

Deferred Outflows of Resources increased by \$1,596,193, or 80.30%. This is directly related to the actuarial valuation performed by IMRF.

Net Position decreased by (\$1,384,359), or (7.36%). Net Investment in Capital Assets decreased by (\$232,538) due to depreciation. Unrestricted net position increased by \$5,767,711 because of the increase in revenues and decrease in expenses.

Charges for Services increased by \$10,720, or 1.38%. The increase was from normal fluctuations.

Operating grants decreased by (\$281,998), or (58.67%). The County received a technology grant from the state in the prior year. The County did not receive this grant in the current year.

The County received an energy transition state grant for \$310,730, a voter registration state grant for \$47,767, and a federal violent crimes grant for \$28,975.

Taxes received increased by \$7,817, or .309%. This increase is from normal variances.

Intergovernmental revenues increased by \$534,282, or 8.92%. This is due to an increase in State of Illinois revenues and increases in motor fuel tax.

Interest income increased by \$28,316, or 5.62%. This is due to an increase in interest rates.

**Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025**

Detailed Analysis

Governmental Activities

Miscellaneous revenues increased by \$560,220, or 7.12%. This is related to an increase in solar income.

General government expenses increased by \$393,596, or 6.93%. This relates mainly to an increase in salaries and insurance expenses.

Township Motor Fuel expenses increased by \$1,412,640, or 39.56%. This relates mainly to an increase in road construction.

County Motor Fuel expenses increased by \$625,603, or 59.90%. The reason for the increase is an increase in road maintenance.

County Highway expenses decreased by (\$58,298), or (13.62%). This is due to a normal fluctuation in highway expenses.

Business-Type Activities

For the business-type activities, current assets increased by \$161,854, or 20.93%. Cash and restricted cash increased by \$144,468. This was due to an increase in revenues.

Non-current assets increased by \$406,351, or 39.70%. This was due to the purchase of two ambulances. Capital Assets are discussed in further detail in a later section.

Current liabilities decreased by (\$14,704), or (202.84%). This decrease is due to the payoff of the due to other funds account, and a normal variance of accounts payable.

Non-current liabilities decreased by (\$1,982), or (6.48%). This is due to a normal variance in accrued absences.

Net Position increased by \$584,891, or 33.25%. This is due to an increase in revenues.

Charges for services decreased by (\$2,497), or (.17%). The difference is due to routine variances.

The County did not receive any operating grants for business-type funds during the year.

Interest income increased by \$2,561, or 17.69%. This is due to an increase in interest rates.

Ambulance expenses increased by \$91,387, or 7.16%. The increase is related to an increase in depreciation due to the purchase of two ambulances.

Enhanced 911 expenses decreased by (\$8,555), or (2.81%). The difference was due to normal variances.

**Management Discussion and Analysis-continued
For the Fiscal Year Ended November 30, 2025**

Significant Capital Asset and Long-Term Financing Activity

Capital Assets

At the end of November 30, 2025, the County had the following capital assets (net of accumulated depreciation):

	Governmental Activities	Business-Type Activities
Buildings	\$ 6,034,191	\$ 12,566
Infrastructure	1,622,334	0
Machinery and Equipment	3,295,001	1,114,665
Vehicles	1,408,233	879,782
Accumulated Depreciation	(9,160,049)	(983,377)
Total	\$ 3,199,710	\$ 1,023,636

The Governmental Activities had capital outlays of \$328,016 during the year. The General Fund purchased a printer for \$2,998, a keypad for \$3,000, a heater for \$28,100, a taser for \$9,552, a computer for \$4,584, a radar for \$3,218, CPE equipment for \$6,419, a taser for \$12,235, a Chevy Silverado for \$54,915, a 1500 Tradesman Crew Cab for \$42,618, desks for \$9,970, a copier for \$5,700, a heater for \$11,800, and computers for \$4,553. The Drug Traffic Prevention Fund purchased computers for \$20,406. The Death Certificate Surcharge Fund purchased a Chevy Suburban for \$65,066. The E-Citation Circuit Clerk Fund purchased a printer for \$25,380. The Circuit Clerk Operations Fund purchased a copier for \$7,063 and a television for \$4,739. The Impound Ordinance Fund purchased a Ford Taurus for \$5,700. The Death Certificate Surcharge Fund disposed of an asset valued at \$48,643. Depreciation expense was \$541,904 and broken down by functions as follows: General Government \$342,214, Drug Traffic Prevention \$3,925, Court Automation \$1,160, Court Document Storage \$10,793, County Bridge \$28,879, E-Citation Circuit Clerk \$3,807, Death Certificate \$12,663, Document Storage \$3,068, Highway \$121,872, Township Bridge \$8,918, DUI Equipment \$1,179, Circuit Clerk Operations \$1,124, Impound Ordinance \$2,302.

Significant Capital Asset and Long-Term Financing Activity

Capital Assets

The Business-Type Activities had capital outlay of \$575,389. The Ambulance Fund purchased a defibrillator for \$9,990, safe life vest for \$7,599, a rescue truck for \$25,000, and 2 ambulances for \$532,800. The 911 Fund purchased no assets. The depreciation for the year for the Ambulance Fund was \$120,648 and the 911 Fund was \$48,390, for a total of \$169,038. No assets were sold during the year.

Please refer to Note A - Summary of Significant Accounting Policies for the County's capital asset policies. Refer to Note D - Capital Assets for details about capital asset activity during the year.

Long-Term Financing Activity

The County has no long-term debt as of fiscal year ended November 30, 2025.

**Management Discussion and Analysis-concluded
For the Fiscal Year Ended November 30, 2025**

Currently Known Facts, Decisions, or Conditions

The County has evaluated events through May 7 2026, the date which the financial statements were available to be issued. There were no events noted.

The County implemented the following GASB Pronouncements during the year ended November 30, 2025:

GASB 103 Financial Reporting Model Improvements

See Note M for further information.

There were no known changes or circumstances that would affect fiscal year 2026 appropriations ordinance.

Requests for Information

This financial report was created to provide a basic overview of the White County's financial activities for those interested. Any questions concerning the information provided in this report or requests for additional financial information should be addressed to the County Treasurer's Office at 323 E. Main St., Carmi, Illinois 62821.

BASIC FINANCIAL STATEMENTS

WHITE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2025

	Primary Government		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Current Assets			
Unrestricted Cash	\$ 6,261,428	\$ 720,024	\$ 6,981,452
Unrestricted Investments	1,792,063	-	1,792,063
Restricted Cash	2,221,160	-	2,221,160
Prepaid Insurance	29,627	-	29,627
Receivables	1,535,221	53,209	1,588,430
Accrued Interest	6,316	-	6,316
Total Current Assets	<u>11,845,815</u>	<u>773,233</u>	<u>12,619,048</u>
Non-Current Assets			
Net Pension Asset	5,873,762	-	5,873,762
Capital Assets, Net of Depreciation	3,199,710	1,023,636	4,223,346
Total Non-Current Assets	<u>9,073,472</u>	<u>1,023,636</u>	<u>10,097,108</u>
Total Assets	<u>20,919,287</u>	<u>1,796,869</u>	<u>22,716,156</u>
Deferred Outflows of Resources			
Pension Contribution	<u>334,371</u>	<u>-</u>	<u>334,371</u>
Liabilities			
Current Liabilities			
Accounts Payable	<u>160,135</u>	<u>7,249</u>	<u>167,384</u>
Total Current Liabilities	<u>160,135</u>	<u>7,249</u>	<u>167,384</u>
Non-Current Liabilities			
Accrued Absences	<u>285,326</u>	<u>30,580</u>	<u>315,906</u>
Total Non-Current Liabilities	<u>285,326</u>	<u>30,580</u>	<u>315,906</u>
Total Liabilities	<u>445,461</u>	<u>37,829</u>	<u>483,290</u>
Deferred Inflows of Resources			
Pension Contribution	<u>1,987,722</u>	<u>-</u>	<u>1,987,722</u>
Net Position			
Net Investment in Capital Assets	3,199,710	1,023,636	4,223,346
Restricted Net Position-Pension Benefit	4,220,411	-	4,220,411
Restricted Net Position-Purpose of Fund	2,522,374	-	2,522,374
Unrestricted Net Position	8,877,980	735,404	9,613,384
Total Net Position	<u>\$ 18,820,475</u>	<u>\$ 1,759,040</u>	<u>\$ 20,579,515</u>

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

WHITE COUNTY, ILLINOIS
Statement of Activities
November 30, 2025

<u>Function/Programs</u>	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>		<u>Total Reporting Entity</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating</u>	<u>Capital</u>	<u>Primary Government</u>		
			<u>Grants and Contributions</u>	<u>Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Primary Government							
Governmental Activities							
General Government	\$ 2,778,281	\$ 525,475	\$ 451,658	\$ -	\$ (1,801,148)	\$ -	\$ (1,801,148)
Public Safety	779,940	66,594	-	-	(713,346)	-	(713,346)
Highways and Streets	5,615,651	-	-	-	(5,615,651)	-	(5,615,651)
Corrections	1,558,707	5,490	-	-	(1,553,217)	-	(1,553,217)
Judiciary and Legal	1,031,347	129,772	28,975	-	(872,600)	-	(872,600)
Economic Development	41,067	47,428	-	-	6,361	-	6,361
Health and Welfare	2,277	-	-	-	(2,277)	-	(2,277)
All Other	1,261,139	-	-	-	(1,261,139)	-	(1,261,139)
Pension Expense	195,392	-	-	-	(195,392)	-	(195,392)
Total Governmental Activities	13,263,801	774,759	480,633	-	(12,008,409)	-	(12,008,409)
Business-Type Activities							
Ambulance	1,276,486	1,194,943	-	-	-	(81,543)	(81,543)
Enhanced 911	304,611	283,028	-	-	-	(21,583)	(21,583)
Total Business-Type Activities	1,581,097	1,477,971	-	-	-	(103,126)	(103,126)
Total Primary Government	\$ 14,844,898	\$ 2,252,730	\$ 480,633	\$ -	\$ (12,008,409)	\$ (103,126)	\$ (12,111,535)

General Revenues:

Taxes:			
Property Tax	\$ 2,531,667	\$ -	\$ 2,531,667
Intergovernmental:			
Income Tax	926,068	-	926,068
Replacement Tax	136,967	-	136,967
Retailer's Occupation Tax	942,265	-	942,265
Use Tax	75,609	-	75,609
Cannabis Use Tax	328,287	-	328,287
Video Gaming Tax	-	8,178	8,178
Motor Fuel Tax	2,872,785	-	2,872,785
State's Attorney Salary Reimbursement	183,232	-	183,232
Election Reimbursement	9,880	-	9,880
Supervisor of Assessments Reimbursement	30,234	-	30,234
Tuberculosis Reimbursement	1,250	-	1,250
Public Defender Reimbursement	108,731	-	108,731
Sheriff Salary Reimbursement	87,114	-	87,114
Work Release and Prisoner Keep	285,545	-	285,545
Investment Earnings	504,230	14,475	518,705
Miscellaneous	1,798,516	665,364	2,463,880
Total General Revenues	10,822,380	688,017	11,510,397
Transfers, Net	2,760	-	2,760
Change in Net Position	(1,183,269)	584,891	(598,378)
Net Position - Beginning of Year	20,204,834	1,174,149	21,378,983
Prior Period Adjustment-See Note P	(201,090)	-	(201,090)
Net Position - End of Year	<u>\$ 18,820,475</u>	<u>\$ 1,759,040</u>	<u>\$ 20,579,515</u>

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

WHITE COUNTY, ILLINOIS
Balance Sheet
GOVERNMENTAL FUNDS
November 30, 2025

	Major Funds				Non-Major		Total
	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	Other Governmental Funds	Governmental Funds	
Assets							
Unrestricted Cash	\$ 514,804	\$ -	\$ -	\$ 738,879	\$ 5,007,745	\$ 6,261,428	
Unrestricted Investments	1,575,781	-	-	-	216,282	1,792,063	
Restricted Cash	-	1,684,292	239,035	-	297,833	2,221,160	
Prepaid Insurance	-	-	-	-	29,627	29,627	
Receivables	699,910	152,679	188,673	97,671	396,288	1,535,221	
Accrued Interest	5,572	-	-	-	744	6,316	
Total Assets	<u>2,796,067</u>	<u>1,836,971</u>	<u>427,708</u>	<u>836,550</u>	<u>5,948,519</u>	<u>11,845,815</u>	
Deferred Outflows of Resources	-	-	-	-	-	-	
Total Assets and Deferred Outflows of Resources	<u>\$ 2,796,067</u>	<u>\$ 1,836,971</u>	<u>\$ 427,708</u>	<u>\$ 836,550</u>	<u>\$ 5,948,519</u>	<u>\$ 11,845,815</u>	
Liabilities, Deferred Inflows of Resources and Fund Balance							
Liabilities							
Accounts Payable	\$ 64,244	\$ 40,138	\$ -	\$ 2,030	\$ 53,723	\$ 160,135	
Total Liabilities	<u>64,244</u>	<u>40,138</u>	<u>-</u>	<u>2,030</u>	<u>53,723</u>	<u>160,135</u>	
Deferred Inflows of Resources	-	-	-	-	-	-	
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balance							
Nonspendable	-	-	-	-	29,627	29,627	
Restricted	-	1,796,833	427,708	-	297,833	2,522,374	
Committed	-	-	-	-	3,164,271	3,164,271	
Assigned	-	-	-	834,520	2,403,065	3,237,585	
Unassigned	2,731,823	-	-	-	-	2,731,823	
Total Fund Balance	<u>2,731,823</u>	<u>1,796,833</u>	<u>427,708</u>	<u>834,520</u>	<u>5,894,796</u>	<u>11,685,680</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 2,796,067</u>	<u>\$ 1,836,971</u>	<u>\$ 427,708</u>	<u>\$ 836,550</u>	<u>\$ 5,948,519</u>	<u>\$ 11,845,815</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, 2025

Fund Balances of Governmental Funds	\$ 11,685,680
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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.	3,199,711
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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.	4,220,411
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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.	(285,327)
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Net Position of Governmental Activities	<u>\$ 18,820,475</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, 2025

	Major Funds				Non-Major		Total Governmental Funds
	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	Other Governmental Funds	Governmental Funds	
Revenues							
Taxes	\$ 963,927	\$ -	\$ -	\$ 317,133	\$ 1,250,607	\$ 2,531,667	
Intergovernmental	3,291,796	2,112,222	760,563	-	304,019	6,468,600	
Licenses and Permits	4,970	-	-	-	-	4,970	
Charges for Services	426,140	-	-	-	343,649	769,789	
Interest on Investment	353,390	93,355	15,330	-	41,994	504,069	
Other	858,647	445,812	370,732	16,200	107,285	1,798,676	
Total Revenues	5,898,870	2,651,389	1,146,625	333,333	2,047,554	12,077,771	
Expenditures							
<i>Current:</i>							
General Government	970,534	-	-	-	1,230,616	2,201,150	
Public Safety	758,079	-	-	-	21,861	779,940	
Judiciary and Court Related	969,193	-	-	-	62,153	1,031,346	
Highways and Streets	-	3,570,677	1,044,413	427,892	572,669	5,615,651	
Corrections	1,522,732	-	-	-	35,975	1,558,707	
Health and Welfare	-	-	-	-	2,277	2,277	
Economic Development	-	-	-	-	41,067	41,067	
All Other	1,261,139	-	-	-	-	1,261,139	
<i>Capital Outlay</i>	199,662	-	-	-	109,708	309,370	
Total Expenditures	5,681,339	3,570,677	1,044,413	427,892	2,076,326	12,800,647	
Excess (Deficiency) of Revenues Over (Under) Expenditures	217,531	(919,288)	102,212	(94,559)	(28,772)	(722,876)	
Other Financing Sources (Uses)							
Operating Transfers In	39,737	-	-	-	182,966	222,703	
Operating Transfers Out	(47,178)	-	-	-	(172,765)	(219,943)	
Total Other Financing Sources (Uses)	(7,441)	-	-	-	10,201	2,760	
Net Change in Fund Balances	210,090	(919,288)	102,212	(94,559)	(18,571)	(720,116)	
Fund Balances - Beginning of Year	2,521,733	2,716,121	325,496	1,130,169	5,913,367	12,606,886	
Prior Period Adjustment-See Note P	-	-	-	(201,090)	-	(201,090)	
Fund Balances - End of Year	\$ 2,731,823	\$ 1,796,833	\$ 427,708	\$ 834,520	\$ 5,894,796	\$ 11,685,680	

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, 2025

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

Net Change in Fund Balances - Total Governmental Funds	\$	(720,116)
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.		(211,669)
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.		(20,869)
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.		(230,615)
Net Change in Net Position of Governmental Activities	<u>\$</u>	<u>(1,183,269)</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, 2025

	<u>Major Fund</u>	<u>Non-Major</u>	Total
	Ambulance	Enhanced	Proprietary
	Fund	911 Fund	Funds
Assets			
Current Assets			
Cash, Unrestricted	\$ 364,393	\$ 355,631	\$ 720,024
Accounts Receivable	32,354	20,855	53,209
Total Current Assets	<u>396,747</u>	<u>376,486</u>	<u>773,233</u>
Non-Current Assets			
Capital Assets, Net of Depreciation	867,352	156,284	1,023,636
Total Non-Current Assets	<u>867,352</u>	<u>156,284</u>	<u>1,023,636</u>
Total Assets	<u>1,264,099</u>	<u>532,770</u>	<u>1,796,869</u>
Deferred Outflows of Resources			
None	-	-	-
Liabilities			
Current Liabilities			
Accounts Payable	6,900	349	7,249
Total Current Liabilities	<u>6,900</u>	<u>349</u>	<u>7,249</u>
Non-Current Liabilities			
Accrued Absences	21,355	9,225	30,580
Total Non-Current Liabilities	<u>21,355</u>	<u>9,225</u>	<u>30,580</u>
Total Liabilities	<u>28,255</u>	<u>9,574</u>	<u>37,829</u>
Deferred Inflows of Resources			
None	-	-	-
Net Position			
Net Investment in Capital Assets	867,352	156,284	1,023,636
Restricted Net Position	-	-	-
Unrestricted Net Position	368,492	366,912	735,404
Total Net Position	<u>\$ 1,235,844</u>	<u>\$ 523,196</u>	<u>\$ 1,759,040</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, 2025

	<u>Major Fund</u> Ambulance Fund	<u>Non-Major</u> Enhanced 911 Fund	Total Proprietary Funds
Operating Revenues			
Charges for Service	\$ 1,194,943	\$ 283,028	\$ 1,477,971
Total Operating Revenue	<u>1,194,943</u>	<u>283,028</u>	<u>1,477,971</u>
Operating Expense			
Salaries	922,981	88,287	1,011,268
Insurance	6,312	14,037	20,349
Telephone	3,025	4,666	7,691
Auto Expense	39,462	-	39,462
Professional Fees	13,192	73,195	86,387
Supplies	55,690	31,586	87,276
Repairs and Maintenance	12,864	-	12,864
Office Supplies	1,154	353	1,507
Maintenance	72,168	38,717	110,885
Postage	-	20	20
Training	4,138	3,307	7,445
IMRF	-	1,714	1,714
Dues	17,186	304	17,490
Reimbursements	4,916	-	4,916
Depreciation	120,648	48,390	169,038
Uniforms	2,419	-	2,419
Miscellaneous	331	35	366
Total Operating Expenses	<u>1,276,486</u>	<u>304,611</u>	<u>1,581,097</u>
Operating Income (Loss)	<u>(81,543)</u>	<u>(21,583)</u>	<u>(103,126)</u>
Non-Operating Revenue/(Expenses)			
Other Income-Donations	665,364	-	665,364
Video Gaming Tax	8,178	-	8,178
Interest Income	1,832	12,643	14,475
Total Non-Operating Revenue/(Expenses)	<u>675,374</u>	<u>12,643</u>	<u>688,017</u>
Operating Transfers			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	593,831	(8,940)	584,891
Net Position at Beginning of Year	<u>642,013</u>	<u>532,136</u>	<u>1,174,149</u>
Net Position at End of Year	<u>\$ 1,235,844</u>	<u>\$ 523,196</u>	<u>\$ 1,759,040</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, 2025

	<u>Major Fund</u>	<u>Non-Major</u>	Total
	Ambulance Fund	Enhanced 911 Fund	Proprietary Funds
Cash Flows from Operating Activities:			
Receipts for Services	\$ 1,194,943	\$ 283,028	\$ 1,477,971
Payments for Salaries	(922,981)	(88,287)	(1,011,268)
Payments for Operating Expenses	(353,505)	(216,324)	(569,829)
Other Operating Revenue/(Expenses)	107,553	27,413	134,966
Net Cash Flows from Operating Activities	<u>26,010</u>	<u>5,830</u>	<u>31,840</u>
Cash Flows from Noncapital Financing Activities:			
Video Gaming Tax	8,178	-	8,178
Other Income	665,364	-	665,364
Net Cash Flows from Noncapital Financing Activities	<u>673,542</u>	<u>-</u>	<u>673,542</u>
Cash Flows from Capital and Related Financing Activities:			
Assets Purchased	(575,389)	-	(575,389)
Net Cash Flows from Capital & Related Financing Activities	<u>(575,389)</u>	<u>-</u>	<u>(575,389)</u>
Cash Flows from Investing Activities:			
Interest on Investments	1,832	12,643	14,475
Net Cash Flows from Investing Activities	<u>1,832</u>	<u>12,643</u>	<u>14,475</u>
Net Increase (Decrease) in Cash and Cash Equivalents	125,995	18,473	144,468
Cash at Beginning of Year	238,398	337,158	575,556
Cash at End of Year	<u>\$ 364,393</u>	<u>\$ 355,631</u>	<u>\$ 720,024</u>
Reconciliation of Operating Income (Loss) to Net Cash			
Provided (used) by Operating Activities:			
Operating Income (Loss)	\$ (81,543)	\$ (21,583)	\$ (103,126)
Adjustments to Reconcile Operating Income to Net			
Cash Provided (Used) by Operating Activities:			
Depreciation Expense	120,648	48,390	169,038
Change in Assets and Liabilities			
Receivables	5,261	(326)	4,935
Due To Other Funds	-	(22,321)	(22,321)
Accounts Payable	(14,514)	(190)	(14,704)
Accrued Absences	(3,842)	1,860	(1,982)
Net Cash Provided by Operating Activities	<u>\$ 26,010</u>	<u>\$ 5,830</u>	<u>\$ 31,840</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, 2025

	Custodial Funds	Total Fiduciary Funds
ASSETS		
Unrestricted Cash	\$ 413,501	\$ 413,501
Restricted Cash	6,098,737	6,098,737
Due From Other Funds	992,071	992,071
TOTAL ASSETS	7,504,309	7,504,309
 DEFERRED OUTFLOWS OF RESOURCES		
None	-	-
 LIABILITIES		
Accounts Payable	\$ 6,929,477	\$ 6,929,477
Outstanding Bonds	11,165	11,165
Due To Others	26,656	26,656
TOTAL LIABILITIES	6,967,298	6,967,298
 DEFERRED INFLOWS OF RESOURCES		
None	-	-
 NET POSITION-Restricted For:		
Other Governments	537,011	537,011
TOTAL NET POSITION	\$ 537,011	\$ 537,011

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

WHITE COUNTY, ILLINOIS
Statement of Changes in Fiduciary Net Position
November 30, 2025

	Custodial Funds	Total
ADDITIONS		
Investment Earnings:		
Investment Income	\$ 99,834	\$ 99,834
Difference Between Expected and Actual Earnings	-	-
Total Investment Earnings	99,834	99,834
Property taxes collected for other governments	25,558,723	25,558,723
Administrative fees collected	2,270,793	2,270,793
Miscellaneous	101,229	101,229
Transfers from other systems	-	-
TOTAL ADDITIONS	28,030,579	28,030,579
DEDUCTIONS		
Administrative Costs	2,350,401	2,350,401
Transfers to Other Systems	43,481	43,481
Property taxes paid to other governments	25,816,844	25,816,844
TOTAL DEDUCTIONS	28,210,726	28,210,726
Net increase (decrease) in Fiduciary Net Position	(180,147)	(180,147)
Net Position - Beginning	717,158	717,158
Net Position - Ending	\$ 537,011	\$ 537,011

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

NOTES TO BASIC FINANCIAL STATEMENTS

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies

The following significant accounting policies have been consistently applied to the County in the preparation of the accompanying financial statements.

1. Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds of the County. The County has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

2. Component Unit

In evaluating the County's financial reporting entity, management has considered all potential component units. The decision to include a potential component unit in the financial reporting entity was made by applying criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39. Discretely presented component units are entities that are legally separate from the County, but for which the County is financially accountable or whose relationship with the County are such that exclusion would be misleading or incomplete. White County had no component units for the year ended November 30, 2025.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges, provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Major individual governmental funds are reported as separate columns in the fund financial statements.

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation-Continued

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within thirty-one days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants, entitlements, and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the County receives cash.

Fund Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The County uses governmental funds, business-type funds, and fiduciary funds.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. Governmental fund assets plus deferred outflows of resources less liabilities and deferred inflows of resources is reported as fund balance.

The County reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expanded or transferred according to the general laws of Illinois and the bylaws of the County.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies - Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation-Continued

Township Motor Fuel Tax Fund – This special revenue fund collects the township’s motor fuel tax allotments from the state of Illinois and uses the funds to improve and maintain the roads and bridges within the Township.

County Motor Fuel Tax Fund – This special revenue fund collects the County’s motor fuel tax allotments from the state of Illinois and uses the funds to improve and maintain the roads and bridges within the County.

County Highway Fund – This special revenue fund collects property taxes and uses the revenue to improve and maintain the roads and bridges within the County.

Proprietary Funds

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. The County reports Enhanced 911 and Ambulance as proprietary funds.

The County reports the following major proprietary fund:

Ambulance Fund – This proprietary fund is used to collect monies from ambulance runs, including monies from insurance companies and individuals. It pays for salaries and operating expenses of the ambulance department.

Fiduciary Funds

Fiduciary funds are used to account for resources held by the County as either a trustee (a party that administers property for a beneficiary) or an agent (one who acts on behalf of another). White County reports one type of fiduciary fund:

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Continued

4. Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Concluded

Custodial Funds - Custodial Funds are generally used to account for assets that the County holds temporarily for other parties. The County is mainly responsible for receiving the assets, and for distributing them to the parties entitled to them.

Revenues –Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of the fiscal year-end.

Non-exchange transactions in which the County receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. In the government-wide financial statements, expenses are classified by function for government activities. In the fund financial statements, governmental expenditures are classified by the following character categories: Current (further classified by function), Capital Outlay, and Debt Service.

Operating Revenues/Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are non-operating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead. Other expenses are non-operating.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies - Continued

5. Interfund Activity

As a general rule, interfund activity has been eliminated from the government-wide financial statements including transfers between funds within the governmental funds.

6. Capital Assets

Capital assets generally result from expenditures in the governmental funds and business-type activities. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County maintains the capitalization threshold of \$2,500. The County does possess infrastructure. However, infrastructure assets are only reported on a prospective approach beginning with the implementation of GASB 34. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements	10 – 20 years
Machinery and Equipment	5 years
New Infrastructure	40 years

7. Cash and Investments

All funds in the County are allowed to invest excess funds. Each investment is accounted for in the balance sheet of the individual investing fund. Various restrictions on investments are imposed by statutes. These restrictions are summarized below. The County is authorized to invest money in U.S. Government securities, savings accounts, and certificates of deposits at banks or savings and loans, or short-term discount obligations of the Federal National Mortgage Association.

The County's cash and investments account balances may be exposed to the following risks as summarized below:

Interest Rate Risk - In accordance with its investment policy, the County's investments limit its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations thereby avoiding the open market prior to maturity and investing operating funds primarily in shorter-term securities, money market funds or similar investment pools. Since the County's investments consist only of Certificates of Deposits, the interest rate is not significant.

Credit Risk - Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The County's investment policy limits its exposure to credit risk by limiting investments to the safest type of securities with qualified local financial institutions.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies - Continued

7. Cash and Investments-Continued

Concentration of Credit Risk - The County holds only certificates of deposit with local financial institutions with balances under the FDIC insured limit so concentration of credit risk does not apply to the County's investments.

Custodial Credit Risk - Custodial risk is the risk that, in the event of the failure of a counterparty that holds cash and investments, the County would not be able to recover the value of its investments, cash deposits or collateral securities that are in possession of an outside party.

The carrying amount of the County's Primary Government's deposits with financial institutions was \$15,714,850 and the bank balance was \$17,418,404. The bank balance is categorized as follows:

Governmental Activities	Category			Bank Balance	Carrying Amount
	1	2	3		
Major Funds					
General	\$ 17,076	\$ 518,560	\$ 0	\$ 535,636	\$ 514,804
Township MFT	108,731	2,361,042	0	2,469,773	1,684,292
County MFT	178,492	394,563	0	573,055	239,035
County Highway	24,513	744,402	0	768,915	738,879
Non-Major Funds	187,999	5,291,954	0	5,479,953	5,305,578
Total	516,811	9,310,521	0	9,827,332	8,482,588
Business-Type Activities					
Major Fund					
Ambulance	12,867	364,516	0	377,383	364,393
Non-Major Fund	19,797	351,927	0	371,724	355,631
Total	32,664	716,443	0	749,107	720,024
Fiduciary Activities					
Custodial Funds	620,094	6,221,871	0	6,841,965	6,512,238
Total	620,094	6,221,871	0	6,841,965	6,512,238
GRAND TOTAL	\$ 1,169,569	\$ 16,248,835	\$ 0	\$ 17,418,404	\$ 15,714,850

Investments

Governmental Activities

Major Funds

General	\$ 567,776	\$ 1,008,005	\$ 0	\$ 1,575,781	\$ 1,575,781
Non-Major Funds					
Court Document St.	32,407	87,172	0	119,579	119,579
Document Storage	405	19,293	0	19,698	19,698
Court Automation	55,865	21,140	0	77,005	77,005
Total Investments	\$ 656,453	\$ 1,135,610	\$ 0	\$ 1,792,063	\$ 1,792,063

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies - Continued

7. Cash and Investments-Concluded

	Fair Market Value	Cost
Investment Pools	\$ 922,485	\$ 922,485
Certificates of Deposit	869,578	869,578
Total	\$ 1,792,063	\$ 1,792,063

Investments are valued at current fair market value. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories: Category 1 - Insured or registered, or securities held by the County or its agent in the County’s name; Category 2 - Uninsured and unregistered, with securities held by the counter party’s trust department or agent in the County’s name; and Category 3 - Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the County’s name.

8. Capital Assets

Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City maintains the capitalization threshold of \$2,500 for equipment, \$10,000 for buildings and improvements, and \$50,000 for infrastructure assets (roads, bridges, culverts, curbs, sidewalks, lighting systems, gutters, and drainage systems.) Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset’s life are not. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 years
Improvements	10-20 years
Machinery and Equipment	7 years
New Infrastructure	40 years

9. Net Position

Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components – net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes, or other borrowings, that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt of deferred inflows

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Continued

9. Net Position-Concluded

of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt of deferred inflows of resources is included in the same net position component (restricted or unrestricted) as the unspent amount. The county considers amounts to have been spent when an expenditure is incurred.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources directly related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. The county considers amounts to have been spent when an expenditure is incurred.

Unrestricted – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. The county considers amounts to have been spent when an expenditure is incurred.

10. Fund Balances

In the fund financial statements, governmental funds report up to five components of fund balance from most restrictive in nature to least restrictive:

Nonspendable – includes fund balance amounts that cannot be spent either because it is not in a spendable form or because of legal or contractual constraints. The county considers amounts to have been spent when an expenditure is incurred. Tort \$29,627 for prepaid insurance.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors and grantors, or amounts constrained due to constitutional provisions or enabling legislation. The county considers amounts to have been spent when an expenditure is incurred.

Twp MFT Fund	\$1,796,833	Restricted by Illinois legislature for motor fuel tax allotments.
County MFT Fund	\$ 427,708	Restricted by Illinois legislature for motor fuel tax allotments.
St. Attorney Grant	\$ 14,425	Restricted by grantor.
Opioid Settlement	\$ 95,226	Restricted by grantor.
Grant Fund	\$ 58,169	Restricted by grantor.
ARPA Fund	\$ 130,013	Restricted by grantor.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
 November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Continued

10. Fund Balances-Continued

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority (governing board). The same formal action must be taken to remove or change the limitations placed on the funds. The County Board authorizes and approves the property tax levies annually providing a “committed” balance for property tax revenues. In addition, the County Board must approve any action to modify or rescind a fund balance commitment. The county considers amounts to have been spent when an expenditure is incurred.

Social Security Fund	\$ 594,858	County Board committed property taxes.
IMRF Fund	\$ 1,147,768	County Board committed property taxes.
Child Support	\$ 102,735	County Board committed payments received.
Tort Fund	\$ 1,065,607	County Board committed property taxes.
Tuberculosis	\$ 17,619	County Board committed property taxes.
Federal Aid Matching	\$ 235,684	County Board committed property taxes.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. The county board is in charge of specifying money uses and amounts for these funds. The county considers amounts to have been spent when an expenditure is incurred.

Special Revenue Funds \$3,237,585 Assigned for their specific purposes

The county board will determine if a fund should be assigned based on the intended uses of resources that the fund receives.

Unassigned – includes positive fund balance with the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds. The county considers amounts to have been spent when an expenditure is incurred.

General Fund \$ 2,731,823 Unassigned

The County Board used the default spending policy, spending resources in the following manner when available: restricted, committed, assigned, and unassigned. The default policy is meant to prioritize the flow of resources from most restrictive to least restrictive for normal business activities.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Continued

10. Fund Balances-Concluded

As outlined by GASB 54, Fund Balance Reporting and Governmental Fund Type Definition, the County is to formally set a Stabilization Policy to ensure sound financial management and fiscal accountability. The County is to formally set aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. However, these emergency situations should not be routine and should be sufficiently detailed to outline the types of nonrecurring circumstances that merit the use of funds. As of fiscal year ended November 30, 2025, the County Board has not formally adopted a Stabilization Policy.

11. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund income statement includes reconciliation between net change in governmental fund balances and net change in net position of governmental activities as reported in the government-wide statement of net position. The difference of \$(463,153) is summarized as follows:

Current Year Purchases	\$	328,016
Depreciation Expense		(539,685)
Pension Expense		(195,392)
Accrued Vacation/Sick Adjustment		(56,092)
Total	\$	<u>(463,153)</u>

The governmental fund income statement includes reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide balance sheet. The difference of \$7,134,795 is summarized as follows:

Capital Assets	\$	3,199,711
Pension Assets		4,220,411
Long-Term Liabilities		(285,327)
Total	\$	<u>7,134,795</u>

12. Compensated Absences

Employees receive vacation and sick pay as part of the County's benefits package. Employee vacation is covered under the Southern and Central Illinois Laborer's District Council Collective Bargaining Agreement. The rate of vacation received is as follows:

One year of employment	2 weeks
Five years of employment	3 weeks
Ten years of employment	4 weeks
Fifteen years of employment	5 weeks

County employees cannot accrue over one week of vacation pay. If employees do not take vacation days in excess of one week, the excess is paid at the employee's pay rate at the end of the fiscal year.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Continued

12. Compensated Absences-Concluded

At the end of employment (for any reason), all accrued vacation is paid at the employee's regular pay rate. County employees receive one sick day per month. Employees are allowed to accumulate sick leave up to 90 days. All sick days over 90 are paid at 50% of the employee's pay rate at the end of the fiscal year. Employees may accumulate up to 240 days for the sole purpose of contributing to IMRF upon retirement. At retirement, all sick time may be paid at employee pay rates up to 90 days or applied towards IMRF benefits.

Accumulated unpaid vacation and vested sick pay are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

The following is a summary of compensated absence activity:

	<u>Beginning Balance</u>	<u>Net Changes</u>	<u>Ending Balance</u>
Governmental	\$ 250,103	\$ 35,223	\$ 285,326
Business-Type	32,562	(1,982)	30,580
Total	<u>\$ 282,665</u>	<u>\$ 33,241</u>	<u>\$ 315,906</u>

13. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible accounts receivable are written off at the County's judgment. Major receivable balances for the governmental activities include state income, sales, and use taxes.

Business-type activities report billings for Enhanced 911 and Ambulance services provided but not collected as their major receivables. In the fund financial statements, material receivable in governmental funds include revenue accruals such as sales tax and other similar intergovernmental revenues since they are usually both measurable and available. Interest and investment earnings are recorded when earned only if paid within thirty-one days since they would be considered both measurable and available. Propriety fund material receivables consist of all revenues earned at year-end and not yet received. Billings for services provided but not collected compose the majority of proprietary fund receivable. The County does not record bad debts. Therefore, no allowance of uncollectible accounts receivable is presented on the Statement of Net Position. Accounts receivable related to business-type activities consists of billings for services provided but not collected. Receivables related to governmental activities mostly consist of property taxes, state income, personal property replacement tax, sales/use and telecommunication taxes of which all is due from other governments.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE A – Summary of Significant Accounting Policies – Concluded

13. Receivables-Concluded

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Intergovernmental	\$ 343,686	\$ 0	\$ 343,686
Services	0	53,209	53,209
Property Tax Receivable	779,705	0	779,705
Other Receivables	<u>411,830</u>	<u>0</u>	<u>411,830</u>
Total	<u>\$ 1,535,221</u>	<u>\$ 53,209</u>	<u>\$ 1,588,430</u>

NOTE B – Illinois Municipal Retirement Fund

IMRF Plan Description

The County’s defined benefit pension plan for Regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. White County's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available annual comprehensive financial report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information (RSI). The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earning. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lessor of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of November 30, 2025, the following employees were covered by the benefit terms:

	Regular	ECO	SLEP
Retirees and Beneficiaries currently receiving benefits	71	17	9
Inactive Plan Members entitled to but not yet receiving	64	3	1
Active Plan Members	67	0	9
Total	202	20	19

Contributions

As set by statute, White County’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. While the White County’s Elected County Officials and Sheriff’s Law Enforcement Personnel plan members are required to contribute 7.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The White County’s regular employee annual contribution rate for calendar year 2025 was .81%. The ECO plan member’s annual contribution rate for 2025 was 13.84 percent and the SLEP plan members was .98 percent. For the fiscal year ended November 30, 2025, White County contributed \$30,040 to the plan for regular employees. The ECO plan members contributed \$0 to the plan, and the SLEP plan members contributed \$4,890. White County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contributions rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension (Asset)/Liability

White County’s net pension (asset)/liability was measured as of November 30, 2025. The total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of that date.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability as of November 30, 2025:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Fair Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021.
- For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Long Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of November 30, 2025:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	32.5%	7.35%
International Equity	18%	7.45%
Fixed Income	24.5%	4.75%
Real Estate	10.5%	6.25%
Alternative Investments	14.0%	3.90-8.50%
Cash Equivalents	1%	3.00%
Total	100%	

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of November 30, 2025. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension (Asset)/Liability-Regular

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2024	\$ 16,910,162	\$ 18,570,859	\$(1,660,697)
Changes for the year:			
Service Cost	311,008	0	311,008
Interest on the Total Pension Liability	1,208,496	0	1,208,496
Changes of Benefit Terms	0	0	0
Difference Between Expected and Actual Experience of the Total Pension Liability	(213,443)	0	(213,443)
Changes of Assumptions	0	0	0
Contributions – Employer	0	30,040	(30,040)
Contributions – Employees	0	166,889	(166,889)
Net Investment Income	0	2,862,822	(2,862,822)
Benefit Payments, including Refunds of Employee Contributions	(793,518)	(793,518)	0
Other (Net Transfer)	0	(409,796)	409,796
Net Changes	<u>512,543</u>	<u>1,856,437</u>	<u>(1,343,894)</u>
Balances at November 30, 2025	<u>\$ 17,422,705</u>	<u>\$ 20,427,296</u>	<u>\$(3,004,591)</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-Regular

The following presents the plan’s net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan’s net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	6.25%	7.25%	8.25%
Net Pension (Asset)/Liability	\$ (832,708)	\$ (3,004,591)	\$ (4,716,678)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions-Regular

For the year ended November 30, 2025, the County recognized pension expense of \$37,002. At November 30, 2025, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Outflows of Resources</u>
Expense in Future Periods:			
Differences between expected and actual experience	\$ 94,529	\$ 213,761	\$(119,232)
Changes of assumptions	0	1,788	(1,788)
Net difference between projected and actual Earnings on pension plan investments	<u>0</u>	<u>1,051,971</u>	<u>(1,051,971)</u>
Total deferred amounts to be recognized in Pension expense in future periods	94,529	1,267,520	(1,172,991)
Pension contributions made subsequent to measurement date	<u>37,002</u>	<u>0</u>	<u>37,002</u>
Total deferred amounts related to pensions	<u>\$ 131,531</u>	<u>\$ 1,267,520</u>	<u>\$(1,135,989)</u>

The deferred outflow amount for contributions after the measurement date, pension expense of \$22,533, will be a reduction of the NPL in fiscal year ended November 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Year Ending</u>	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
November 30,		
2026	\$ 136,602	\$ 0
2027	(582,879)	0
2028	(416,130)	0
2029	(310,584)	0
2030	0	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ (1,172,991)</u>	<u>\$ 0</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

Changes in the Net Pension Liability-ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2024	\$ 4,224,350	\$ 5,683,104	\$ (1,458,754)
Changes for the year:			
Service Cost	0	0	0
Interest on the Total Pension Liability	283,764	0	283,764
Changes of Benefit Terms	0	0	0
Difference Between Expected and Actual Experience of the Total Pension Liability	518,928	0	518,928
Changes of Assumptions	0	0	0
Contributions – Employer	0	0	0
Contributions – Employees	0	0	0
Net Investment Income	0	884,687	(884,687)
Benefit Payments, including Refunds of Employee Contributions	(620,727)	(620,727)	0
Other (Net Transfer)	0	558,332	(558,332)
Net Changes	181,965	822,292	(640,327)
Balances at November 30, 2025	<u>\$ 4,406,315</u>	<u>\$ 6,505,396</u>	<u>\$ (2,099,081)</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -ECO

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower of 1% higher:

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability	<u>\$ (1,824,140)</u>	<u>\$ (2,099,081)</u>	<u>\$ (2,339,940)</u>

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions-ECO

For the year ended November 30, 2025, the County recognized pension expense of \$0. At November 30, 2025, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund-Continued

