

AGREEMENT NO. 2015-02

Municipality Township Cane Creek County Franklin Section 14-12130-00-BR	L O C A L A G E N C Y	 <p>Illinois Department of Transportation</p> <p>Preliminary Engineering Services Agreement For Motor Fuel Tax Funds</p>	C O N S U L T A N T	Name Hampton, Lenzini and Renwick, Inc. Address 3085 Stevenson Drive, Suite 201 City Springfield State Illinois 62703
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THIS AGREEMENT is made and entered into this 20th day of January, 2015 between the above Local Agency (LA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Motor Fuel Tax Funds, allotted to the LA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT", will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Section Description

Name Almond Road over Cane Creek

Route TR 56 Length 0.10 Mi. _____ FT (Structure No. 028-3418P)

Termini 3 miles northwest of Christopher; SE ¼, Sec. 3, T 6 S, R 1 E, 3rd P.M.

Description:
Bridge replacement and roadway approach improvements.

Agreement Provisions

The Engineer Agrees,

1. To perform or be responsible for the performance of the following engineering services for the LA, in connection with the proposed improvements herein before described, and checked below:
 - a. Make such detailed surveys as are necessary for the preparation of detailed roadway plans
 - b. Make stream and flood plain hydraulic surveys and gather high water data, and flood histories for the preparation of detailed bridge plans.
 - c. Make or cause to be made such soil surveys or subsurface investigations including borings and soil profiles and analyses thereof as may be required to furnish sufficient data for the design of the proposed improvement. Such investigations are to be made in accordance with the current requirements of the DEPARTMENT.
 - d. Make or cause to be made such traffic studies and counts and special intersection studies as may be required to furnish sufficient data for the design of the proposed improvement.
 - e. Prepare Army Corps of Engineers Permit, Department of Natural Resources-Office of Water Resources Permit, Bridge waterway sketch, ~~and/or Channel Change sketch, Utility plan and locations, and Railroad Crossing work agreements.~~
 - f. Prepare Preliminary Bridge design and Hydraulic Report, (including economic analysis of bridge or culvert types) and high water effects on roadway overflows and bridge approaches.
 - g. Make complete general and detailed plans, special provisions, proposals and estimates of cost and furnish the LA with five (5) copies of the plans, special provisions, proposals and estimates. Additional copies of any or all documents, if required, shall be furnished to the LA by the ENGINEER at his actual cost for reproduction.
 - h. Furnish the LA with survey and drafts in quadruplicate of all necessary right-of-way dedications, construction easement and borrow pit and channel change agreements including prints of the corresponding plats and staking as required.

Note: Four copies to be submitted to the Regional Engineer

- i. Assist the LA in the tabulation and interpretation of the contractors' proposals
 - j. Prepare the necessary environmental documents in accordance with the procedures adopted by the DEPARTMENT's Bureau of Local Roads & Streets.
 - k. Prepare the Project Development Report when required by the DEPARTMENT.
- (2) That all reports, plans, plats and special provisions to be furnished by the ENGINEER pursuant to the AGREEMENT, will be in accordance with current standard specifications and policies of the DEPARTMENT. It is being understood that all such reports, plats, plans and drafts shall, before being finally accepted, be subject to approval by the LA and the DEPARTMENT.
- (3) To attend conferences at any reasonable time when requested to do so by representatives of the LA or the Department.
- (4) In the event plans or surveys are found to be in error during construction of the SECTION and revisions of the plans or survey corrections are necessary, the ENGINEER agrees that he will perform such work without expense to the LA, even though final payment has been received by him. He shall give immediate attention to these changes so there will be a minimum delay to the Contractor.
- (5) That basic survey notes and sketches, charts, computations and other data prepared or obtained by the Engineer pursuant to this AGREEMENT will be made available, upon request, to the LA or the DEPARTMENT without cost and without restriction or limitations as to their use.
- (6) That all plans and other documents furnished by the ENGINEER pursuant to this AGREEMENT will be endorsed by him and will show his professional seal where such is required by law.