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>	Net Outflows of <u>Resources</u>
Expense in Future Periods:			
Differences between expected and actual experience	\$ 0	\$ 0	\$ 0
Changes of assumptions	0	0	0
Net difference between projected and actual			
Earnings on pension plan investments	<u>0</u>	<u>236,981</u>	<u>(236,981)</u>
Total deferred amounts to be recognized in			
Pension expense in future periods	0	236,981	(236,981)
Pension contributions made subsequent to			
measurement date	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred amounts related to pensions	<u>\$ 0</u>	<u>\$ 236,981</u>	<u>\$(236,981)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30,	<u>Net Deferred Outflows of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2026	\$ 121,881	\$ 0
2027	(155,122)	0
2028	(108,756)	0
2029	(94,984)	0
2030	0	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ (236,981)</u>	<u>\$ 0</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund – Continued

Changes in the Net Pension Liability-SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2024	\$ 4,508,192	\$ 4,943,731	\$ (435,539)
Changes for the year:			
Service Cost	54,900	0	54,900
Interest on the Total Pension Liability	317,599	0	317,599
Changes of Benefit Terms	0	0	0
Difference Between Expected and Actual Experience of the Total Pension Liability	211,763	0	211,763
Changes of Assumptions	0	0	0
Contributions – Employer	0	4,492	(4,492)
Contributions – Employees	0	34,382	(34,382)
Net Investment Income	0	808,446	(808,446)
Benefit Payments, including Refunds of Employee Contributions	(309,934)	(309,934)	0
Other (Net Transfer)	0	71,493	(71,493)
Net Changes	<u>274,328</u>	<u>608,879</u>	<u>(334,551)</u>
Balances at November 30, 2025	<u>\$ 4,782,520</u>	<u>\$ 5,552,610</u>	<u>\$ (770,090)</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-SLEP

The following presents the plan’s net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan’s net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower of 1% higher:

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Net Pension Liability	<u>\$ (211,548)</u>	<u>\$ (770,090)</u>	<u>\$ (1,226,058)</u>

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions-SLEP

For the year ended November 30, 2025, the County recognized pension expense of \$3,464. At November 30, 2025, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE B – Illinois Municipal Retirement Fund – Concluded

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>	Net Outflows of Resources
Expense in Future Periods:			
Differences between expected and actual experience	\$ 197,070	\$ 161,130	\$ 35,940
Changes of assumptions	0	4,014	(4,014)
Net difference between projected and actual Earnings on pension plan investments	<u>0</u>	<u>318,077</u>	<u>(318,077)</u>
Total deferred amounts to be recognized in Pension expense in future periods	197,070	483,221	(286,151)
Pension contributions made subsequent to measurement date	<u>5,770</u>	<u>0</u>	<u>5,770</u>
Total deferred amounts related to pensions	<u>\$ 202,840</u>	<u>\$ 483,221</u>	<u>\$(280,381)</u>

The deferred outflow amount for contributions after the measurement date, pension expense of \$5,770, will be a reduction of the NPL in fiscal year ended November 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30,	<u>Net Deferred Outflows Of Resources</u>	<u>Net Deferred Inflows of Resources</u>
2026	\$ 29,143	\$ 0
2027	(162,408)	0
2028	(110,629)	0
2029	(50,810)	0
2030	8,553	0
Thereafter	<u>0</u>	<u>0</u>
Total	<u>\$ (286,151)</u>	<u>\$ 0</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE C - Direct Borrowings and Direct Placements

The County has no loans as of November 30, 2025.

Computation of Legal Debt Margin

2024 Equalized Assessed Valuation	\$	356,323,735
Statutory Debt Limit (8.625% of EAV)		30,732,922
Long Term Debt Obligations		<u>0</u>
Legal Debt Margin	\$	<u>30,732,922</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE D - Capital Assets

Capital asset activity for the year ended November 30, 2025 is as follows:

Fund	Assets				Accumulated Depreciation				Net Book Value
	Balance 12/1/2024	Additions	Deletions	Balance 11/30/2025	Balance 12/1/2024	Current Provisions	Deductions	Balance 11/30/2025	
Changes in Capital Assets									
Year Ended November 30, 2025									
Governmental Activities									
Depreciable Capital Assets:									
Buildings	\$ 5,994,291	\$ 39,900	\$ -	\$ 6,034,191	\$ 4,715,050	\$ 158,945	\$ -	\$ 4,873,995	\$ 1,160,196
Infrastructure	1,622,334	-	-	1,622,334	547,824	37,797	-	585,621	1,036,713
Machinery and Equipment	3,175,184	119,817	-	3,295,001	2,348,052	231,666	-	2,579,718	715,283
Vehicles	1,288,577	168,299	48,643	1,408,233	1,039,435	111,277	29,997	1,120,715	287,518
Non-Depreciable Capital Assets:									
Land	-	-	-	-	-	-	-	-	-
Total Governmental Activities	12,080,386	328,016	48,643	12,359,759	8,650,361	539,685	29,997	9,160,049	3,199,710
Business-Type Activities									
Depreciable Capital Assets:									
Buildings	12,566	-	-	12,566	9,878	871	-	10,749	1,817
Machinery and Equipment	1,097,076	17,589	-	1,114,665	670,762	103,658	-	774,420	340,245
Vehicles	321,982	557,800	-	879,782	133,699	64,509	-	198,208	681,574
Non-Depreciable Capital Assets:									
Land	-	-	-	-	-	-	-	-	-
Total Business Type	\$ 1,431,624	\$ 575,389	\$ -	\$ 2,007,013	\$ 814,339	\$ 169,038	\$ -	\$ 983,377	\$ 1,023,636
Total Reporting Entity	\$ 13,512,010	\$ 903,405	\$ 48,643	\$ 14,366,772	\$ 9,464,700	\$ 708,723	\$ 29,997	\$ 10,143,426	\$ 4,223,346
Depreciation Expense									
Governmental Activities					Business-Type Activities				
General Government	\$ 342,214				Enhanced 9111 Fund	\$ 48,390			
Court Automation	1,160				Ambulance Fund	120,648			
County Bridge	28,879					\$ 169,038			
Death Certificate Surcharge	12,663								
Document Storage	3,068								
Township Bridge	8,918								
Court Document Storage	8,574								
DUI Equipment	1,179								
Impound Ordinance	2,302								
Drug Traffic Prevention	3,925								
County Clerk Operations	1,124								
E-Citation Circuit Clerk	3,807								
County Highway	121,872								
	\$ 539,685								

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE E - Components of Fund Balance

The following presents the various components of fund balance within the governmental funds:

Fund Balances:	General Fund	Township Motor Fuel Tax Fund	County Motor Fuel Tax Fund	County Highway	Other Governmental Funds	Total Governmental Funds
<u>Nonspendable</u>						
Prepaid Insurance	\$ -	\$ -	\$ -	\$ -	\$ 29,627	\$ 29,627
Total Nonspendable	-	-	-	-	29,627	29,627
<u>Restricted</u>						
Transportation	-	1,796,833	427,708	-	-	2,224,541
General Government	-	-	-	-	297,833	297,833
Total Restricted	-	1,796,833	427,708	-	297,833	2,522,374
<u>Committed</u>						
Transportation	-	-	-	-	235,684	235,684
Judicial and Legal	-	-	-	-	102,735	102,735
General Government	-	-	-	-	2,825,852	2,825,852
Total Committed	-	-	-	-	3,164,271	3,164,271
<u>Assigned</u>						
Transportation	-	-	-	834,520	373,917	1,208,437
Public Safety	-	-	-	-	223,474	223,474
Judiciary and Legal	-	-	-	-	1,400,918	1,400,918
Corrections	-	-	-	-	45,337	45,337
General Government	-	-	-	-	359,419	359,419
Total Assigned	-	-	-	834,520	2,403,065	3,237,585
<u>Unassigned</u>						
General Government	2,731,823	-	-	-	-	2,731,823
Total Unassigned	2,731,823	-	-	-	-	2,731,823
Total Governmental Fund Balances	<u>\$ 2,731,823</u>	<u>\$ 1,796,833</u>	<u>\$ 427,708</u>	<u>\$ 834,520</u>	<u>\$ 5,894,796</u>	<u>\$ 11,685,680</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE F – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

For liability risks, the County is a member of the Illinois Counties Risk Management Trust (ICRMT). ICRMT is an intergovernmental joint insurance pool that provides loss controls, claims, and litigation coverage for Illinois Public Entities. The policy covers liability for general liability, violent event response coverage, law enforcement liability, auto liability and physical damage, public officials’ liability, excess liability, cyber liability, property liability, mobile equipment and miscellaneous articles, equipment liability, crime liability, and workers compensation. Each coverage type has varying coverage limits and deductible amounts. During the year, there were no reductions in coverage. There have been no settlement amounts which have exceeded insurance coverage in the past three years.

White County, Illinois is fiscally dependent on funding from Federal and State of Illinois sources. Due to the State of Illinois’ financial constraints, state payment delays or eliminations are possible for the fiscal year ending November 30, 2026. Changes in the amounts received, or timing of the amounts received, from the State of Illinois, could result in cash flow problems for White County, Illinois, and may require budget amendments and cuts of services.

NOTE G – Interfund Operating Transfers

Individual fund operating transfers for fiscal year ending November 30, 2025, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers, Net</u>
<i>Major Governmental Funds:</i>			
General Fund	\$ 39,737	\$ 47,178	\$ (7,441)
Total Major Governmental	<u>39,737</u>	<u>47,178</u>	<u>(7,441)</u>
<i>Non-Major Governmental Funds:</i>			
IMRF	7,069	0	7,069
Holding Fund	93,177	93,177	0
County Bridge	0	6,475	(6,475)
Public Defender	74,960	2,163	72,797
ARPA	0	31,100	(31,100)
Grant Fund	5,000	0	5,000
Drug Traffic Prevention	2,760	0	2,760
Public Defender Automation	0	39,850	(39,850)
Total Non-Major Governmental	<u>182,966</u>	<u>172,765</u>	<u>10,201</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE G – Interfund Operating Transfers – Concluded

Fund	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Transfers, Net</u>
<i>Fiduciary Type Funds:</i>			
Electronic Monitoring	0	2,760	(2,760)
Total Fiduciary Type	0	2,760	(2,760)
TOTAL TRANSFERS	\$ 222,703	\$ 222,703	\$ 0

All transfers were made for operating expenses.

NOTE H – Subsequent Events

The County has evaluated subsequent events through May 7, 2026, the date which the financial statements were available to be issued.

NOTE I – Fund Equity

At November 30, 2025, the following funds had a deficit in the fund balance: NONE

NOTE J – Property Taxes

Property tax is levied each year on all taxable real property located in the County. Property taxes recorded in the financial statements include the property taxes received from the 2023 tax levy. Tax lien date is January 1st of each year. Tax levy dates are December 31st of each year. Due dates for tax year 2023 were September 19, 2025 and November 19, 2025. Distribution dates were October 3, 2025, December 11, 2025, and February 20, 2026.

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE J – Property Taxes-concluded

Assessed Valuation
Tax Levy Years 2024, 2023, and 2022

	2024	2023	2022
ASSESSED VALUATION	<u>\$ 356,323,735</u>	<u>\$ 344,133,891</u>	<u>\$ 271,265,199</u>
TAX RATES			
General	.27000	.27000	.27000
IMRF	.04252	.08437	.10264
County Highway	.08883	.08700	.08848
County Bridge	.04442	.04350	.04424
Tuberculosis	.00144	.00155	.00185
Federal Aid Matching	.04442	.04350	.04424
Tort Immunity	.12629	.13607	.16589
Social Security	<u>.09121</u>	<u>.09676</u>	<u>.11981</u>
TOTAL TAX RATES	<u>.70913</u>	<u>.76275</u>	<u>.83715</u>
EXTENSIONS			
General Fund	\$ 1,001,589	\$ 929,162	\$ 767,620
IMRF	157,732	290,346	288,008
County Highway	329,523	299,396	248,275
County Bridge	164,780	149,698	124,137
Tuberculosis	5,342	5,334	5,191
Federal Aid Matching	164,780	149,698	124,137
Tort Immunity	468,484	468,263	465,487
Social Security	<u>338,352</u>	<u>332,984</u>	<u>336,187</u>
TOTAL EXTENSIONS	<u>\$ 2,630,582</u>	<u>\$ 2,624,881</u>	<u>\$ 2,359,042</u>
COLLECTIONS			
General Fund	\$ 963,927	\$ 893,397	\$ 775,417
IMRF	151,801	279,170	299,603
County Highway	317,133	287,873	254,624
County Bridge	158,584	143,937	127,385
Tuberculosis	5,141	5,129	5,352
Federal Aid Matching	158,584	143,937	127,385
Tort Immunity	450,868	450,240	474,711
Social Security	<u>325,629</u>	<u>320,167</u>	<u>346,376</u>
TOTAL COLLECTIONS	<u>\$ 2,531,667</u>	<u>\$ 2,523,850</u>	<u>\$ 2,410,853</u>

WHITE COUNTY, ILLINOIS
Notes to Basic Financial Statements
November 30, 2025

NOTE K - Commitments & Contingencies

The County participates in various state and federal grant programs, which are governed by numerous rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, there are no significant contingent liabilities relating to compliance with rules and regulations governing the respective grants and no provision has been recorded in the accompanying financial statements for such contingencies.

NOTE L – Restricted Assets

The County has the following restricted primary government cash accounts:

Governmental Funds

County MFT Fund - The county motor fuel tax fund is overseen by Illinois Department of Transportation (IDOT). Any costs must be approved by the IDOT prior to payment. The cash of \$239,035 in this fund is legally restricted to cover the County's motor fuel tax costs. This fund has a corresponding restricted fund balance.

State's Attorney Grant Fund - The County received a distribution of federal grants for the Violent Crime Victims Assistance Program. The cash of \$14,425 represents the portion that had not yet been transferred to reimburse for salaries expended.

Opioid Settlement Fund - The County is receiving funds from court settlements due to the opioid epidemic and its cost on local governments. The cash of \$95,226 represents the funds that have been received so far. None of the money has yet been spent.

Grant Fund - The County received a distribution of state grants for the Energy Transition Community Grant. The cash of \$58,169 represents the portion that had not yet been obligated or expended.

American Rescue Plan Fund - The County received two distributions of federal grants under the American Rescue Plan. The funds are maintained in this fund until completely spent. The cash of \$130,013 is legally restricted to only be used for approved American Rescue Plan expenditures.

Township MFT Fund - The township motor fuel tax fund is overseen by Illinois Department of Transportation (IDOT). Any costs must be approved by the IDOT prior to payment. The cash of \$1,684,292 in this fund is legally restricted to cover the County's motor fuel tax costs. This fund has a corresponding restricted fund balance.

WHITE COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2025

NOTE L – Restricted Assets-concluded

The County has the following restricted fiduciary custodial cash accounts:

Collector’s Account - This is the amount of property taxes collected but not yet distributed to local taxing bodies within the County. Cash is \$5,942,406. This fund has a corresponding restricted due to other governments so it does not affect net position.

County Prisoner Commissary - The commissary system holds funds deposited on behalf of prisoners within the county jail system. The cash of \$142,409 represents the amount held on behalf of the prisoners. This fund has a corresponding restricted accounts payable so it does not affect net position.

NOTE M - GASB Pronouncements

During the year ended November 30, 2025, the County implemented the following GASB Pronouncements. An explanation is provided of each GASB Pronouncement.

GASB Statement No. 103 - Financial Reporting Model Improvements

The objectives of this Statement are to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. This Statements affects Management’s Discussion and Analysis, Unusual or Infrequent Items, Presentation of the Proprietary Fund Statements of Revenues, Expenses, and Changes in Fund Net Position, Major Component Unit Information, and Budgetary Comparison Information.

NOTE N - Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reports amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues, expenses/expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual result could differ from these estimates.

WHITE COUNTY, ILLINOIS
Notes to Financial Statements
November 30, 2025

NOTE O – Tax Abatements

Tax abatements are agreements between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. This Statement requires disclosure of tax abatement information about (1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenues. Illinois’s Tax Increment Financing Act enables cities to finance certain redevelopment costs with the revenue generated from (i) payments in lieu of real estate taxes, as measured by the net increase in assessed valuation resulting from redevelopment and (ii) a portion of the increase in other local tax revenue associated with new economic activity. When a tax increment financing (TIF) plan is adopted, real estate taxes in the redevelopment are frozen at their current level. By applying the real estate tax rate of all taxing districts having taxing power within the redevelopment area to the increased assessed valuation resulting from redevelopment, a tax “increment” is produced. The County’s estimated net reduced tax revenue resulting from the TIFs adopted in these cities within the County is \$126,271 for tax year 2024.

NOTE P – Prior Period Adjustments

The governmental funds net position and fund balance of the County as of December 1, 2024 has been decreased by \$201,090 for a prior period adjustment as detailed below. The adjustment had no effect on the change in net position or fund balance for the current year.

The adjustment in the County Highway Fund was to correct the beginning balance of accounts payable due to an error in the prior year. The County Highway Fund was decreased \$201,090.

REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
REGULAR EMPLOYEES
November 30, 2025

Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Fiscal Year Ending November 30,										
Total Pension Liability										
Service Cost	\$ 311,008	\$ 299,649	\$ 291,861	\$ 286,759	\$ 267,191	\$ 281,953	\$ 282,454	\$ 264,750	\$ 274,064	\$ 299,410
Interest on the Total Pension Liability	1,208,496	1,142,847	1,142,113	1,068,340	1,009,282	977,922	953,695	892,481	890,508	842,555
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(213,443)	248,373	(589,549)	373,171	83,886	(76,689)	(363,761)	141,323	(321,669)	(61,639)
Assumption Changes	-	-	(15,072)	-	-	(178,411)	-	400,533	(393,696)	-
Benefit Payments and Refunds	(793,518)	(788,572)	(857,688)	(568,837)	(342,266)	(587,397)	(488,548)	(418,005)	(418,469)	(438,100)
Net Change in Total Pension Liability	512,543	902,297	(28,335)	1,159,433	818,093	417,378	383,840	1,281,082	30,738	642,226
Total Pension Liability-Beginning	16,910,162	16,007,865	16,036,200	14,876,767	14,058,674	13,641,296	13,257,456	11,976,374	11,945,656	11,303,410
Total Pension Liability-Ending (a)	<u>\$ 17,422,705</u>	<u>\$ 16,910,162</u>	<u>\$ 16,007,865</u>	<u>\$ 16,036,200</u>	<u>\$ 14,876,767</u>	<u>\$ 14,058,674</u>	<u>\$ 13,641,296</u>	<u>\$ 13,257,456</u>	<u>\$ 11,976,374</u>	<u>\$ 11,945,636</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ 30,040	\$ 76,537	\$ 96,248	\$ 105,609	\$ 163,094	\$ 183,430	\$ 124,015	\$ 204,560	\$ 216,584	\$ 208,980
Employee Contributions	166,889	160,194	149,550	148,693	134,462	126,990	137,344	122,245	122,135	196,115
Pension Plan Net Investment Income	2,862,822	1,756,173	1,761,571	(2,307,711)	2,769,553	2,097,043	2,257,461	(647,640)	2,014,555	732,638
Benefit Payments and Refunds	(793,518)	(788,572)	(857,688)	(568,837)	(542,266)	(587,397)	(488,548)	(418,005)	(418,469)	(438,100)
Other	(409,796)	(325,516)	317,654	85,254	(194,464)	(118,837)	45,372	169,491	(317,937)	91,757
Net Change in Plan Fiduciary Net Position	1,856,437	878,816	1,467,335	(2,536,992)	2,330,379	1,701,229	2,075,644	(569,349)	1,616,868	791,390
Plan Fiduciary Net Position-Beginning	18,570,859	17,692,043	16,224,708	18,761,700	16,431,321	14,730,092	12,654,448	13,223,797	11,606,929	10,815,539
Plan Fiduciary Net Position-Ending (b)	<u>\$ 20,427,296</u>	<u>\$ 18,570,859</u>	<u>\$ 17,692,043</u>	<u>\$ 16,224,708</u>	<u>\$ 18,761,700</u>	<u>\$ 16,431,321</u>	<u>\$ 14,730,092</u>	<u>\$ 12,654,448</u>	<u>\$ 13,223,797</u>	<u>\$ 11,606,929</u>
Net Pension Liability/(Asset) - Ending (a-b)	\$ (3,004,591)	\$ (1,660,697)	\$ (1,684,178)	\$ (188,508)	\$ (3,884,933)	\$ (2,372,647)	\$ (1,088,796)	\$ 603,008	\$ (1,247,423)	\$ 338,707
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	117.25%	109.82%	110.52%	101.18%	126.11%	116.88%	107.98%	95.45%	110.42%	97.16%
Covered Valuation Payroll	\$ 3,708,643	\$ 3,559,845	\$ 3,323,329	\$ 3,190,600	\$ 2,980,960	\$ 2,821,999	\$ 2,713,677	\$ 2,715,136	\$ 2,714,093	\$ 2,728,206
Net Pension Liability as a Percentage of Covered Valuation Payroll	-81.02%	-46.65%	-50.68%	-5.91%	-130.32%	-84.08%	-40.12%	22.21%	-45.96%	12.42%