The LA Agrees,

1. To pay the ENGINEER as compensation for all services performed as stipulated in paragraphs 1a, 1b, 1e, 1f, 1g, 1j, 2, 3, 5 and 6 in accordance with one of the following methods indicated by a check mark:
- a. A sum of money equal to \$10,000 ~~percent of the awarded contract cost of the proposed improvement as approved by the DEPARTMENT.~~
 - b. A sum of money equal to the percent of the awarded contract cost for the proposed improvement as approved by the DEPARTMENT based on the following schedule:

Schedule for Percentages Based on Awarded Contract Cost

Awarded Cost	Percentage Fees	
Under \$50,000		(see note)
		%
		%
		%
		%
		%

Note: Not necessarily a percentage. Could use per diem, cost-plus or lump sum.

2. To pay for services stipulated in paragraphs ~~1b, 1c, 1d, 1e, 1f, 1h, 1j & 1k~~ of the ENGINEER AGREES at actual cost of performing such work plus 100 percent to cover profit, overhead and readiness to serve - "actual cost" being defined as material cost plus payrolls, insurance, social security and retirement deductions. Traveling and other out-of-pocket expenses will be reimbursed to the ENGINEER at his actual cost. Subject to the approval of the LA, the ENGINEER may sublet all or part of the services provided under the paragraph 1a, 1b, 1c, ~~1d, 1e, 1f, 1h, 1j & 1k~~. ~~If the ENGINEER sublets all or part of this work, the work in paragraph 1c, 1d or 1h, the LA will pay the cost to the ENGINEER plus a five (5) percent service charge.~~

"Cost to Engineer" to be verified by furnishing the LA and the DEPARTMENT copies of invoices from the party doing the work. The classifications of the employees used in the work should be consistent with the employee classifications for the services performed. If the personnel of the firm, including the Principal Engineer, perform routine services that should normally be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the work performed.

3. That payments due the ENGINEER for services rendered in accordance with this AGREEMENT will be made as soon as practicable after the services have been performed in accordance with the following schedule:

- a. ~~Upon completion of detailed plans, special provisions, proposals and estimate of cost being the work required by paragraphs 1a through 1g under THE ENGINEER AGREES to the satisfaction of the LA and their approval by the DEPARTMENT, 90 percent of the total fee due under this AGREEMENT based on the approved estimate of cost.~~
- b. ~~Upon award of the contract for the improvement by the LA and its approval by the DEPARTMENT, 100 percent of the total fee due under the AGREEMENT based on the awarded contract cost, less any amounts paid under "a" above.~~

~~By Mutual agreement, partial payments, not to exceed 90 percent of the amount earned, may be made from time to time as the work progresses.~~

4. That, should the improvement be abandoned at any time after the ENGINEER has performed any part of the services provided for in paragraphs 1a, through 1h and prior to the completion of such services, the LA shall reimburse the ENGINEER for his actual costs plus 100 percent incurred up to the time he is notified in writing of such abandonment - "actual cost" being defined as in paragraph 2 of THE LA AGREES.
5. That, should the LA require changes in any of the detailed plans, specifications or estimates except for those required pursuant to paragraph 4 of THE ENGINEER AGREES, after they have been approved by the DEPARTMENT, the LA will pay the ENGINEER for such changes on the basis of actual cost plus 100 percent to cover profit, overhead and readiness to serve - "actual cost" being defined as in paragraph 2 of THE LA AGREES. It is understood that "changes" as used in this paragraph shall in no way relieve the ENGINEER of his responsibility to prepare a complete and adequate set of plans and specifications.

It is Mutually Agreed,

1. That any difference between the ENGINEER and the LA concerning their interpretation of the provisions of this Agreement shall be referred to a committee of disinterested parties consisting of one member appointed by the ENGINEER, one member appointed by the LA and a third member appointed by the two other members for disposition and that the committee's decision shall be final.
2. This AGREEMENT may be terminated by the LA upon giving notice in writing to the ENGINEER at his last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LA all surveys, permits, agreements, preliminary bridge design & hydraulic report, drawings, specifications, partial and completed estimates and data, if any from traffic studies and soil survey and subsurface investigations with the understanding that all such material becomes the property of the LA. The ENGINEER shall be paid for any services completed and any services partially completed in accordance with Section 4 of THE LA AGREES.
3. That if the contract for construction has not been awarded one year after the acceptance of the plans by the LA and their approval by the DEPARTMENT, the LA will pay the ENGINEER the balance of the engineering fee due to make 100 percent of the total fees due under this AGREEMENT, based on the estimate of cost as prepared by the ENGINEER and approved by the LA and the DEPARTMENT.
4. That the ENGINEER warrants that he/she has not employed or retained any company or person, other than a bona fide employee working solely for the ENGINEER, to solicit or secure this contract, and that he/she has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the ENGINEER, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this contract. For Breach or violation of this warranty the LA shall have the right to annul this contract without liability.