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, 2025

Last 10 Fiscal Years

Fiscal Year Ending November 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ 18,304	\$ 19,631	\$ 19,615	\$ 18,298	\$ 22,529	\$ 26,954
Interest on the Total Pension Liability	283,764	307,843	305,602	302,891	324,440	326,834	338,172	310,585	335,884	301,918
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	518,928	(166,917)	52,762	47,012	(327,224)	(90,140)	(233,389)	341,296	(380,979)	347,652
Assumption Changes	-	-	(6,266)	-	-	2,686	-	108,557	(81,053)	(9,659)
Benefit Payments and Refunds	(620,727)	(325,382)	(316,987)	(308,032)	(299,155)	(283,594)	(277,979)	(234,206)	(228,950)	(216,137)
Net Change in Total Pension Liability	181,965	(184,456)	35,111	41,871	(283,635)	(24,583)	(153,581)	544,530	(332,569)	450,728
Total Pension Liability-Beginning	4,224,350	4,408,806	4,373,695	4,331,824	4,615,459	4,640,042	4,793,623	4,249,093	4,581,662	4,130,934
Total Pension Liability-Ending (a)	<u>\$ 4,406,315</u>	<u>\$ 4,224,350</u>	<u>\$ 4,408,806</u>	<u>\$ 4,373,695</u>	<u>\$ 4,331,824</u>	<u>\$ 4,615,459</u>	<u>\$ 4,640,042</u>	<u>\$ 4,793,623</u>	<u>\$ 4,249,093</u>	<u>\$ 4,581,662</u>
Plan Fiduciary Net Position										
Employer Contributions	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 16,976	\$ 575	\$ 28,265	\$ 41,014	\$ 124,416
Employee Contributions	-	-	-	-	775	5,025	5,015	5,015	5,594	7,069
Pension Plan Net Investment Income	884,687	465,186	607,826	(925,822)	1,007,715	777,167	855,150	(291,163)	794,224	255,966
Benefit Payments and Refunds	(620,727)	(325,382)	(316,987)	(308,032)	(299,155)	(283,594)	(277,979)	(234,206)	(228,950)	(216,137)
Other	558,332	(171,942)	159,384	22,102	17,815	55,567	71,959	99,360	(58,329)	519,627
Net Change in Plan Fiduciary Net Position	822,292	(32,138)	450,223	(1,211,752)	727,254	571,141	654,720	(392,729)	553,553	690,941
Plan Fiduciary Net Position-Beginning	5,683,104	5,715,242	5,265,019	6,476,771	5,749,517	5,178,376	4,523,656	4,916,385	4,362,832	3,671,891
Plan Fiduciary Net Position-Ending (b)	<u>\$ 6,505,396</u>	<u>\$ 5,683,104</u>	<u>\$ 5,715,242</u>	<u>\$ 5,265,019</u>	<u>\$ 6,476,771</u>	<u>\$ 5,749,517</u>	<u>\$ 5,178,376</u>	<u>\$ 4,523,656</u>	<u>\$ 4,916,385</u>	<u>\$ 4,362,832</u>
Net Pension Liability/(Asset) - Ending (a-b)	\$ (2,099,081)	\$ (1,458,754)	\$ (1,306,436)	\$ (891,324)	\$ (2,144,947)	\$ (1,134,058)	\$ (538,334)	\$ 269,967	\$ (667,292)	\$ 218,830
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	147.64%	134.53%	129.63%	120.38%	149.52%	124.57%	111.60%	94.37%	115.70%	95.22%
Covered Valuation Payroll	\$ -	\$ -	\$ -	\$ -	\$ 10,328	\$ 66,999	\$ 66,866	\$ 66,866	\$ 74,585	\$ 94,248
Net Pension Liability as a Percentage of Covered Valuation Payroll	0.00%	0.00%	0.00%	0.00%	-20768.27%	-1692.65%	-805.09%	403.74%	-894.67%	232.19%

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, 2025

Last 10 Fiscal Years

Fiscal Year Ending November 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost	\$ 54,900	\$ 52,069	\$ 56,614	\$ 51,797	\$ 48,860	\$ 68,115	\$ 69,467	\$ 63,916	\$ 65,143	\$ 62,441
Interest on the Total Pension Liability	317,599	329,135	317,843	324,242	312,407	291,515	287,684	267,559	249,003	234,021
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	211,763	(236,924)	77,843	(236,066)	5,539	155,951	(201,494)	28,946	40,189	(14,260)
Assumption Changes	-	-	(12,039)	-	-	(49,658)	-	119,776	(22,186)	(4,485)
Benefit Payments and Refunds	(309,934)	(299,696)	(264,781)	(196,511)	(213,552)	(122,694)	(81,584)	(83,155)	(85,107)	(81,820)
Net Change in Total Pension Liability	274,328	(155,416)	175,480	(56,538)	153,254	343,229	74,073	397,042	247,042	195,897
Total Pension Liability-Beginning	4,508,192	4,663,608	4,488,128	4,544,666	4,391,412	4,048,183	3,974,110	3,577,068	3,330,026	3,134,129
Total Pension Liability-Ending (a)	\$ 4,782,520	\$ 4,508,192	\$ 4,663,608	\$ 4,488,128	\$ 4,544,666	\$ 4,391,412	\$ 4,048,183	\$ 3,974,110	\$ 3,577,068	\$ 3,330,026
Plan Fiduciary Net Position										
Employer Contributions	\$ 4,492	\$ 12,219	\$ 51,474	\$ 44,433	\$ 47,607	\$ 56,236	\$ 41,214	\$ 220,916	\$ 59,974	\$ 59,914
Employee Contributions	34,382	32,516	35,097	33,901	30,860	34,444	28,701	29,049	27,767	26,811
Pension Plan Net Investment Income	808,446	504,598	482,906	(694,908)	755,304	544,646	625,108	(207,309)	518,181	191,307
Benefit Payments and Refunds	(309,934)	(299,696)	(264,781)	(196,511)	(213,552)	(122,694)	(81,584)	(83,155)	(85,107)	(81,820)
Other	71,493	(166,487)	130,926	45,712	(40,885)	(210)	1,221	64,325	(35,842)	90,235
Net Change in Plan Fiduciary Net Position	608,879	83,150	435,622	(767,373)	579,334	512,422	614,660	23,826	484,973	286,447
Plan Fiduciary Net Position-Beginning	4,943,731	4,860,581	4,424,959	5,192,332	4,612,998	4,100,576	3,485,916	3,462,090	2,977,117	2,690,670
Plan Fiduciary Net Position-Ending (b)	\$ 5,552,610	\$ 4,943,731	\$ 4,860,581	\$ 4,424,959	\$ 5,192,332	\$ 4,612,998	\$ 4,100,576	\$ 3,485,916	\$ 3,462,090	\$ 2,977,117
Net Pension Liability/(Asset) - Ending (a-b)	\$ (770,090)	\$ (435,539)	\$ (196,973)	\$ 63,169	\$ (647,666)	\$ (221,586)	\$ (52,393)	\$ 488,194	\$ 114,978	\$ 352,909
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	116.10%	109.66%	104.22%	98.59%	114.25%	105.05%	101.29%	87.72%	96.79%	89.40%
Covered Valuation Payroll	\$ 498,939	\$ 454,246	\$ 467,955	\$ 452,008	\$ 411,470	\$ 374,158	\$ 382,674	\$ 387,321	\$ 370,219	\$ 357,486
Net Pension Liability as a Percentage of Covered Valuation Payroll	-154.35%	-95.88%	-42.09%	13.98%	-157.40%	-59.22%	-13.69%	126.04%	31.06%	98.72%

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
IMRF - Multiyear Schedule of Employer Contributions
November 30, 2025

Regular Employees

Fiscal Year Ending November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2016	\$ 208,981	\$ 208,980	\$ 1	\$ 2,728,206	7.66%
2017	\$ 216,585	\$ 216,584	\$ 1	\$ 2,714,093	7.98%
2018	\$ 204,450	\$ 204,560	\$ (110)	\$ 2,715,136	7.53%
2019	\$ 124,015	\$ 124,015	\$ -	\$ 2,713,677	4.57%
2020	\$ 183,430	\$ 183,430	\$ -	\$ 2,821,999	6.50%
2021	\$ 163,059	\$ 163,094	\$ (35)	\$ 2,980,961	5.47%
2022	\$ 105,609	\$ 105,609	\$ -	\$ 3,190,600	3.31%
2023	\$ 69,458	\$ 96,248	\$ (26,790)	\$ 3,323,329	2.90%
2024	\$ 76,537	\$ 76,537	\$ -	\$ 3,559,845	2.15%
2025	\$ 30,040	\$ 30,040	\$ -	\$ 3,708,643	0.81%

ECO Employees

Fiscal Year Ending November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2016	\$ 124,417	\$ 124,416	\$ 1	\$ 92,248	134.87%
2017	\$ 41,014	\$ 41,014	\$ -	\$ 74,585	54.99%
2018	\$ 28,264	\$ 28,265	\$ (1)	\$ 66,866	42.27%
2019	\$ 575	\$ 575	\$ -	\$ 66,866	0.86%
2020	\$ 16,978	\$ 16,976	\$ 2	\$ 66,999	25.34%
2021	\$ 104	\$ 104	\$ -	\$ 10,328	1.01%
2022	\$ -	\$ -	\$ -	\$ -	0.00%
2023	\$ -	\$ -	\$ -	\$ -	0.00%
2024	\$ -	\$ -	\$ -	\$ -	0.00%
2025	\$ -	\$ -	\$ -	\$ -	0.00%

SLEP Employees

Fiscal Year Ending November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2016	\$ 59,915	\$ 59,914	\$ 1	\$ 357,486	16.76%
2017	\$ 59,975	\$ 59,974	\$ 1	\$ 370,219	16.20%
2018	\$ 56,316	\$ 220,916	\$ (164,600)	\$ 387,321	57.04%
2019	\$ 55,067	\$ 41,214	\$ 13,853	\$ 382,674	10.77%
2020	\$ 56,236	\$ 56,236	\$ -	\$ 374,158	15.03%
2021	\$ 47,607	\$ 47,607	\$ -	\$ 411,470	11.57%
2022	\$ 44,432	\$ 44,433	\$ (1)	\$ 452,008	9.83%
2023	\$ 26,112	\$ 51,474	\$ (25,362)	\$ 467,955	11.00%
2024	\$ 12,219	\$ 12,219	\$ -	\$ 454,246	2.69%
2025	\$ 4,890	\$ 4,492	\$ 398	\$ 498,939	90.00%

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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Taxes	\$ 1,128,428	\$ 1,128,428	\$ -	\$ 963,927	\$ (164,501)
Intergovernmental					
Retailers' Occupation Tax	700,000	700,000	-	942,265	242,265
State Income Tax	1,375,000	1,375,000	-	926,068	(448,932)
Use Tax	-	-	-	75,609	75,609
Replacement Tax	290,000	290,000	-	136,967	(153,033)
Cannabis Use Tax	100,000	155,280	55,280	328,287	173,007
Video Gaming Tax	35,000	35,000	-	-	(35,000)
Sheriff Salary Reimbursement	86,737	86,737	-	87,114	377
State's Attorney Salary Reimbursement	121,826	121,826	-	183,232	61,406
EMA Reimbursement	25,000	25,000	-	-	(25,000)
Supervisor of Assessments Reimbursement	35,000	35,000	-	30,234	(4,766)
Federal Grants	45,650	45,650	-	-	(45,650)
State Grants	60,000	60,000	-	176,614	116,614
Tuberculosis Reimbursement	3,000	3,000	-	1,250	(1,750)
Election Reimbursement	12,000	12,000	-	9,880	(2,120)
Public Defender	115,000	115,000	-	108,731	(6,269)
Probation Salary Reimbursement	57,840	57,840	-	-	(57,840)
Work Release and Prisoner Keep	385,000	385,000	-	285,545	(99,455)
Charges for Services					
County Clerk	185,000	185,000	-	164,138	(20,862)
Treasurer	30,000	30,000	-	62,684	32,684
Circuit Clerk	185,000	185,000	-	125,597	(59,403)
State's Attorney	20,000	20,000	-	31,297	11,297
Sheriff	45,000	45,000	-	17,184	(27,816)
Coroner	900	900	-	6,900	6,000
Assessor	1,600	1,600	-	878	(722)
Jail	200	200	-	-	(200)
Community Service	1,000	1,000	-	-	(1,000)
County Judicial	15,000	15,000	-	17,462	2,462
Interest on Investments	175,000	175,000	-	353,390	178,390
Licenses and Permits	7,500	7,500	-	4,970	(2,530)
All Other					
Fines and Fees	95,900	95,900	-	43,800	(52,100)
Reimbursements	-	-	-	51,355	51,355
Rent	12,000	12,000	-	7,159	(4,841)
Revenue Stamps/Rental Housing/Death/Marriage	145,000	145,000	-	139,449	(5,551)
Insurance Reimbursement	70,000	70,000	-	138,592	68,592
Miscellaneous	25,000	25,000	-	179,846	154,846
Dispatch Income	230,000	230,000	-	219,409	(10,591)
Sheriff Bond Revenue	50,000	50,000	-	1,100	(48,900)
Court Security	45,000	45,000	-	77,937	32,937
TOTAL REVENUES	5,914,581	5,969,861	55,280	5,898,870	(70,991)

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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
TOTAL EXPENDITURES	6,184,724	6,240,329	(55,605)	5,681,339	558,990
Excess (Deficiency) of Revenues Over Expenditures	(270,143)	(270,468)	(325)	217,531	487,999
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	250,000	250,000	-	39,737	(210,263)
Operating Transfers Out	-	-	-	(47,178)	(47,178)
TOTAL OTHER FINANCING SOURCES (USES)	250,000	250,000	-	(7,441)	(257,441)
Net Change in Fund Balance	<u>\$ (20,143)</u>	<u>\$ (20,468)</u>	<u>\$ (325)</u>	210,090	<u>\$ 230,558</u>
Fund Balance - Beginning of Year				<u>2,521,733</u>	
Fund Balance - End of Year				<u>\$ 2,731,823</u>	

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
GENERAL GOVERNMENT					
County Clerk					
<i>Current:</i>					
Salaries	\$ 177,000	\$ 177,000	\$ -	\$ 197,445	\$ (20,445)
Office Supplies	6,000	6,000	-	2,863	3,137
Revenue Stamps/Rental Housing/Death/Marriage	100,000	100,000	-	106,154	(6,154)
Equipment Maintenance	2,500	2,500	-	1,395	1,105
Dues	19,000	19,000	-	5,961	13,039
Professional Fees	500	500	-	-	500
Travel	1,000	1,000	-	839	161
Rental	1,250	1,250	-	652	598
Postage	3,000	3,000	-	3,000	-
Other	250	250	-	-	250
Total County Clerk	310,500	310,500	-	318,309	(7,809)
County Treasurer and Collector					
<i>Current:</i>					
Salaries	143,116	143,116	-	134,794	8,322
Rental	5,500	5,500	-	1,944	3,556
Dues	19,000	19,000	-	5,358	13,642
Office Supplies	3,000	3,000	-	1,778	1,222
Postage	2,500	2,500	-	64	2,436
Equipment Maintenance	500	500	-	979	(479)
Professional Fees	15,000	15,000	-	7,595	7,405
Equipment	5,000	5,000	-	330	4,670
Publishing/Printing	21,000	21,000	-	25,463	(4,463)
Other Expense	1,500	1,500	-	1,377	123
Total County Treasurer and Collector	216,116	216,116	-	179,682	36,434
Supervisor of Assessments					
<i>Current:</i>					
Salaries	187,000	187,000	-	184,518	2,482
Maintenance-Equipment	1,500	1,500	-	1,293	207
Office Supplies	5,000	5,000	-	1,002	3,998
Postage	1,000	1,000	-	2,630	(1,630)
Professional Fees	10,000	10,000	-	10,772	(772)
Dues	2,000	2,000	-	50	1,950
Rental	1,000	1,000	-	814	186
Publishing/Printing	5,000	5,000	-	1,268	3,732
Training	3,500	3,500	-	-	3,500
Travel	2,000	2,000	-	767	1,233
Other	2,000	2,000	-	622	1,378
Total Supervisor of Assessments	220,000	220,000	-	203,736	16,264

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2025

GENERAL GOVERNMENT - Concluded	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Court House and Government Building					
<i>Current:</i>					
Salaries	50,000	50,000	-	28,555	21,445
Maintenance-Building	35,000	35,000	-	22,727	12,273
Maintenance-Equipment	2,000	2,000	-	445	1,555
Maintenance-Grounds	1,500	1,500	-	1,502	(2)
Maintenance-Vehicle	-	-	-	4,761	(4,761)
Utilities	50,000	50,000	-	47,496	2,504
Sanitation	5,500	5,500	-	4,338	1,162
Supplies	6,000	6,000	-	5,975	25
Professional Fees	3,000	3,000	-	1,000	2,000
Total Court House and Government Building	153,000	153,000	-	116,799	36,201
County Commissioners					
<i>Current:</i>					
Salaries	42,000	42,000	-	39,000	3,000
Supplies	700	700	-	-	700
Travel	1,000	1,000	-	-	1,000
Publication of Notices	700	700	-	209	491
Dues	700	700	-	1,350	(650)
Total County Commissioners	45,100	45,100	-	40,559	4,541
Election					
<i>Current:</i>					
Salaries	-	-	-	1,140	(1,140)
Grant Expense	-	-	-	55,886	(55,886)
Maintenance-Equipment	3,000	3,000	-	-	3,000
Professional Fees	22,000	22,000	-	13,614	8,386
Supplies	50,000	50,000	-	37,900	12,100
Postage	5,000	5,000	-	-	5,000
Publication of Notices	4,500	4,500	-	2,909	1,591
Rental	500	500	-	-	500
Travel	750	750	-	-	750
Total Election	85,750	85,750	-	111,449	(25,699)
TOTAL GENERAL GOVERNMENT	\$ 1,030,466	\$ 1,030,466	\$ -	\$ 970,534	\$ 59,932

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
PUBLIC SAFETY					
County Sheriff					
<i>Current:</i>					
Salaries	\$ 695,000	\$ 695,000	\$ -	\$ 606,048	\$ 88,952
Bond Payout	50,000	50,000	-	1,100	48,900
Training	15,000	15,000	-	2,464	12,536
Supplies	6,000	6,000	-	2,127	3,873
Office Supplies	9,000	9,000	-	4,355	4,645
Travel	5,000	5,000	-	1,639	3,361
Vehicle Repair	15,000	15,000	-	21,020	(6,020)
Equipment Repair	1,000	1,000	-	738	262
Rental	1,200	1,200	-	268	932
Telephone	12,000	12,000	-	9,090	2,910
Dues	10,000	10,000	-	3,973	6,027
Other	2,000	2,000	-	435	1,565
Postage	2,000	2,000	-	-	2,000
Equipment	80,000	80,000	-	1,912	78,088
Auto Operations Expense	61,000	61,000	-	42,231	18,769
Laundry Services	250	250	-	43	207
Uniforms	12,000	12,000	-	4,910	7,090
Total County Sheriff	976,450	976,450	-	702,353	274,097
County Coroner					
<i>Current:</i>					
Salaries	27,200	27,200	-	32,628	(5,428)
Maintenance-Vehicles	500	500	-	-	500
Auto Expense	1,600	1,600	-	1,577	23
Telephone	1,100	1,100	-	1,219	(119)
Dues	350	350	-	350	-
Autopsy - Medical Expense	10,000	10,000	-	16,010	(6,010)
Education and Training	1,300	1,300	-	990	310
Professional Fees	900	900	-	60	840
Travel	3,200	3,200	-	2,892	308
Total County Coroner	46,150	46,150	-	55,726	(9,576)
TOTAL PUBLIC SAFETY	\$ 1,022,600	\$ 1,022,600	\$ -	\$ 758,079	\$ 264,521

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2025

CORRECTIONS	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
County Jail					
<i>Current:</i>					
Salaries	\$ 1,540,000	\$ 1,540,000	\$ -	\$ 1,045,006	\$ 494,994
Maintenance-Building	32,500	32,500	-	4,804	27,696
Maintenance-Equipment	7,000	7,000	-	703	6,297
Maintenance-Vehicle	4,500	4,500	-	1,415	3,085
Maintenance-Grounds	500	500	-	-	500
Postage	1,500	1,500	-	1,329	171
Computer Service	2,000	2,000	-	2,520	(520)
Dues	6,000	6,000	-	5,250	750
Office Supplies	4,000	4,000	-	4,128	(128)
Auto Expense	6,000	6,000	-	5,833	167
Supplies	26,000	26,000	-	23,213	2,787
Telephone	12,000	12,000	-	8,148	3,852
Utilities	90,000	90,000	-	78,671	11,329
Travel	6,500	6,500	-	1,330	5,170
Prisoner Meals	125,000	125,000	-	110,398	14,602
Prisoner Clothing	1,500	1,500	-	264	1,236
Medical	210,000	210,000	-	191,197	18,803
Uniforms	8,800	8,800	-	3,868	4,932
Training	20,000	20,000	-	64	19,936
Juvenile Detention	55,000	55,000	-	34,591	20,409
Total County Jail	<u>2,158,800</u>	<u>2,158,800</u>	<u>-</u>	<u>1,522,732</u>	<u>636,068</u>
TOTAL CORRECTIONS	<u>\$ 2,158,800</u>	<u>\$ 2,158,800</u>	<u>\$ -</u>	<u>\$ 1,522,732</u>	<u>\$ 636,068</u>
JUDICIARY AND COURT RELATED					
Circuit Clerk					
<i>Current:</i>					
Salaries	\$ 210,600	\$ 210,600	\$ -	\$ 190,208	\$ 20,392
Rental	3,000	3,000	-	2,331	669
Trial Expense	1,000	1,000	-	111	889
Postage	3,000	3,000	-	3,000	-
Publishing	1,000	1,000	-	770	230
Equipment Maintenance	3,000	3,000	-	3,148	(148)
Dues	1,000	1,000	-	575	425
Total Circuit Clerk	<u>222,600</u>	<u>222,600</u>	<u>-</u>	<u>200,143</u>	<u>22,457</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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
JUDICIARY AND COURT RELATED-Continued					
State's Attorney					
<i>Current:</i>					
Salaries	389,135	389,135	-	386,451	2,684
Professional Fees	15,000	15,000	-	15,524	(524)
Training	2,000	2,000	-	185	1,815
Rental	3,700	3,700	-	3,811	(111)
Postage	1,600	1,600	-	1,305	295
Trial Expense	1,000	1,000	-	500	500
Office Supplies	15,000	15,000	-	4,724	10,276
Books and Records	6,000	6,000	-	5,597	403
Travel	1,400	1,400	-	354	1,046
Publication of Notices	1,000	1,000	-	121	879
Dues	2,100	2,100	-	480	1,620
Other	2,500	2,500	-	2,469	31
Total State's Attorney	440,435	440,435	-	421,521	18,914
Court Security					
<i>Current:</i>					
Salaries	137,000	137,000	-	112,227	24,773
Maintenance	400	400	-	500	(100)
Training	250	250	-	-	250
Uniforms	1,200	1,200	-	516	684
Total Court Security	138,850	138,850	-	113,243	25,607
Circuit Judge					
<i>Current:</i>					
Telephone	2,500	2,500	-	1,660	840
Salaries	-	-	-	820	(820)
Travel	1,000	1,000	-	-	1,000
Dues	1,200	1,200	-	1,100	100
Office Supplies	1,500	1,500	-	505	995
Operating Supplies	1,000	1,000	-	2,134	(1,134)
Books	1,000	1,000	-	-	1,000
Total Circuit Judge	8,200	8,200	-	6,219	1,981

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONTINUED
November 30, 2025

JUDICIARY AND COURT RELATED - Concluded	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Probation					
<i>Current:</i>					
Salaries	57,840	113,445	(55,605)	58,463	54,982
Total Probation	57,840	113,445	(55,605)	58,463	54,982
Court Expenses					
<i>Current:</i>					
Salaries	181,940	181,940	-	122,121	59,819
Professional Fees	26,000	26,000	-	38,919	(12,919)
CT Appt Attorneys	8,300	8,300	-	6,939	1,361
Travel	500	500	-	-	500
Trial Expense	5,000	5,000	-	-	5,000
Jurors Meals	1,500	1,500	-	-	1,500
Office Supplies	500	500	-	1,625	(1,125)
Total Court Expenses	223,740	223,740	-	169,604	54,136
TOTAL JUDICIARY AND COURT RELATED	\$ 1,091,665	\$ 1,147,270	\$ (55,605)	\$ 969,193	\$ 178,077
OTHER					
General County					
<i>Current:</i>					
Salaries	\$ 21,000	\$ 21,000	\$ -	\$ 47,275	\$ (26,275)
Professional Fees	12,000	12,000	-	6,742	5,258
Office Supplies	600	600	-	-	600
Insurance	575,000	575,000	-	831,836	(256,836)
Telephone	17,000	17,000	-	16,034	966
Other	-	-	-	11,759	(11,759)
Maintenance-Equipment	-	-	-	779	(779)
Supplies	8,400	8,400	-	416	7,984
Travel	750	750	-	-	750
Postage	200	200	-	-	200
Publishing/Printing	200	200	-	-	200
Energy Grant Expense	-	-	-	108,118	(108,118)
Waste Management Plan	20,461	20,461	-	-	20,461
Accrued Vacation/Sick Adjustment	-	-	-	(40,029)	40,029

See accompanying notes to required supplementary information.

WHITE COUNTY, ILLINOIS
Schedule of Expenditures - Original Budget, Final Budget, and Actual
GENERAL FUND-CONCLUDED
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
OTHER-Concluded					
Economic Development	7,000	7,000	-	7,445	(445)
Contingent Expense	60,000	60,000	-	84,155	(24,155)
Tax Extension	30,000	30,000	-	35,879	(5,879)
Audit	49,000	49,000	-	43,100	5,900
Superintendent of Education	43,932	43,932	-	43,932	-
Sanitary Landfill	1,500	1,500	-	27,709	(26,209)
Animal Control	19,200	19,200	-	19,794	(594)
EMA	14,950	14,950	-	16,195	(1,245)
<i>Capital Outlay</i>	-	-	-	199,662	(199,662)
Total General County	881,193	881,193	-	1,460,801	(579,608)
TOTAL OTHER	881,193	881,193	-	1,460,801	(579,608)
TOTAL GENERAL FUND	\$ 6,184,724	\$ 6,240,329	\$ (55,605)	\$ 5,681,339	\$ 558,990

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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Intergovernmental					
MFT Income	\$ 6,170,000	\$ 6,170,000	\$ -	\$ 2,112,222	\$ (4,057,778)
Interest on Investments	55,000	55,000	-	93,355	38,355
Other					
Solar Income	-	-	-	394,427	394,427
Reimbursement Income	-	-	-	50,000	50,000
Miscellaneous	-	-	-	1,385	1,385
TOTAL REVENUES	<u>6,225,000</u>	<u>6,225,000</u>	<u>-</u>	<u>2,651,389</u>	<u>(3,573,611)</u>
EXPENDITURES					
<i>Current:</i>					
Highways and Streets					
Maintenance	3,695,000	3,695,000	-	3,570,677	124,323
TOTAL EXPENDITURES	<u>3,695,000</u>	<u>3,695,000</u>	<u>-</u>	<u>3,570,677</u>	<u>124,323</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,530,000</u>	<u>2,530,000</u>	<u>-</u>	<u>(919,288)</u>	<u>(3,449,288)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	20,000	20,000	-	-	(20,000)
Operating Transfer Out	(3,975,000)	(3,975,000)	-	-	(3,975,000)
TOTAL OTHER FINANCING SOURCS (USES)	<u>(3,955,000)</u>	<u>(3,955,000)</u>	<u>-</u>	<u>-</u>	<u>(3,995,000)</u>
Net Change in Fund Balance	<u>\$ (1,425,000)</u>	<u>\$ (1,425,000)</u>	<u>\$ -</u>	<u>(919,288)</u>	<u>\$ 545,712</u>
Fund Balance - Beginning of Year				<u>2,716,121</u>	
Fund Balance - End of Year				<u>\$ 1,796,833</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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Intergovernmental					
Motor Fuel Tax	\$ 652,250	\$ 652,250	\$ -	\$ 760,563	\$ 108,313
Interest Income	7,000	7,000	-	15,330	8,330
Other					
Solar Income	-	-	-	370,732	370,732
TOTAL REVENUES	<u>659,250</u>	<u>659,250</u>	<u>-</u>	<u>1,146,625</u>	<u>487,375</u>
EXPENDITURES					
<i>Current:</i>					
Transportation					
Salary Reimbursement	104,500	104,500	-	-	104,500
Road Maintenance	549,500	549,500	-	1,044,413	(494,913)
TOTAL EXPENDITURES	<u>654,000</u>	<u>654,000</u>	<u>-</u>	<u>1,044,413</u>	<u>(390,413)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,250</u>	<u>5,250</u>	<u>-</u>	<u>102,212</u>	<u>96,962</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	652,750	652,750	-	-	(652,750)
Operating Transfer Out	(653,250)	(653,250)	-	-	653,250
TOTAL OTHER FINANCING SOURCES (USES)	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>500</u>
Net Change in Fund Balance	<u>\$ 4,750</u>	<u>\$ 4,750</u>	<u>\$ -</u>	<u>102,212</u>	<u>\$ 97,462</u>
Fund Balance - Beginning of Year				<u>325,496</u>	
Fund Balance - End of Year				<u>\$ 427,708</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, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Tax	\$ 304,980	\$ 304,980	\$ -	\$ 317,133	\$ 12,153
Interest Income	1,000	1,000	-	-	(1,000)
All Other					
Rental Income	125,000	125,000	-	-	(125,000)
Reimbursements	179,500	179,500	-	-	(179,500)
Miscellaneous	125,000	125,000	-	16,200	(108,800)
TOTAL REVENUES	735,480	735,480	-	333,333	(402,147)
EXPENDITURES					
<i>Current:</i>					
Highways and Streets					
Salaries	331,500	331,500	-	276,272	55,228
Insurance	2,500	2,500	-	217	2,283
Maintenance-Building	12,000	12,000	-	3,422	8,578
Maintenance-Vehicle	40,000	40,000	-	29,843	10,157
Maintenance-Equipment	8,000	8,000	-	6,637	1,363
Maintenance-Grounds	500	500	-	-	500
Maintenance-Bridges	500	500	-	-	500
Maintenance-Roads	40,000	40,000	-	44,991	(4,991)
Postage	750	750	-	-	750
Sanitation	2,500	2,500	-	-	2,500
Medical	500	500	-	-	500
Telephone	3,500	3,500	-	3,130	370
Utilities	15,000	15,000	-	5,102	9,898
Rental	17,000	17,000	-	12,034	4,966
Travel	1,500	1,500	-	1,251	249
Publishing/Printing	500	500	-	579	(79)
Professional Fees	6,500	6,500	-	-	6,500
Dues	1,500	1,500	-	1,552	(52)
Training	1,500	1,500	-	1,528	(28)
Auto Expense	40,000	40,000	-	28,953	11,047
Supplies	13,000	13,000	-	8,390	4,610
Equipment	30,000	30,000	-	-	30,000
Interest	5,000	5,000	-	-	5,000
Office Supplies	1,000	1,000	-	886	114
Miscellaneous	-	-	-	3,105	(3,105)
<i>Debt Service</i>	30,000	30,000	-	-	30,000
<i>Capital Outlay</i>	240,000	240,000	-	-	240,000
TOTAL EXPENDITURES	844,750	844,750	-	427,892	416,858
Excess (Deficiency) of Revenues Over Expenditures	(109,270)	(109,270)	-	(94,559)	14,711

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-Conclusion
COUNTY HIGHWAY FUND
November 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance With Original and Final Budget Positive or (Negative)</u>	<u>Actual</u>	<u>Variance With Actual and Final Budget Positive or (Negative)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (109,270)</u>	<u>\$ (109,270)</u>	<u>\$ -</u>	(94,559)	<u>\$ 14,711</u>
Fund Balance - Beginning of Year				1,130,169	
Prior Period Adjustment-See Note P				<u>(201,090)</u>	
Fund Balance - End of Year				<u>\$ 834,520</u>	

See accompanying notes to required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Notes to Required Supplementary Information
November 30, 2025

NOTE A - Budgets and Budgetary Information

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

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. The budget is prepared on the GAAP basis of accounting.

The budget is then open for public inspection for 30 days in the office of the County Clerk.

Prior to November 30, the budget is legally enacted through passage of an ordinance.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and Fiduciary Funds.

Appropriations lapse at the end of each fiscal year.

The County Board may authorize supplemental appropriations during the year.

NOTE B - Stewardship, Compliance, and Accountability

The following funds' expenditures exceeded the budget amount for such expenditures:

County MFT \$390,413	State's Attorney Grant \$6,275
Circuit Clerk Operations \$91,941	Death Certificate \$45,420
Law Library \$5,942	Coroner \$1,878

The following funds did not have a budget for the fiscal year ended November 30, 2025:

Holding, Soft Drink, Public Defender, Mutual Medical Claims, Opioid Settlement, Grant Fund.

WHITE COUNTY, ILLINOIS
Notes to Required Supplementary Information-concluded
November 30, 2025

NOTE C - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2025 Contribution Rate

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2025 Contribution Rates

Actuarial Cost Method: Aggregate entry age normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.
Taxing bodies (Regular, SLEP and ECO groups): 18-year closed period.
Early Retirement incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 13 years for most employers (five employers were financed over 14 years; one employer was financed over 15 years; two employers were financed over 16 years; one employer was financed over 19 years; three employers were financed over 22 years; four employers were financed over 23 years and one employer was financed over 24 years).

Asset Valuation Method: 5-year smoothed market 20% corridor

Wage Growth: 2.75%

Price Inflation: 2.25%

Salary Increases: 2.85% to 13.75% including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2023 valuation pursuant to an experience study of the period 2020 to 2022.

Mortality: For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Other Information:

Notes There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2023 actuarial valuation

OTHER SUPPLEMENTARY INFORMATION

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenses, and Changes in Fund Net Position
Original Budget, Final Budget, and Actual
AMBULANCE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Operating Revenues					
Charges for Services	\$ 977,000	\$ 977,000	\$ -	\$ 1,194,943	\$ 217,943
Total Operating Revenues	<u>977,000</u>	<u>977,000</u>	<u>-</u>	<u>1,194,943</u>	<u>217,943</u>
Operating Expenses					
Salaries	851,000	851,000	-	922,981	(71,981)
Insurance	55,000	55,000	-	6,312	48,688
Telephone	1,850	1,850	-	3,025	(1,175)
Auto Expense	40,000	40,000	-	39,462	538
Professional Fees	30,000	30,000	-	13,192	16,808
Supplies	80,000	80,000	-	55,690	24,310
Office Supplies	4,500	4,500	-	1,154	3,346
Maintenance-Vehicle	30,000	30,000	-	65,909	(35,909)
Maintenance-Equipment	1,500	1,500	-	6,259	(4,759)
Uniforms	1,500	1,500	-	2,419	(919)
Reimbursement/Allowance	4,000	4,000	-	-	4,000
Repairs and Maintenance	-	-	-	12,864	(12,864)
Postage	1,000	1,000	-	-	1,000
Training	2,500	2,500	-	4,138	(1,638)
Dues	7,000	7,000	-	17,186	(10,186)
Reimbursements	-	-	-	4,916	(4,916)
Depreciation	-	-	-	120,648	(120,648)
Miscellaneous	-	-	-	331	(331)
Total Operating Expenses	<u>1,109,850</u>	<u>1,109,850</u>	<u>-</u>	<u>1,276,486</u>	<u>(166,636)</u>
Operating Income (Loss)	<u>(132,850)</u>	<u>(132,850)</u>	<u>-</u>	<u>(81,543)</u>	<u>51,307</u>
Non-Operating Revenue/(Expenses)					
Other Income-Donations	6,000	6,000	-	665,364	659,364
Video Gaming Tax	-	-	-	8,178	8,178
Interest Income	-	-	-	1,832	1,832
Total Non-Operating Revenue/(Expenses)	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>675,374</u>	<u>669,374</u>
Operating Transfers					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(27,000)	(27,000)	-	-	27,000
Total Operating Transfers	<u>(27,000)</u>	<u>(27,000)</u>	<u>-</u>	<u>-</u>	<u>27,000</u>
Net Income (Loss)	<u>\$ (153,850)</u>	<u>\$ (153,850)</u>	<u>\$ -</u>	<u>593,831</u>	<u>\$ 747,681</u>
Net Position at Beginning of Year				<u>642,013</u>	
Net Position at End of Year				<u>\$ 1,235,844</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenses, and Changes in Fund Net Position
Original Budget, Final Budget, and Actual
ENHANCED 911 FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Operating Revenues					
Charges for Services	\$ 230,000	\$ 230,000	\$ -	\$ 283,028	\$ 53,028
Total Operating Revenues	<u>230,000</u>	<u>230,000</u>	<u>-</u>	<u>283,028</u>	<u>53,028</u>
Operating Expense					
Salaries	85,000	85,000	-	88,287	(3,287)
IMRF	-	-	-	1,714	(1,714)
Insurance	-	-	-	14,037	(14,037)
Telephone	5,000	5,000	-	4,666	334
Professional Fees	75,500	75,500	-	73,195	2,305
Supplies	1,000	1,000	-	31,586	(30,586)
Office Supplies	2,500	2,500	-	353	2,147
Maintenance-Equipment	45,000	45,000	-	38,717	6,283
Postage	700	700	-	20	680
Dues	500	500	-	304	196
Training	6,000	6,000	-	3,307	2,693
Publishing	500	500	-	-	500
Travel	3,000	3,000	-	-	3,000
Equipment	150,000	150,000	-	-	150,000
Depreciation	-	-	-	48,390	(48,390)
Miscellaneous	500	500	-	35	465
Total Operating Expense	<u>375,200</u>	<u>375,200</u>	<u>-</u>	<u>304,611</u>	<u>70,589</u>
Operating Income (Loss)	<u>(145,200)</u>	<u>(145,200)</u>	<u>-</u>	<u>(21,583)</u>	<u>123,617</u>
Non-Operating Revenue/(Expenses)					
Interest Income	10,500	10,500	-	12,643	2,143
Total Non-Operating Revenue/(Expenses)	<u>10,500</u>	<u>10,500</u>	<u>-</u>	<u>12,643</u>	<u>2,143</u>
Operating Transfers					
Transfers In	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	<u>\$ (134,700)</u>	<u>\$ (134,700)</u>	<u>\$ -</u>	<u>(8,940)</u>	<u>\$ 125,760</u>
Net Position at Beginning of Year				532,136	
Net Position at End of Year				<u>\$ 523,196</u>	

WHITE COUNTY, ILLINOIS
 Combining Balance Sheet
 November 30, 2025

	SPECIAL REVENUE FUNDS									
	Drug Circuit Clerk Operations	Drug Traffic Prevention	Law Library	Court Document Storage	Probation Service Fund	Child Support Collection	Court Automation	Sheriff's Drug Forfeiture		
ASSETS										
Unrestricted Cash	\$ 54,856	\$ 146,637	\$ 27,274	\$ 352,159	\$ 29,130	\$ 102,735	\$ 184,981	\$ 2,403		
Restricted Cash	-	-	-	-	-	-	-	-		
Unrestricted Investments	-	-	-	119,579	-	-	77,005	-		
Prepaid Insurance	-	-	-	-	-	-	-	-		
Accounts Receivable	-	-	600	2,148	1,859	-	2,199	-		
Accrued Interest	-	-	-	442	-	-	237	-		
TOTAL ASSETS	<u>\$ 54,856</u>	<u>\$ 146,637</u>	<u>\$ 27,874</u>	<u>\$ 474,328</u>	<u>\$ 30,989</u>	<u>\$ 102,735</u>	<u>\$ 264,422</u>	<u>\$ 2,403</u>		
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts Payable	-	-	609	-	29,130	-	-	-		
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>609</u>	<u>-</u>	<u>29,130</u>	<u>-</u>	<u>-</u>	<u>-</u>		
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-		
Restricted	-	-	-	-	-	102,735	-	-		
Committed	-	-	-	-	-	-	-	-		
Assigned	54,856	146,637	27,265	474,328	1,859	-	264,422	2,403		
Unassigned	-	-	-	-	-	-	-	-		
TOTAL FUND BALANCES	<u>54,856</u>	<u>146,637</u>	<u>27,265</u>	<u>474,328</u>	<u>1,859</u>	<u>102,735</u>	<u>264,422</u>	<u>2,403</u>		
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 54,856</u>	<u>\$ 146,637</u>	<u>\$ 27,874</u>	<u>\$ 474,328</u>	<u>\$ 30,989</u>	<u>\$ 102,735</u>	<u>\$ 264,422</u>	<u>\$ 2,403</u>		

WHITE COUNTY, ILLINOIS
 Combining Balance Sheet-Continued
 November 30, 2025

	SPECIAL REVENUE FUNDS							
	IMRF	Arrestee's Medical Cost	Tort Immunity	Tuberculosis	County Bridge	Soft Drink	Township Bridge	Federal Aid Matching
ASSETS								
Unrestricted Cash	\$ 1,124,670	\$ 42,934	\$ 926,748	\$ 16,036	\$ 300,848	\$ 8,240	\$ 24,228	\$ 186,843
Restricted Cash	-	-	-	-	-	-	-	-
Unrestricted Investments	-	-	-	-	-	-	-	-
Prepaid Insurance	-	-	29,627	-	-	-	-	-
Accounts Receivable	46,752	-	138,859	1,583	48,841	-	-	48,841
Accrued Interest	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,171,422</u>	<u>\$ 42,934</u>	<u>\$ 1,095,234</u>	<u>\$ 17,619</u>	<u>\$ 349,689</u>	<u>\$ 8,240</u>	<u>\$ 24,228</u>	<u>\$ 235,684</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts Payable	\$ 23,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>23,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	29,627	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	1,147,768	-	1,065,607	17,619	-	-	-	235,684
Assigned	-	42,934	-	-	349,689	8,240	24,228	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,147,768</u>	<u>42,934</u>	<u>1,095,234</u>	<u>17,619</u>	<u>349,689</u>	<u>8,240</u>	<u>24,228</u>	<u>235,684</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,171,422</u>	<u>\$ 42,934</u>	<u>\$ 1,095,234</u>	<u>\$ 17,619</u>	<u>\$ 349,689</u>	<u>\$ 8,240</u>	<u>\$ 24,228</u>	<u>\$ 235,684</u>