IN WITNESS WHEREOF, the parties have caused the AGREEMENT to be executed in quadruplicate counterparts, each of which shall be considered as an original by their duly authorized officers.

Executed by the LA:

Franklin County of the
(Municipality/Township/County)

ATTEST:

State of Illinois, acting by and through its

By *Greg Steinfeld*
Franklin County Clerk
(Seal)

By *Randall Cooker*
Title County Board Chairman

Executed by the ENGINEER:

Hampton, Lenzini and Renwick, Inc.
3085 Stevenson Drive, Suite 201
Springfield, Illinois 62703

ATTEST:

By *Michael D. Cima*
Michael D. Cima, P.E., S.E.
Title Vice President

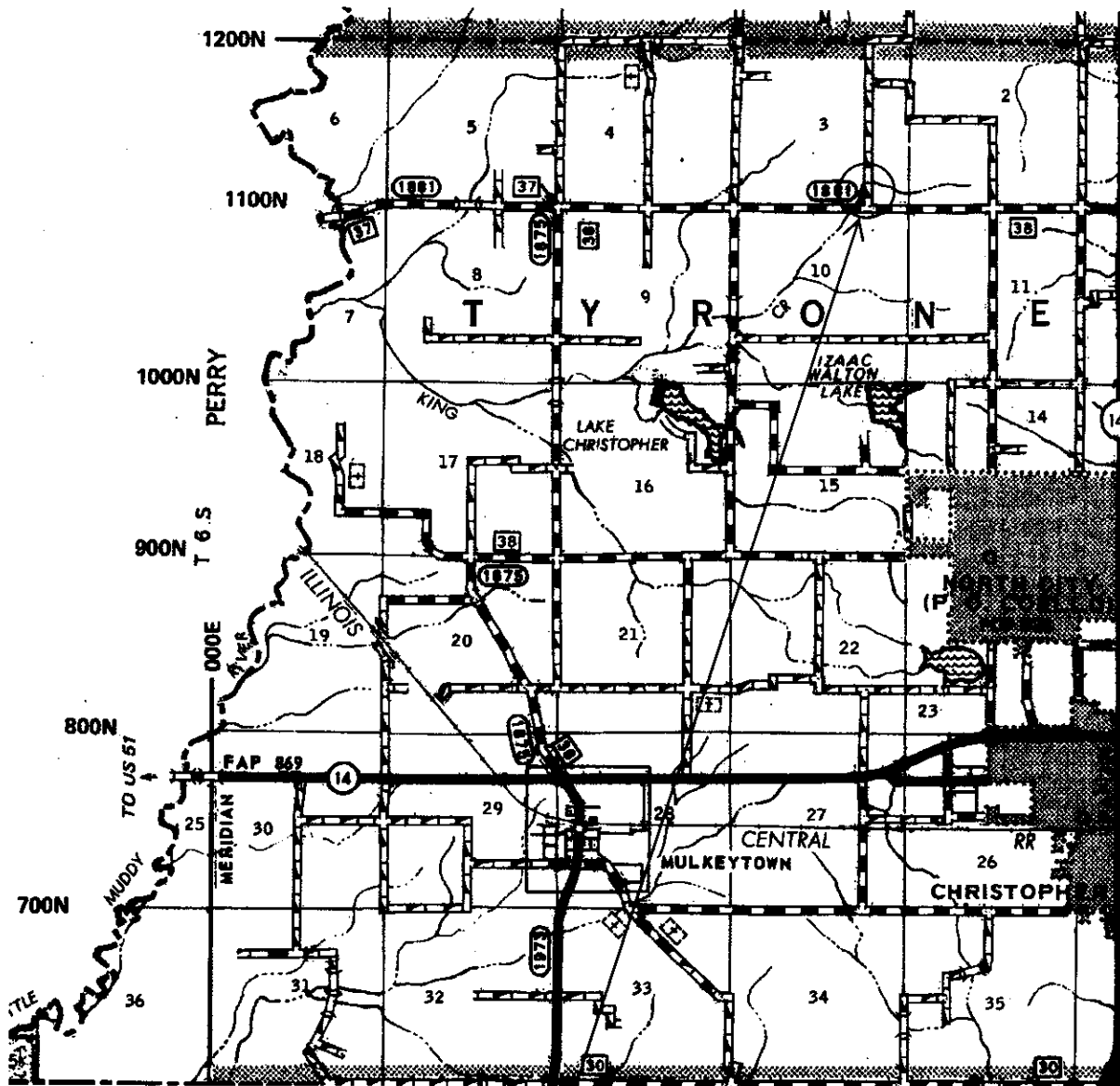
By *Steven W. Megginson*
Steven W. Megginson, P.E., S.E.
Title Vice President