WHITE COUNTY, ILLINOIS
 Combining Balance Sheet-Continued
 November 30, 2025

	SPECIAL REVENUE FUNDS							
	Document Storage	DUI Equipment	Tax Sale Automation	GIS Systems	Sexually Transmitted Disease	Bad Check Fee	Police Vehicle	Coroner Operations
ASSETS								
Unrestricted Cash	\$ 137,577	\$ 6,911	\$ 23,632	\$ 267,531	\$ 511	\$ 3,241	\$ 3,357	\$ 10,278
Restricted Cash	-	-	-	-	-	-	-	-
Unrestricted Investments	19,698	-	-	-	-	-	-	-
Prepaid Insurance	-	-	-	-	-	-	-	-
Accounts Receivable	1,778	-	20	1,480	-	-	-	-
Accrued Interest	65	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 159,118</u>	<u>\$ 6,911</u>	<u>\$ 23,652</u>	<u>\$ 269,011</u>	<u>\$ 511</u>	<u>\$ 3,241</u>	<u>\$ 3,357</u>	<u>\$ 10,278</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts Payable	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	159,118	6,911	23,652	269,011	511	3,241	3,357	10,278
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 159,118</u>	<u>\$ 6,911</u>	<u>\$ 23,652</u>	<u>\$ 269,011</u>	<u>\$ 511</u>	<u>\$ 3,241</u>	<u>\$ 3,357</u>	<u>\$ 10,278</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 159,118</u>	<u>\$ 6,911</u>	<u>\$ 23,652</u>	<u>\$ 269,011</u>	<u>\$ 511</u>	<u>\$ 3,241</u>	<u>\$ 3,357</u>	<u>\$ 10,278</u>

WHITE COUNTY, ILLINOIS
Combining Balance Sheet-Continued
November 30, 2025

	SPECIAL REVENUE FUNDS									
	States Attorney Grant	Death Certificate Surcharge	Juvenile Justice	White County Drug Court Program	State's Attorney Automation	Impound Ordinance	Sheriff Law Enf. Op.	Revolving Tax		
ASSETS										
Unrestricted Cash	\$ -	\$ 9,104	\$ 2,808	\$ 36,297	\$ 10,889	\$ 32,855	\$ 41,235	\$ 6,240		
Restricted Cash	14,425	-	-	-	-	-	-	-		
Unrestricted Investments	-	-	-	-	-	-	-	-		
Prepaid Insurance	-	-	-	227	-	200	-	-		
Accounts Receivable	-	-	-	-	-	-	-	-		
Accrued Interest	-	-	-	-	-	-	-	-		
TOTAL ASSETS	<u>\$ 14,425</u>	<u>\$ 9,104</u>	<u>\$ 2,808</u>	<u>\$ 36,524</u>	<u>\$ 10,889</u>	<u>\$ 33,055</u>	<u>\$ 41,235</u>	<u>\$ 6,240</u>		
LIABILITIES AND FUND BALANCES										
LIABILITIES										
Accounts Payable	-	-	-	-	-	-	-	-		
TOTAL LIABILITIES	-	-	-	-	-	-	-	-		
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-		
Restricted	14,425	-	-	-	-	-	-	-		
Committed	-	9,104	-	36,524	10,889	33,055	41,235	6,240		
Assigned	-	-	2,808	-	-	-	-	-		
Unassigned	14,425	9,104	2,808	36,524	10,889	33,055	41,235	6,240		
TOTAL FUND BALANCES	<u>\$ 14,425</u>	<u>\$ 9,104</u>	<u>\$ 2,808</u>	<u>\$ 36,524</u>	<u>\$ 10,889</u>	<u>\$ 33,055</u>	<u>\$ 41,235</u>	<u>\$ 6,240</u>		
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,425</u>	<u>\$ 9,104</u>	<u>\$ 2,808</u>	<u>\$ 36,524</u>	<u>\$ 10,889</u>	<u>\$ 33,055</u>	<u>\$ 41,235</u>	<u>\$ 6,240</u>		

WHITE COUNTY, ILLINOIS
 Combining Balance Sheet-Continued
 November 30, 2025

	SPECIAL REVENUE FUNDS							
	State's Attorney Drug Forfeiture	Sheriff Drug Contribution	County Drug Addiction	E-Citation Circuit Clerk	E-Citation Sheriff	Public Defender Automation	Public Defender	Holding
ASSETS								
Unrestricted Cash	\$ 35,923	\$ 4,302	\$ 10,910	\$ 31,834	\$ 1,882	\$ 22,916	\$ 276,898	\$ 5,321
Restricted Cash	-	-	-	-	-	-	-	-
Unrestricted Investments	-	-	-	-	-	-	-	-
Prepaid Insurance	-	-	-	557	-	57	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 35,923</u>	<u>\$ 4,302</u>	<u>\$ 10,910</u>	<u>\$ 32,391</u>	<u>\$ 1,882</u>	<u>\$ 22,973</u>	<u>\$ 276,898</u>	<u>\$ 5,321</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts Payable	\$ -	\$ -	\$ -	\$ 330	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	35,923	4,302	10,910	32,061	1,882	22,973	276,898	5,321
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>35,923</u>	<u>4,302</u>	<u>10,910</u>	<u>32,061</u>	<u>1,882</u>	<u>22,973</u>	<u>276,898</u>	<u>5,321</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 35,923</u>	<u>\$ 4,302</u>	<u>\$ 10,910</u>	<u>\$ 32,391</u>	<u>\$ 1,882</u>	<u>\$ 22,973</u>	<u>\$ 276,898</u>	<u>\$ 5,321</u>

WHITE COUNTY, ILLINOIS
Combining Balance Sheet-Concluded
November 30, 2025

	SPECIAL REVENUE FUNDS					Total Non-Major Funds
	Mutual Medical Claims	Opioid Settlement Fund	Grant Fund	ARPA Fund	Social Security	
ASSETS						
Unrestricted Cash	\$ -	\$ -	\$ -	\$ -	\$ 494,571	\$ 5,007,745
Restricted Cash	-	95,226	58,169	130,013	-	297,833
Unrestricted Investments	-	-	-	-	-	216,282
Prepaid Insurance	-	-	-	-	-	29,627
Accounts Receivable	-	-	-	-	100,287	396,288
Accrued Interest	-	-	-	-	-	744
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 95,226</u>	<u>\$ 58,169</u>	<u>\$ 130,013</u>	<u>\$ 594,858</u>	<u>\$ 5,948,519</u>

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,723
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,723</u>

FUND BALANCES

Nonspendable	-	-	-	-	-	29,627
Restricted	-	95,226	58,169	130,013	-	297,833
Committed	-	-	-	-	594,858	3,164,271
Assigned	-	-	-	-	-	2,403,065
Unassigned	-	95,226	58,169	130,013	594,858	5,894,796
TOTAL FUND BALANCES	<u>-</u>	<u>95,226</u>	<u>58,169</u>	<u>130,013</u>	<u>594,858</u>	<u>5,894,796</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 95,226</u>	<u>\$ 58,169</u>	<u>\$ 130,013</u>	<u>\$ 594,858</u>	<u>\$ 5,948,519</u>

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS									
	Circuit Clerk Operations	Drug Traffic Prevention	Law Library	Court Document Storage	Probation Service Fund	Child Support Collection	Court Automation	Sheriff's Drug Forfeiture		
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	93,160	-	-	-	-	-	-	-	-	-
Charges for Services	11,780	28,821	8,705	29,412	-	9,185	33,721	-	-	-
Interest on Investments	2,659	-	-	1,298	-	4,402	1,592	-	-	-
All Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>107,599</u>	<u>28,821</u>	<u>8,705</u>	<u>30,710</u>	<u>-</u>	<u>13,587</u>	<u>35,313</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES										
<i>Current:</i>										
General Government	88,889	-	-	-	-	-	-	-	-	-
Public Safety	-	20,045	-	-	-	-	-	-	-	-
Judiciary and Legal	-	-	8,642	2,164	-	3,768	6,309	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	32,755	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	11,802	20,406	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>100,691</u>	<u>40,451</u>	<u>8,642</u>	<u>2,164</u>	<u>32,755</u>	<u>3,768</u>	<u>6,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	6,908	(11,630)	63	28,546	(32,755)	9,819	29,004	-	-	-
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	2,760	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,908	(8,870)	63	28,546	(32,755)	9,819	29,004	-	-	-
Fund Balances - Beginning of Year	47,948	155,507	27,202	445,782	34,614	92,916	235,418	2,403	-	-
Fund Balances - End of Year	<u>\$ 54,856</u>	<u>\$ 146,637</u>	<u>\$ 27,265</u>	<u>\$ 474,328</u>	<u>\$ 1,859</u>	<u>\$ 102,735</u>	<u>\$ 264,422</u>	<u>\$ 2,403</u>	<u>-</u>	<u>-</u>

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances--Continued
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS									
	IMRF	Arrestee's Medical Cost	Tort Immunity	Tuberculosis	County Bridge	Soft Drink	Township Bridge	Federal Aid Matching		
REVENUES										
Taxes	\$ 151,801	\$ -	\$ 450,868	\$ 5,141	\$ 158,584	\$ -	\$ -	\$ 158,584		
Intergovernmental	-	-	-	-	-	-	-	-		
Charges for Services	-	2,814	-	-	-	2,676	-	-		
Interest on Investments	-	-	-	-	-	-	1,316	-		
All Other	-	-	-	-	47,084	-	2,047	6,126		
TOTAL REVENUES	151,801	2,814	450,868	5,141	205,668	2,676	3,363	164,710		
EXPENDITURES										
<i>Current:</i>										
General Government	39,686	-	464,456	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Judiciary and Legal	-	-	-	-	-	-	-	-		
Transportation	-	-	-	-	110,583	-	374,775	87,311		
Corrections	-	78	-	-	-	3,142	-	-		
Health and Welfare	-	-	-	2,277	-	-	-	-		
Economic Development	-	-	-	-	-	-	-	-		
Capital Outlay	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-		
TOTAL EXPENDITURES	39,686	78	464,456	2,277	110,583	3,142	374,775	87,311		
Excess (Deficiency) of Revenues Over Expenditures	112,115	2,736	(13,588)	2,864	95,085	(466)	(371,412)	77,399		
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	7,069	-	-	-	-	-	(6,475)	-		
Operating Transfers Out	-	-	-	-	-	-	(6,475)	-		
TOTAL OTHER FINANCING SOURCES (USES)	7,069	-	-	-	-	-	(6,475)	-		
Net Change in Fund Balances	119,184	2,736	(13,588)	2,864	88,610	(466)	(371,412)	77,399		
Fund Balances - Beginning of Year	1,028,584	40,198	1,108,822	14,755	261,079	8,706	395,640	158,285		
Fund Balances - End of Year	\$ 1,147,768	\$ 42,934	\$ 1,095,234	\$ 17,619	\$ 349,689	\$ 8,240	\$ 24,228	\$ 235,684		

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS									
	Document Storage	DUI Equipment	Tax Sale Automation	GIS Systems	Sexually Transmitted Disease	Bad Check Fee	Police Vehicle	Coroner Operations		
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	46,480	3,682	12,438	47,428	-	175	6	5,289	-	-
Interest on Investments	8,201	-	-	-	-	-	-	-	-	-
All Other	554	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>55,235</u>	<u>3,682</u>	<u>12,438</u>	<u>47,428</u>	<u>-</u>	<u>175</u>	<u>6</u>	<u>5,289</u>	<u>-</u>	<u>-</u>
EXPENDITURES										
<i>Current:</i>										
General Government	60,719	-	3,646	-	-	-	-	3,978	-	-
Public Safety	-	100	-	-	-	-	-	-	-	-
Judiciary and Legal	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	41,067	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>60,719</u>	<u>100</u>	<u>3,646</u>	<u>41,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,978</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,484)	3,582	8,792	6,361	-	175	6	1,311	-	-
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,484)	3,582	8,792	6,361	-	175	6	1,311	-	-
Fund Balances - Beginning of Year	164,602	3,329	14,860	262,650	511	3,066	3,351	8,967	-	-
Fund Balances - End of Year	<u>\$ 159,118</u>	<u>\$ 6,911</u>	<u>\$ 23,652</u>	<u>\$ 269,011</u>	<u>\$ 511</u>	<u>\$ 3,241</u>	<u>\$ 3,357</u>	<u>\$ 10,278</u>	<u>-</u>	<u>-</u>

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS									
	State's Attorney Grant	Death Certificate Surcharge	Juvenile Justice	White County Drug Court Program	State's Attorney Automation	Impound Ordinance	Sheriff Law Enf. Op.	Revolving Tax		
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	28,975	-	-	-	-	-	-	-	-	-
Charges for Services	-	4,359	-	3,538	1,031	12,000	17,959	4,727	-	-
Interest on Investments	-	618	-	-	-	-	-	-	-	-
All Other	-	25,354	-	-	-	-	-	-	-	-
TOTAL REVENUES	28,975	30,331	-	3,538	1,031	12,000	17,959	4,727	-	-
EXPENDITURES										
<i>Current:</i>										
General Government	-	-	-	-	-	1,457	-	5,254	-	-
Public Safety	-	-	-	-	-	-	147	-	-	-
Judiciary and Legal	35,375	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	46,420	-	-	-	5,700	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	35,375	46,420	-	-	-	7,157	147	5,254	-	-
Excess (Deficiency) of Revenues Over Expenditures	(6,400)	(16,089)	-	3,538	1,031	4,843	17,812	(527)	-	-
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(6,400)	(16,089)	-	3,538	1,031	4,843	17,812	(527)	-	-
Fund Balances - Beginning of Year	20,825	25,193	2,808	32,986	9,858	28,212	23,423	6,767	-	-
Fund Balances - End of Year	\$ 14,425	\$ 9,104	\$ 2,808	\$ 36,524	\$ 10,889	\$ 33,055	\$ 41,235	\$ 6,240	\$ -	\$ -

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances--Continued
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS									
	State's Attorney Drug Forfeiture	Sheriff's Drug Contribution	County Drug Addiction	E-Citation Circuit Clerk	E-Citation Sheriff	Public Defender Automation	Public Defender	Public Defender	Public Defender	Holding
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges for Services	4,462	-	83	9,117	505	43,256	-	9,412	-	-
Interest on Investments	-	-	-	-	-	-	-	2,533	-	-
All Other	-	-	-	-	-	-	-	-	2,579	-
TOTAL REVENUES	<u>4,462</u>	<u>-</u>	<u>83</u>	<u>9,117</u>	<u>505</u>	<u>43,256</u>	<u>11,945</u>	<u>2,579</u>	<u>2,579</u>	<u>-</u>
EXPENDITURES										
<i>Current:</i>										
General Government	-	-	-	329	-	-	-	-	-	-
Public Safety	-	1,423	-	-	146	-	-	5,895	-	-
Judiciary and Legal	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	25,380	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>1,423</u>	<u>-</u>	<u>25,709</u>	<u>146</u>	<u>-</u>	<u>5,895</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	4,462	(1,423)	83	(16,592)	359	43,256	6,050	2,579	2,579	-
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	-	-	-	-	-	74,960	-	93,177	-
Operating Transfers Out	-	-	-	-	-	(39,850)	(2,163)	(93,177)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,850)</u>	<u>72,797</u>	<u>(93,177)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,462	(1,423)	83	(16,592)	359	3,406	78,847	2,579	2,579	-
Fund Balances - Beginning of Year	31,461	5,725	10,827	48,653	1,523	19,567	198,051	2,742	2,742	-
Fund Balances - End of Year	<u>\$ 35,923</u>	<u>\$ 4,302</u>	<u>\$ 10,910</u>	<u>\$ 32,061</u>	<u>\$ 1,882</u>	<u>\$ 22,973</u>	<u>\$ 276,898</u>	<u>\$ 5,321</u>	<u>\$ 5,321</u>	<u>\$ -</u>

WHITE COUNTY, ILLINOIS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-Continued
 For the Year Ended November 30, 2025

	SPECIAL REVENUE FUNDS						Total Non-Major Funds
	Mutual Medical Claims	Opioid Settlement Fund	Grant Fund	ARPA Fund	Social Security		
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 325,629	\$ 1,250,607	
Intergovernmental	-	-	181,884	-	-	304,019	
Charges for Services	-	-	-	-	-	343,649	
Interest on Investments	259	390	3,898	7,949	-	41,994	
All Other	-	21,008	-	-	-	107,285	
TOTAL REVENUES	259	21,398	185,782	7,949	325,629	2,047,554	
EXPENDITURES							
<i>Current:</i>							
General Government	7,065	-	231,640	2,250	321,247	1,230,616	
Public Safety	-	-	-	-	-	21,861	
Judiciary and Legal	-	-	-	-	-	62,153	
Transportation	-	-	-	-	-	572,669	
Corrections	-	-	-	-	-	35,975	
Health and Welfare	-	-	-	-	-	2,277	
Economic Development	-	-	-	-	-	41,067	
Capital Outlay	-	-	-	-	-	109,708	
Debt Service	-	-	-	-	-	-	
TOTAL EXPENDITURES	7,065	-	231,640	2,250	321,247	2,076,326	
Excess (Deficiency) of Revenues Over Expenditures	(6,806)	21,398	(45,858)	5,699	4,382	(28,772)	
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	5,000	-	-	182,966	
Operating Transfers Out	-	-	-	(31,100)	-	(172,765)	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	5,000	(31,100)	-	10,201	
Net Change in Fund Balances	(6,806)	21,398	(40,858)	(25,401)	4,382	(18,571)	
Fund Balances - Beginning of Year	6,806	73,828	99,027	155,414	590,476	5,913,367	
Fund Balances - End of Year	\$ -	\$ 95,226	\$ 58,169	\$ 130,013	\$ 594,858	\$ 5,894,796	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CIRCUIT CLERK OPERATIONS
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Intergovernmental	\$ 1,450	\$ 1,450	\$ -	\$ 93,160	\$ 91,710
Charges for Services	7,000	7,000	-	11,780	4,780
Interest Income	-	-	-	2,659	2,659
TOTAL REVENUES	<u>8,450</u>	<u>8,450</u>	<u>-</u>	<u>107,599</u>	<u>99,149</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Supplies	8,750	8,750	-	88,889	(80,139)
Capital Outlay	-	-	-	11,802	(11,802)
TOTAL EXPENDITURES	<u>8,750</u>	<u>8,750</u>	<u>-</u>	<u>100,691</u>	<u>(91,941)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(300)</u>	<u>(300)</u>	<u>-</u>	<u>6,908</u>	<u>7,208</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(300)</u>	<u>(300)</u>	<u>-</u>	<u>6,908</u>	<u>7,208</u>
Net Change in Fund Balance	<u>\$ (300)</u>	<u>\$ (300)</u>	<u>\$ -</u>	<u>6,908</u>	<u>\$ 7,208</u>
Fund Balance - Beginning of Year				<u>47,948</u>	
Fund Balance - End of Year				<u>\$ 54,856</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DRUG TRAFFIC PREVENTION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Drug Traffic Prevention Fees	\$ 20,000	\$ 20,000	\$ -	\$ 1,672	\$ (18,328)
Sheriff Anti-Crime Fees	-	-	-	27,149	27,149
TOTAL REVENUES	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>28,821</u>	<u>8,821</u>
EXPENDITURES					
<i>Current:</i>					
Public Safety					
Salaries	-	-	-	9,995	(9,995)
Professional Fees	57,500	57,500	-	-	57,500
Supplies	-	-	-	5,000	(5,000)
Contributions	-	-	-	5,050	(5,050)
<i>Capital Outlay</i>	-	-	-	20,406	(20,406)
TOTAL EXPENDITURES	<u>57,500</u>	<u>57,500</u>	<u>-</u>	<u>40,451</u>	<u>17,049</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(37,500)</u>	<u>(37,500)</u>	<u>-</u>	<u>(11,630)</u>	<u>25,870</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	2,760	2,760
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,760</u>	<u>2,760</u>
Net Change in Fund Balance	<u>\$ (37,500)</u>	<u>\$ (37,500)</u>	<u>\$ -</u>	<u>(8,870)</u>	<u>\$ 28,630</u>
Fund Balance - Beginning of Year				<u>155,507</u>	
Fund Balance - End of Year				<u>\$ 146,637</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
LAW LIBRARY FUND
November 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance With Original and Final Budget Positive or (Negative)</u>	<u>Actual</u>	<u>Variance With Actual and Final Budget Positive or (Negative)</u>
REVENUES					
Charges for Services					
Library Fees	\$ 8,000	\$ 8,000	\$ -	\$ 8,705	\$ 705
TOTAL REVENUES	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,705</u>	<u>705</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal					
Books	2,700	2,700	-	8,642	(5,942)
TOTAL EXPENDITURES	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>8,642</u>	<u>(5,942)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,300</u>	<u>5,300</u>	<u>-</u>	<u>63</u>	<u>(5,237)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 5,300</u>	<u>\$ 5,300</u>	<u>\$ -</u>	63	<u>\$ (5,237)</u>
Fund Balance - Beginning of Year				<u>27,202</u>	
Fund Balance - End of Year				<u>\$ 27,265</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT DOCUMENT STORAGE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Document Storage	\$ 35,000	\$ 35,000	\$ -	\$ 29,412	\$ (5,588)
Interest Income	-	-	-	1,298	1,298
TOTAL REVENUES	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>30,710</u>	<u>(4,290)</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal					
Salaries	2,500	2,500	-	-	2,500
Maintenance	10,500	10,500	-	-	10,500
Professional Fees	10,500	10,500	-	-	10,500
Office Supplies	3,000	3,000	-	1,005	1,995
Supplies	5,000	5,000	-	1,159	3,841
<i>Capital Outlay</i>	<u>35,400</u>	<u>35,400</u>	<u>-</u>	<u>-</u>	<u>35,400</u>
TOTAL EXPENDITURES	<u>66,900</u>	<u>66,900</u>	<u>-</u>	<u>2,164</u>	<u>64,736</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,900)</u>	<u>(31,900)</u>	<u>-</u>	<u>28,546</u>	<u>60,446</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (31,900)</u>	<u>\$ (31,900)</u>	<u>\$ -</u>	<u>28,546</u>	<u>\$ 60,446</u>
Fund Balance - Beginning of Year				<u>445,782</u>	
Fund Balance - End of Year				<u>\$ 474,328</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PROBATION SERVICE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Probation Service Fees	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ (50,000)
TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
EXPENDITURES					
<i>Current:</i>					
Corrections					
Professional Fees	75,000	75,000	-	32,755	42,245
TOTAL EXPENDITURES	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>32,755</u>	<u>42,245</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>(32,755)</u>	<u>(7,755)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	(35,000)	-	35,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (60,000)</u>	<u>\$ (25,000)</u>	<u>\$ 35,000</u>	(32,755)	<u>\$ (7,755)</u>
Fund Balance - Beginning of Year				34,614	
Fund Balance - End of Year				<u>\$ 1,859</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CHILD SUPPORT COLLECTION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 7,000	\$ 7,000	\$ -	\$ 9,185	\$ 2,185
Interest Income	-	-	-	4,402	4,402
TOTAL REVENUES	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>13,587</u>	<u>6,587</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal					
Office Supplies	500	500	-	3,768	(3,268)
Travel	1,000	1,000	-	-	1,000
Maintenance-Equipment	2,000	2,000	-	-	2,000
Dues	3,000	3,000	-	-	3,000
Postage	5,000	5,000	-	-	5,000
Supplies	500	500	-	-	500
Training	2,000	2,000	-	-	2,000
TOTAL EXPENDITURES	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>3,768</u>	<u>10,232</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>	<u>9,819</u>	<u>16,819</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>\$ -</u>	<u>9,819</u>	<u>\$ 16,819</u>
Fund Balance - Beginning of Year				<u>92,916</u>	
Fund Balance - End of Year				<u>\$ 102,735</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COURT AUTOMATION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Court Automation	\$ 35,000	\$ 35,000	\$ -	\$ 33,721	\$ (1,279)
Other Revenue	1,500	1,500	-	-	(1,500)
Interest on Investments	-	-	-	1,592	1,592
TOTAL REVENUES	<u>36,500</u>	<u>36,500</u>	<u>-</u>	<u>35,313</u>	<u>(1,187)</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal					
Maintenance	35,000	35,000	-	3,589	31,411
Professional Fees	7,500	7,500	-	-	7,500
Publishing/Printing	3,000	3,000	-	1,502	1,498
Office Supplies	3,000	3,000	-	776	2,224
Training	2,000	2,000	-	225	1,775
Supplies	7,500	7,500	-	217	7,283
TOTAL EXPENDITURES	<u>58,000</u>	<u>58,000</u>	<u>-</u>	<u>6,309</u>	<u>51,691</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,500)</u>	<u>(21,500)</u>	<u>-</u>	<u>29,004</u>	<u>50,504</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (21,500)</u>	<u>\$ (21,500)</u>	<u>\$ -</u>	<u>29,004</u>	<u>\$ 50,504</u>
Fund Balance - Beginning of Year				<u>235,418</u>	
Fund Balance - End of Year				<u>\$ 264,422</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SHERIFF'S DRUG FORFEITURE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 500	\$ 500	\$ -	\$ -	\$ (500)
TOTAL REVENUES	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>(500)</u>
EXPENDITURES					
<i>Current:</i>					
Professional Fees	1,500	1,500	-	-	1,500
TOTAL EXPENDITURES	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 1,000</u>
Fund Balance - Beginning of Year				<u>2,403</u>	
Fund Balance - End of Year				<u>\$ 2,403</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 IMRF
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Tax					
Property Tax	\$ 224,077	\$ 224,077	\$ -	\$ 151,801	\$ (72,276)
TOTAL REVENUES	<u>224,077</u>	<u>224,077</u>	<u>-</u>	<u>151,801</u>	<u>(72,276)</u>
EXPENDITURES					
<i>Current:</i>					
IMRF Expenses	240,000	240,000	-	39,686	200,314
TOTAL EXPENDITURES	<u>240,000</u>	<u>240,000</u>	<u>-</u>	<u>39,686</u>	<u>200,314</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,923)</u>	<u>(15,923)</u>	<u>-</u>	<u>112,115</u>	<u>128,038</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	7,069	7,069
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,069</u>	<u>7,069</u>
Net Change in Fund Balance	<u>\$ (15,923)</u>	<u>\$ (15,923)</u>	<u>\$ -</u>	119,184	<u>\$ 135,107</u>
Fund Balance - Beginning of Year				<u>1,028,584</u>	
Fund Balance - End of Year				<u>\$ 1,147,768</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
ARRESTEE'S MEDICAL COST FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 5,000	\$ 5,000	\$ -	\$ 2,814	\$ (2,186)
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>2,814</u>	<u>(2,186)</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal					
Medical	20,000	20,000	-	78	19,922
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>78</u>	<u>19,922</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>2,736</u>	<u>17,736</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>\$ -</u>	2,736	<u>\$ 17,736</u>
Fund Balance - Beginning of Year				<u>40,198</u>	
Fund Balance - End of Year				<u>\$ 42,934</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TORT IMMUNITY FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Tax	\$ 450,000	\$ 450,000	\$ -	\$ 450,868	\$ 868
Interest on Investments	2,500	2,500	-	-	(2,500)
Other Income	500	500	-	-	(500)
TOTAL REVENUES	<u>453,000</u>	<u>453,000</u>	<u>-</u>	<u>450,868</u>	<u>(2,132)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Insurance	460,000	460,000	-	463,098	(3,098)
Professional Fees	30,000	30,000	-	1,358	28,642
TOTAL EXPENDITURES	<u>490,000</u>	<u>490,000</u>	<u>-</u>	<u>464,456</u>	<u>25,544</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(37,000)</u>	<u>(37,000)</u>	<u>-</u>	<u>(13,588)</u>	<u>23,412</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	(180,000)	(180,000)	-	-	180,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>	<u>-</u>	<u>180,000</u>
Net Change in Fund Balance	<u>\$ (217,000)</u>	<u>\$ (217,000)</u>	<u>\$ -</u>	<u>(13,588)</u>	<u>\$ 203,412</u>
Fund Balance - Beginning of Year				<u>1,108,822</u>	
Fund Balance - End of Year				<u>\$ 1,095,234</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TUBERCULOSIS FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Final Budget Positive or (Negative)	Actual	Variance With Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Tax	\$ 5,100	\$ 5,100	\$ -	\$ 5,141	\$ 41
Interest on Investments	100	100	-	-	(100)
TOTAL REVENUES	<u>5,200</u>	<u>5,200</u>	<u>-</u>	<u>5,141</u>	<u>(59)</u>
EXPENDITURES					
<i>Current:</i>					
Health and Welfare					
Salaries	3,000	3,000	-	1,250	1,750
Telephone	1,900	1,900	-	1,027	873
Postage	50	50	-	-	50
Office Supplies	300	300	-	-	300
Dues	50	50	-	-	50
Supplies	-	-	-	-	-
Medical	6,750	6,750	-	-	6,750
Miscellaneous	500	500	-	-	500
TOTAL EXPENDITURES	<u>12,550</u>	<u>12,550</u>	<u>-</u>	<u>2,277</u>	<u>10,273</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,350)</u>	<u>(7,350)</u>	<u>-</u>	<u>2,864</u>	<u>10,214</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (7,350)</u>	<u>\$ (7,350)</u>	<u>\$ -</u>	2,864	<u>\$ 10,214</u>
Fund Balance - Beginning of Year				<u>14,755</u>	
Fund Balance - End of Year				<u>\$ 17,619</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 COUNTY BRIDGE FUND
 November 30, 2025

	Original Budget	Final Budget	Variance With Final Budget Positive or (Negative)	Actual	Variance With Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Tax	\$ 152,490	\$ 152,490	\$ -	\$ 158,584	\$ 6,094
Intergovernmental	-	-	-	23,794	23,794
Other Revenue	30,500	30,500	-	23,290	(7,210)
TOTAL REVENUES	<u>182,990</u>	<u>182,990</u>	<u>-</u>	<u>205,668</u>	<u>22,678</u>
EXPENDITURES					
<i>Current:</i>					
Transportation					
Bridge Maintenance	330,500	330,500	-	110,583	219,917
TOTAL EXPENDITURES	<u>330,500</u>	<u>330,500</u>	<u>-</u>	<u>110,583</u>	<u>219,917</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(147,510)</u>	<u>(147,510)</u>	<u>-</u>	<u>95,085</u>	<u>242,595</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	(6,475)	(6,475)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,475)</u>	<u>(6,475)</u>
Net Change in Fund Balance	<u>\$ (147,510)</u>	<u>\$ (147,510)</u>	<u>\$ -</u>	88,610	<u>\$ 236,120</u>
Fund Balance - Beginning of Year				<u>261,079</u>	
Fund Balance - End of Year				<u>\$ 349,689</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 SOFT DRINK FUND
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ -	\$ -	\$ -	\$ 2,676	\$ 2,676
All Other	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,676</u>	<u>2,676</u>
EXPENDITURES					
<i>Current:</i>					
Corrections					
Supplies	-	-	-	3,142	(3,142)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,142</u>	<u>(3,142)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(466)</u>	<u>(466)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	(466)	<u>\$ (466)</u>
Fund Balance - Beginning of Year				<u>8,706</u>	
Fund Balance - End of Year				<u>\$ 8,240</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TOWNSHIP BRIDGE FUND
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Intergovernmental					
Grant Income	\$ 400,000	\$ 400,000	\$ -	\$ 2,037	\$ (397,963)
Other Income	75,000	75,000	-	10	(74,990)
Interest Income	-	-	-	1,316	1,316
TOTAL REVENUES	<u>475,000</u>	<u>475,000</u>	<u>-</u>	<u>3,363</u>	<u>(471,637)</u>
EXPENDITURES					
<i>Current:</i>					
Transportation					
Bridges	475,000	475,000	-	374,775	100,225
TOTAL EXPENDITURES	<u>475,000</u>	<u>475,000</u>	<u>-</u>	<u>374,775</u>	<u>100,225</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(371,412)</u>	<u>(371,412)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(371,412)</u>	<u>\$ (371,412)</u>
Fund Balance - Beginning of Year				<u>395,640</u>	
Fund Balance - End of Year				<u>\$ 24,228</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 FEDERAL AID MATCHING FUND
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Taxes					
Property Taxes	\$ 152,490	\$ 152,490	\$ -	\$ 158,584	\$ 6,094
Interest on Investments	1,000	1,000	-	-	(1,000)
All Other	-	-	-	6,126	6,126
TOTAL REVENUES	<u>153,490</u>	<u>153,490</u>	<u>-</u>	<u>164,710</u>	<u>11,220</u>
EXPENDITURES					
<i>Current:</i>					
Transportation					
Bridge and Road Maintenance	20,000	20,000	-	-	20,000
Utilities	15,000	15,000	-	-	15,000
Engineering	75,000	75,000	-	87,311	(12,311)
<i>Capital Outlay</i>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>170,000</u>	<u>170,000</u>	<u>-</u>	<u>87,311</u>	<u>82,689</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(16,510)</u>	<u>(16,510)</u>	<u>-</u>	<u>77,399</u>	<u>93,909</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (16,510)</u>	<u>\$ (16,510)</u>	<u>\$ -</u>	<u>77,399</u>	<u>\$ 93,909</u>
Fund Balance - Beginning of Year				<u>158,285</u>	
Fund Balance - End of Year				<u>\$ 235,684</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DOCUMENT STORAGE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Document Storage	\$ 60,000	\$ 60,000	\$ -	\$ 46,480	\$ (13,520)
Interest Income	-	-	-	8,201	8,201
Other Revenue	8,000	8,000	-	554	(7,446)
TOTAL REVENUES	<u>68,000</u>	<u>68,000</u>	<u>-</u>	<u>55,235</u>	<u>(12,765)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Professional Fees	67,000	67,000	-	58,852	8,148
Office Supplies	5,000	5,000	-	1,004	3,996
Equipment	7,500	7,500	-	863	6,637
TOTAL EXPENDITURES	<u>79,500</u>	<u>79,500</u>	<u>-</u>	<u>60,719</u>	<u>18,781</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,500)</u>	<u>(11,500)</u>	<u>-</u>	<u>(5,484)</u>	<u>6,016</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (11,500)</u>	<u>\$ (11,500)</u>	<u>\$ -</u>	<u>(5,484)</u>	<u>\$ 6,016</u>
Fund Balance - Beginning of Year				<u>164,602</u>	
Fund Balance - End of Year				<u>\$ 159,118</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DUI EQUIPMENT FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
DUI Equipment Fees	\$ 1,000	\$ 1,000	\$ -	\$ 3,682	\$ 2,682
TOTAL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>3,682</u>	<u>2,682</u>
EXPENDITURES					
<i>Current:</i>					
Equipment	1,000	1,000	-	100	900
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>100</u>	<u>900</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,582</u>	<u>3,582</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,582</u>	<u>\$ 3,582</u>
Fund Balance - Beginning of Year				<u>3,329</u>	
Fund Balance - End of Year				<u>\$ 6,911</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
TAX SALE AUTOMATION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Tax Sale Automation Fees	\$ 9,500	\$ 9,500	\$ -	\$ 12,438	\$ 2,938
TOTAL REVENUES	<u>9,500</u>	<u>9,500</u>	<u>-</u>	<u>12,438</u>	<u>2,938</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Travel	1,000	1,000	-	-	1,000
Professional Fees	6,000	6,000	-	-	6,000
Training	700	700	-	-	700
Other	20,000	20,000	-	3,646	16,354
Equipment	5,000	5,000	-	-	5,000
Supplies	-	-	-	-	-
TOTAL EXPENDITURES	<u>32,700</u>	<u>32,700</u>	<u>-</u>	<u>3,646</u>	<u>29,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(23,200)</u>	<u>(23,200)</u>	<u>-</u>	<u>8,792</u>	<u>31,992</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (23,200)</u>	<u>\$ (23,200)</u>	<u>\$ -</u>	<u>8,792</u>	<u>\$ 31,992</u>
Fund Balance - Beginning of Year				<u>14,860</u>	
Fund Balance - End of Year				<u>\$ 23,652</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GIS SYSTEMS FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
GIS System Fees	\$ 50,000	\$ 50,000	\$ -	\$ 47,428	\$ (2,572)
TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>47,428</u>	<u>(2,572)</u>
EXPENDITURES					
<i>Current:</i>					
Professional Fees	50,000	50,000	-	41,067	8,933
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>41,067</u>	<u>8,933</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,361</u>	<u>6,361</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>6,361</u>	<u>\$ 6,361</u>
Fund Balance - Beginning of Year				<u>262,650</u>	
Fund Balance - End of Year				<u>\$ 269,011</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SEXUALLY TRANSMITTED DISEASE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
<i>Current:</i>					
Professional Fees	500	500	-	-	500
TOTAL EXPENDITURES	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>500</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 500</u>
Fund Balance - Beginning of Year				<u>511</u>	
Fund Balance - End of Year				<u>\$ 511</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
BAD CHECK FEE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Diversion Fee	\$ 700	\$ 700	\$ -	\$ 175	\$ (525)
TOTAL REVENUES	<u>700</u>	<u>700</u>	<u>-</u>	<u>175</u>	<u>(525)</u>
EXPENDITURES					
<i>Current:</i>					
Office Supplies	200	200	-	-	200
Postage	750	750	-	-	750
Equipment	750	750	-	-	750
TOTAL EXPENDITURES	<u>1,700</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>1,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>175</u>	<u>1,175</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>175</u>	<u>\$ 1,175</u>
Fund Balance - Beginning of Year				<u>3,066</u>	
Fund Balance - End of Year				<u>\$ 3,241</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
POLICE VEHICLE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Police Vehicle Fees	\$ 2,540	\$ 2,540	\$ -	\$ 6	\$ (2,534)
TOTAL REVENUES	<u>2,540</u>	<u>2,540</u>	<u>-</u>	<u>6</u>	<u>(2,534)</u>
EXPENDITURES					
<i>Current:</i>					
Vehicles	3,000	3,000	-	-	3,000
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(460)</u>	<u>(460)</u>	<u>-</u>	<u>6</u>	<u>466</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (460)</u>	<u>\$ (460)</u>	<u>\$ -</u>	<u>6</u>	<u>\$ 466</u>
Fund Balance - Beginning of Year				<u>3,351</u>	
Fund Balance - End of Year				<u>\$ 3,357</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
CORONER OPERATIONS FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Coroner Operations	\$ 6,000	\$ 6,000	\$ -	\$ 5,289	\$ (711)
TOTAL REVENUES	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>5,289</u>	<u>(711)</u>
EXPENDITURES					
<i>Current:</i>					
Office Supplies	500	500	-	245	255
Supplies	1,600	1,600	-	3,733	(2,133)
TOTAL EXPENDITURES	<u>2,100</u>	<u>2,100</u>	<u>-</u>	<u>3,978</u>	<u>(1,878)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,900</u>	<u>3,900</u>	<u>-</u>	<u>1,311</u>	<u>(2,589)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 3,900</u>	<u>\$ 3,900</u>	<u>\$ -</u>	1,311	<u>\$ (2,589)</u>
Fund Balance - Beginning of Year				<u>8,967</u>	
Fund Balance - End of Year				<u>\$ 10,278</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 STATE'S ATTORNEY GRANT FUND
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Intergovernmental Grant Income	\$ 29,100	\$ 29,100	\$ -	\$ 28,975	\$ (125)
TOTAL REVENUES	<u>29,100</u>	<u>29,100</u>	<u>-</u>	<u>28,975</u>	<u>(125)</u>
EXPENDITURES					
<i>Current:</i>					
Judiciary and Legal Reimbursements & Allowances	29,100	29,100	-	35,375	(6,275)
TOTAL EXPENDITURES	<u>29,100</u>	<u>29,100</u>	<u>-</u>	<u>35,375</u>	<u>(6,275)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,400)</u>	<u>(6,400)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,400)</u>	<u>\$ (6,400)</u>
Fund Balance - Beginning of Year				<u>20,825</u>	
Fund Balance - End of Year				<u>\$ 14,425</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
DEATH CERTIFICATE SURCHARGE FUND
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Charges for Services	\$ 4,500	\$ 4,500	\$ -	\$ 4,359	\$ (141)
Interest on Investments	-	-	-	618	618
Other Revenue	-	-	-	25,354	25,354
TOTAL REVENUES	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>30,331</u>	<u>25,831</u>
EXPENDITURES					
<i>Current:</i>					
Equipment	1,000	1,000	-	-	1,000
<i>Capital Outlay</i>	-	-	-	46,420	(46,420)
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>46,420</u>	<u>(45,420)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>(16,089)</u>	<u>(19,589)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>	<u>(16,089)</u>	<u>\$ (19,589)</u>
Fund Balance - Beginning of Year				<u>25,193</u>	
Fund Balance - End of Year				<u>\$ 9,104</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
JUVENILE JUSTICE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Juvenile Justice Fees	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Travel	100	100	-	-	100
Miscellaneous	100	100	-	-	100
TOTAL EXPENDITURES	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(200)</u>	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>200</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (200)</u>	<u>\$ (200)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 200</u>
Fund Balance - Beginning of Year				<u>2,808</u>	
Fund Balance - End of Year				<u>\$ 2,808</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
WHITE COUNTY DRUG COURT PROGRAM FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Drug Court Fees	\$ 3,500	\$ 3,500	\$ -	\$ 3,538	\$ 38
TOTAL REVENUES	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,538</u>	<u>38</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	3,500	3,500	-	-	3,500
TOTAL EXPENDITURES	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,538</u>	<u>3,538</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>3,538</u>	<u>\$ 3,538</u>
Fund Balance - Beginning of Year				<u>32,986</u>	
Fund Balance - End of Year				<u>\$ 36,524</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
STATE'S ATTORNEY AUTOMATION FUND
November 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance With Original and Final Budget Positive or (Negative)</u>	<u>Actual</u>	<u>Variance With Actual and Final Budget Positive or (Negative)</u>
REVENUES					
Charges for Services					
Automation Fee	\$ 1,200	\$ 1,200	\$ -	\$ 1,031	\$ (169)
TOTAL REVENUES	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,031</u>	<u>(169)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Supplies	1,200	1,200	-	-	1,200
TOTAL EXPENDITURES	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1,200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,031</u>	<u>1,031</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	1,031	<u>\$ 1,031</u>
Fund Balance - Beginning of Year				<u>9,858</u>	
Fund Balance - End of Year				<u>\$ 10,889</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
IMPOUND ORDINANCE
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 20,000	\$ 20,000	\$ -	\$ 12,000	\$ (8,000)
TOTAL REVENUES	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>12,000</u>	<u>(8,000)</u>
EXPENDITURES					
<i>Current:</i>					
Miscellaneous	20,000	20,000	-	1,457	18,543
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,700</u>	<u>(5,700)</u>
TOTAL EXPENDITURES	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>7,157</u>	<u>12,843</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,843</u>	<u>4,843</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	4,843	<u>\$ 4,843</u>
Fund Balance - Beginning of Year				<u>28,212</u>	
Fund Balance - End of Year				<u>\$ 33,055</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SHERRIF LAW ENFORCEMENT OPPORTUNITY
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 5,000	\$ 5,000	\$ -	\$ 17,959	\$ 12,959
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>17,959</u>	<u>12,959</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	10,000	10,000	-	147	9,853
TOTAL EXPENDITURES	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>147</u>	<u>9,853</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>17,812</u>	<u>22,812</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ -</u>	<u>17,812</u>	<u>\$ 22,812</u>
Fund Balance - Beginning of Year				<u>23,423</u>	
Fund Balance - End of Year				<u>\$ 41,235</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 REVOLVING TAX FUND
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Redemption Fees	\$ 7,000	\$ 7,000	\$ -	\$ 4,727	\$ (2,273)
TOTAL REVENUES	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>4,727</u>	<u>(2,273)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Postage	3,550	3,550	-	4,500	(950)
Miscellaneous	3,500	3,500	-	754	2,746
TOTAL EXPENDITURES	<u>7,050</u>	<u>7,050</u>	<u>-</u>	<u>5,254</u>	<u>1,796</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>(527)</u>	<u>(477)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (50)</u>	<u>\$ (50)</u>	<u>\$ -</u>	<u>(527)</u>	<u>\$ (477)</u>
Fund Balance - Beginning of Year				<u>6,767</u>	
Fund Balance - End of Year				<u>\$ 6,240</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
STATE'S ATTORNEY DRUG FORFEITURE FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Drug Forfeiture Fees	\$ 1,000	\$ 1,000	\$ -	\$ 4,462	\$ 3,462
TOTAL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>4,462</u>	<u>3,462</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Professional Fees	1,000	1,000	-	-	1,000
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	4,462	4,462
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	4,462	<u>\$ 4,462</u>
Fund Balance - Beginning of Year				31,461	
Fund Balance - End of Year				<u>\$ 35,923</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SHERIFF'S DRUG CONTRIBUTION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Professional Fees	4,270	4,270	-	1,423	2,847
TOTAL EXPENDITURES	<u>4,270</u>	<u>4,270</u>	<u>-</u>	<u>1,423</u>	<u>2,847</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,270)</u>	<u>(4,270)</u>	<u>-</u>	<u>(1,423)</u>	<u>2,847</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,270)</u>	<u>\$ (4,270)</u>	<u>\$ -</u>	<u>(1,423)</u>	<u>\$ 2,847</u>
Fund Balance - Beginning of Year				<u>5,725</u>	
Fund Balance - End of Year				<u>\$ 4,302</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
COUNTY DRUG ADDICTION FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 400	\$ 400	\$ -	\$ 83	\$ (317)
TOTAL REVENUES	<u>400</u>	<u>400</u>	<u>-</u>	<u>83</u>	<u>(317)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	2,000	2,000	-	-	2,000
TOTAL EXPENDITURES	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,600)</u>	<u>(1,600)</u>	<u>-</u>	<u>83</u>	<u>1,683</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (1,600)</u>	<u>\$ (1,600)</u>	<u>\$ -</u>	<u>83</u>	<u>\$ 1,683</u>
Fund Balance - Beginning of Year				<u>10,827</u>	
Fund Balance - End of Year				<u>\$ 10,910</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 E-CITATION CIRCUIT CLERK
 November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 5,000	\$ 5,000	\$ -	\$ 9,117	\$ 4,117
TOTAL REVENUES	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>9,117</u>	<u>4,117</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	30,000	30,000	-	329	29,671
<i>Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,380</u>	<u>(25,380)</u>
TOTAL EXPENDITURES	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>25,709</u>	<u>4,291</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>(16,592)</u>	<u>8,408</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ -</u>	<u>(16,592)</u>	<u>\$ 8,408</u>
Fund Balance - Beginning of Year				<u>48,653</u>	
Fund Balance - End of Year				<u>\$ 32,061</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
E-CITATION SHERIFF
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 450	\$ 450	\$ -	\$ 505	\$ 55
TOTAL REVENUES	<u>450</u>	<u>450</u>	<u>-</u>	<u>505</u>	<u>55</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	1,000	1,000	-	146	854
TOTAL EXPENDITURES	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>146</u>	<u>854</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(550)</u>	<u>(550)</u>	<u>-</u>	<u>359</u>	<u>909</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (550)</u>	<u>\$ (550)</u>	<u>\$ -</u>	359	<u>\$ 909</u>
Fund Balance - Beginning of Year				<u>1,523</u>	
Fund Balance - End of Year				<u>\$ 1,882</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PUBLIC DEFENDER AUTOMATION
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Charges for Services					
Fees	\$ 120	\$ 120	\$ -	\$ 43,256	\$ 43,136
TOTAL REVENUES	<u>120</u>	<u>120</u>	<u>-</u>	<u>43,256</u>	<u>43,136</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Miscellaneous	200	200	-	-	200
TOTAL EXPENDITURES	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(80)</u>	<u>(80)</u>	<u>-</u>	<u>43,256</u>	<u>43,336</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	(39,850)	(39,850)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,850)</u>	<u>(39,850)</u>
Net Change in Fund Balance	<u>\$ (80)</u>	<u>\$ (80)</u>	<u>\$ -</u>	3,406	<u>\$ 3,486</u>
Fund Balance - Beginning of Year				<u>19,567</u>	
Fund Balance - End of Year				<u>\$ 22,973</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
PUBLIC DEFENDER
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Interest Income	\$ -	\$ -	\$ -	\$ 9,412	\$ 9,412
Other Revenue	-	-	-	2,533	2,533
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,945</u>	<u>11,945</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Supplies	-	-	-	650	(650)
Office Supplies	-	-	-	2,679	(2,679)
Professional Fees	-	-	-	2,567	(2,567)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,896</u>	<u>(5,896)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,049</u>	<u>6,049</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	74,960	74,960
Operating Transfer Out	-	-	-	(2,162)	(2,162)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,798</u>	<u>72,798</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>78,847</u>	<u>\$ 78,847</u>
Fund Balance - Beginning of Year				<u>198,051</u>	
Fund Balance - End of Year				<u>\$ 276,898</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
HOLDING FUND
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Interest Income	\$ -	\$ -	\$ -	\$ 161	\$ 161
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>161</u>	<u>161</u>
EXPENDITURES					
<i>Current:</i>					
General Government	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	161	161
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	93,177	93,177
Operating Transfer Out	-	-	-	(90,759)	(90,759)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,418</u>	<u>2,418</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,579</u>	<u>\$ 2,579</u>
Fund Balance - Beginning of Year				<u>2,742</u>	
Fund Balance - End of Year				<u>\$ 5,321</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
MUTUAL MEDICAL CLAIMS
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Interest Income	\$ -	\$ -	\$ -	\$ 259	\$ 259
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>259</u>	<u>259</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Insurance	-	-	-	7,065	(7,065)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,065</u>	<u>(7,065)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,806)</u>	<u>(6,806)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(6,806)</u>	<u>\$ (6,806)</u>
Fund Balance - Beginning of Year				<u>6,806</u>	
Fund Balance - End of Year				<u>\$ -</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
OPIOID SETTLEMENT FUND
November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Interest Income	\$ -	\$ -	\$ -	\$ 390	\$ 390
All Other	-	-	-	21,008	21,008
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,398</u>	<u>21,398</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Supplies	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	21,398	21,398
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	21,398	<u>\$ 21,398</u>
Fund Balance - Beginning of Year				<u>73,828</u>	
Fund Balance - End of Year				<u>\$ 95,226</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
GRANT FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Intergovernmental					
Grant Revenue	\$ -	\$ -	\$ -	\$ 181,884	\$ 181,884
Interest Income	-	-	-	3,898	3,898
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>185,782</u>	<u>185,782</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Grant Expense	-	-	-	231,640	(231,640)
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>231,640</u>	<u>(231,640)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,858)</u>	<u>(45,858)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	5,000	5,000
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(40,858)</u>	<u>\$ (40,858)</u>
Fund Balance - Beginning of Year				<u>99,027</u>	
Fund Balance - End of Year				<u>\$ 58,169</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
 ARPA FUND
 November 30, 2025

REVENUES	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
Interest Income	\$ -	\$ -	\$ -	\$ 7,949	\$ 7,949
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,949</u>	<u>7,949</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Grant Expense	168,000	168,000	-	2,250	165,750
TOTAL EXPENDITURES	<u>168,000</u>	<u>168,000</u>	<u>-</u>	<u>2,250</u>	<u>165,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(168,000)</u>	<u>(168,000)</u>	<u>-</u>	<u>5,699</u>	<u>173,699</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	(31,100)	(31,100)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,100)</u>	<u>(31,100)</u>
Net Change in Fund Balance	<u>\$ (168,000)</u>	<u>\$ (168,000)</u>	<u>\$ -</u>	<u>(25,401)</u>	<u>\$ 142,599</u>
Fund Balance - Beginning of Year				<u>155,414</u>	
Fund Balance - End of Year				<u>\$ 130,013</u>	

WHITE COUNTY, ILLINOIS
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Original Budget, Final Budget, and Actual
SOCIAL SECURITY FUND
November 30, 2025

	Original Budget	Final Budget	Variance With Original and Final Budget Positive or (Negative)	Actual	Variance With Actual and Final Budget Positive or (Negative)
REVENUES					
Tax					
Property Tax	\$ 327,500	\$ 327,500	\$ -	\$ 325,629	\$ (1,871)
TOTAL REVENUES	<u>327,500</u>	<u>327,500</u>	<u>-</u>	<u>325,629</u>	<u>(1,871)</u>
EXPENDITURES					
<i>Current:</i>					
General Government					
Social Security Expense	325,000	325,000	-	321,247	3,753
TOTAL EXPENDITURES	<u>325,000</u>	<u>325,000</u>	<u>-</u>	<u>321,247</u>	<u>3,753</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>4,382</u>	<u>1,882</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	4,382	<u>\$ 1,882</u>
Fund Balance - Beginning of Year				<u>590,476</u>	
Fund Balance - End of Year				<u>\$ 594,858</u>	

WHITE COUNTY, ILLINOIS
 Combining Statement of Fiduciary Net Position
 CUSTODIAL FUNDS
 November 30, 2025

	Custodial Funds							
	Property Tax Collection	Trustee Payment Account	Drainage District Accounts	Circuit Clerk	Court Bond Money Account	Non-Resident Fund	Prisoner Commissary	
ASSETS								
Unrestricted Cash	\$ 5,000	\$ 5,782	\$ 102,603	\$ -	\$ 402	\$ 57,607	\$ -	
Restricted Cash	5,937,406	-	-	18,922	-	-	-	142,409
Due From Other Funds	992,071	-	-	-	-	-	-	-
TOTAL ASSETS	<u>6,934,477</u>	<u>5,782</u>	<u>102,603</u>	<u>18,922</u>	<u>402</u>	<u>57,607</u>	<u>-</u>	<u>142,409</u>
DEFERRED OUTFLOWS OF RESOURCES								
None	-	-	-	-	-	-	-	-
LIABILITIES								
Accounts Payable	6,929,477	-	-	-	-	-	-	-
Outstanding Bonds	-	-	-	11,165	-	-	-	-
Due To Other	-	-	-	7,757	-	-	-	18,899
TOTAL LIABILITIES	<u>6,929,477</u>	<u>-</u>	<u>-</u>	<u>18,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,899</u>
DEFERRED INFLOWS OF RESOURCES								
None	-	-	-	-	-	-	-	-
NET POSITION	<u>\$ 5,000</u>	<u>\$ 5,782</u>	<u>\$ 102,603</u>	<u>\$ -</u>	<u>\$ 402</u>	<u>\$ 57,607</u>	<u>\$ -</u>	<u>\$ 123,510</u>

WHITE COUNTY, ILLINOIS
 Combining Statement of Fiduciary Net Position
 CUSTODIAL FUNDS-concluded
 November 30, 2025

	Custodial Funds						Total Custodial Funds
	Indemnity Fund	Delinquent Tax	We Care	Electronic Monitoring	Fingerprint Fee		
ASSETS							
Unrestricted Cash	\$ 217,661	\$ 18,994	\$ 2,731	\$ -	\$ 2,721	\$ 413,501	
Restricted Cash	-	-	-	-	-	6,098,737	
Due From Other Funds	-	-	-	-	-	992,071	
TOTAL ASSETS	<u>217,661</u>	<u>18,994</u>	<u>2,731</u>	<u>-</u>	<u>2,721</u>	<u>7,504,309</u>	
DEFERRED OUTFLOWS OF RESOURCES							
None	-	-	-	-	-	-	
LIABILITIES							
Accounts Payable	-	-	-	-	-	6,929,477	
Outstanding Bonds	-	-	-	-	-	11,165	
Due To Others	-	-	-	-	-	26,656	
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,967,298</u>	
DEFERRED INFLOWS OF RESOURCES							
None	-	-	-	-	-	-	
NET POSITION	<u>\$ 217,661</u>	<u>\$ 18,994</u>	<u>\$ 2,731</u>	<u>\$ -</u>	<u>\$ 2,721</u>	<u>\$ 537,011</u>	

WHITE COUNTY, ILLINOIS
 Combining Statement of Changes in Fiduciary Net Position
 CUSTODIAL FUNDS
 November 30, 2025

	Custodial Funds								
	Property Tax Collection	Trustee Payment Account	Drainage District Accounts	Circuit Clerk	Court Bond Money Account	Non- Resident Fund	Prisoner Commissary		
ADDITIONS									
Interest, dividends, and other	\$ 83,179	\$ 387	\$ 2,376	\$ -	\$ -	\$ 223	\$ 4,317		
Property taxes collected for other governments	25,558,723	-	-	-	-	-	-		
Administrative fees collected	-	53,948	11,914	1,814,354	3,254	-	-		
Transfer from other systems	-	-	-	-	-	-	-		
Miscellaneous	3,222	-	1,767	-	-	44	38,859		
TOTAL ADDITIONS	25,645,124	54,335	16,057	1,814,354	3,254	267	43,176		
DEDUCTIONS									
Administrative costs	30,555	54,744	26,465	1,814,354	3,252	-	10,727		
Transfers to other systems	40,721	-	-	-	-	-	-		
Property taxes paid to other governments	25,816,844	-	-	-	-	-	-		
TOTAL DEDUCTIONS	25,888,120	54,744	26,465	1,814,354	3,252	-	10,727		
Net increase (decrease) in Fiduciary Net Position	(242,996)	(409)	(10,408)	-	2	267	32,449		
Net Position - Beginning	247,996	6,191	113,011	-	400	57,340	91,061		
Net Position - Ending	\$ 5,000	\$ 5,782	\$ 102,603	\$ -	\$ 402	\$ 57,607	\$ 123,510		

WHITE COUNTY, ILLINOIS

Combining Statement of Changes in Fiduciary Net Position

CUSTODIAL FUNDS-concluded

November 30, 2025

	Custodial Funds						Total Custodial Funds
	Indemnity Fund	Delinquent Tax	DARE	Electronic Monitoring	Fingerprint Fee		
ADDITIONS							
Interest, dividends, and other	\$ 6,971	\$ 2,223	\$ -	\$ 65	\$ 93	\$ 99,834	
Property taxes collected for other governments	-	-	-	-	-	25,558,723	
Administrative fees collected	-	387,262	-	-	61	2,270,793	
Transfer from other systems	-	-	-	-	-	-	
Miscellaneous	54,337	-	3,000	-	-	101,229	
TOTAL ADDITIONS	61,308	389,485	3,000	65	154	28,030,579	
DEDUCTIONS							
Administrative costs	4,408	403,750	2,146	-	-	2,350,401	
Transfers to other systems	-	-	-	2,760	-	43,481	
Property taxes paid to other governments	-	-	-	-	-	25,816,844	
TOTAL DEDUCTIONS	4,408	403,750	2,146	2,760	-	28,210,726	
Net increase (decrease) in Fiduciary Net Position	56,900	(14,265)	854	(2,695)	154	(180,147)	
Net Position - Beginning	160,761	33,259	1,877	2,695	2,567	717,158	
Net Position - Ending	\$ 217,661	\$ 18,994	\$ 2,731	\$ -	\$ 2,721	\$ 537,011	

WHITE COUNTY, ILLINOIS
Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2025

Internal Control Over Financial Reporting

FINDING 2025-1

Criteria: Limited segregation of duties over the accounting functions at the County is inconsistent with Generally Accepted Accounting Principles.

Condition: There is limited segregation of duties over cash receipts: receiving money, making deposits, recording of transactions, reconciliation of the bank accounts, and review of bank reconciliations.

Cause: The cost versus the benefit of hiring additional staff is not conducive for the County.

Effect: Transaction and reporting errors could occur and not be detected in a timely manner.

Recommendation: The County should segregate or rotate duties so that no one individual handles a transaction from its inception to its completion. While the County's current staffing arrangement may not permit an adequate segregation of duties in all respects for an effective system of internal control procedures, it is important that you are aware of this condition.

Views of Responsible Officials and Planned Corrective Action: We are aware of this condition. We will review our staffing arrangements and assignment of duties.

Compliance Findings

FINDING 2025-2

Criteria: All Opioid Settlement money received and spent should be reported quarterly to the appropriate agency. All quarterly reports should be kept on file.

Condition: The County does not have procedures to ensure quarterly reporting and report retention. Several quarterly reports were not filed, and the reports filed were not retained.

Cause: The County was in non-compliance with the Opioid Settlement Agreement.

Effect: Reporting errors and misuse of funds could occur.

Recommendation: The County should file all quarterly reports with the appropriate agency in a timely manner, and retain all copies of reports.

Views of Responsible Officials and Planned Corrective Action: We are aware of this condition. We have taken steps to correct this issue.

WHITE COUNTY, ILLINOIS
Schedule of Prior Audit Findings
For the Year Ended November 30, 2025

FINDING 2024-1

(Not corrected)

Criteria: Limited segregation of duties over the accounting functions at the County is inconsistent with Generally Accepted Accounting Principles.

Condition: There is limited segregation of duties over cash receipts: receiving money, making deposits, recording of transactions and reconciliation of the bank accounts. The County employs two individuals to perform all of the above-mentioned functions.

Cause: The cost versus the benefit of hiring additional staff is not conducive for the County.

Effect: Transaction and reporting errors could occur and not be detected in a timely manner.

Recommendation: The County should segregate or rotate duties so that no one individual handles a transaction from its inception to its completion. While the County's current staffing arrangement may not permit an adequate segregation of duties in all respects for an effective system of internal control procedures, it is important that you are aware of this condition.

Views of Responsible Officials and Planned Corrective Action: We are aware of this condition. We will review our staffing arrangements and assignment of duties.

FINDING 2024-2

(Corrected)

Criteria: All cash accounts should be reviewed by the Treasurer and entered into the accounting system. Large purchases should be reviewed by the Board.

Condition: There are several cash accounts that are not entered into the accounting system or reviewed by the Treasurer. Several large purchases were not approved by the board.

Cause: The County does not have a policy that states all cash accounts should be reviewed by the Treasurer. There is no policy in place that ensures all large purchases are approved by the Board.

Effect: Transaction and reporting errors could occur and not be detected in a timely manner.

Recommendation: The County should implement policies and procedures that ensure all cash accounts are entered into the accounting system, reviewed by the Treasurer, and large purchases are approved by the Board.

Views of Responsible Officials and Planned Corrective Action: We are aware of this condition. We will implement policies and procedures to correct this issue.

MICHEAL BAXLEY

WHITE COUNTY TREASURER

301 E. Main Street
Carmi, Illinois 62821

OFFICE: 618-382-8122

FAX: 618-382-2322

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending November 30, 2025

Corrective Action Plan

Finding No.: 2025-1

Condition:

There is limited segregation of duties over cash receipts: receiving money, making deposits, recording of transactions, reconciliation of the bank accounts, and review of bank reconciliations.

Plan:

We are aware of this condition. We will review our staffing arrangements and assignment of duties and make changes where possible with the limited staff available.

Anticipated Date of Completion: Unknown

Name of Contact Person: Micheal Baxley, Treasurer

Management Response: Management is aware of this condition. Steps are being taken to correct this issue.

MICHEAL BAXLEY

WHITE COUNTY TREASURER

301 E. Main Street
Carmi, Illinois 62821

OFFICE: 618-382-8122

FAX: 618-382-2322

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS Year Ending November 30, 2025

Corrective Action Plan

Finding No.: 2025-2

Condition:

The County does not have procedures to ensure quarterly reporting and report retention for the Opioid Settlement Agreement. Several quarterly reports were not filed, and the reports filed were not retained.

Plan:

The County will adopt policies to ensure proper and timely reporting and retention of quarterly reports.

Anticipated Date of Completion: As soon as possible

Name of Contact Person: Chris Neal, White County State's Attorney

Management Response: Management is aware of this condition. Steps are being taken to correct this issue.