Approved MFT Expenditure

Date

Department of Transportation

Regional Engineer



Proposed Improvement
Section 14-12130-00-BR

Location Map

EXHIBIT A

HAMPTON, LENZINI AND RENWICK, INC.

SPECIAL PROVISION FOR EMPLOYMENT PRACTICES

In addition to all other labor requirements set forth in this proposal and in the "Standard Specifications for Road and Bridge Construction" adopted by the Illinois Department of Transportation, during the performance of this contract, Hampton, Lenzini and Renwick, Inc., its assignees and successors in interest (hereinafter referred to as the "Engineer") agrees as follows:

I. SELECTION OF LABOR

The Engineer shall comply with all Illinois statutes pertaining to the selection of labor.

II. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract, the Engineer agrees as follows:

- A. That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, marital status, sexual preference, physical or mental handicap or unfavorable discharge from military service, and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- B. That, if it hires additional employees in order to perform this contract or any portion hereof, it will determine the availability of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- C. That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, marital status, sexual preference, physical or mental handicap or unfavorable discharge from military service.
- D. That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Engineer's obligations under the Illinois Human Rights Act and the Department's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Engineer in its efforts to comply with such Act and Rules and Regulations, the Engineer will promptly so notify the Illinois Department of Human Rights and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
- E. That it will submit reports as required by the Department of Human Rights, Rules and Regulations, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rules and Regulations.

EXHIBIT A

- F. That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Illinois Department of Human Rights for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules and Regulations.
- G. That it will include verbatim or by reference the provisions of this clause in every subcontract so that such provisions will be binding upon every such subconsultant. In the same manner as with other provisions of this contract, the Engineer will be liable for compliance with applicable provisions of this clause by all its subconsultants; and further it will promptly notify the contracting agency and the Illinois Department of Human Rights in the event any subconsultant fails or refuses to comply therewith. In addition, the Engineer will not utilize any subconsultant declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

STATE OF ILLINOIS
DRUG FREE WORKPLACE CERTIFICATION

This certification is required by the Drug Free Workplace Act (Ill. Rev. Stat., ch. 127, par. 152.311). The Drug Free Workplace Act, effective January 1, 1992, requires that no grantee or contractor shall receive a grant or be considered for the purposes of being awarded a contract for the procurement of any property or services from the State unless that grantee or contractor has certified to the State that the grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of contract or grant payments, termination of the contract or grant and debarment of contracting or grant opportunities with the State for at least one (1) year but not more than five years.

For the purpose of this certification, "grantee" or "contractor" means a corporation, partnership or other entity with twenty-five (25) or more employees at the time of issuing the grant, or a department, division or other unit thereof, directly responsible for the specific performance under a contract or grant of \$5,000 or more from the State.

1. Publishing a statement:

- a. Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
- b. Specifying the actions that will be taken against employees for violations of such prohibition.
- c. Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (1) abide by the terms of the statement; and
 - (2) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

2. Establishing a drug free awareness program to inform employees about:

- a. the dangers of drug abuse in the workplace;
 - b. the grantee's or contractor's policy of maintaining a drug free workplace;
 - c. any available drug counseling, rehabilitation and employee assistance programs; and
 - d. the penalties that may be imposed upon an employee for drug violations.
3. Providing a copy of the statement required by subparagraph 1 to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
4. Notifying the contracting or granting agency within ten (10) days after receiving notice under part (2) of paragraph c of subsection 1 above from an employee or otherwise receiving actual notice of such conviction.
5. Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 of the Drug Free Workplace Act.
6. Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.
7. Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act.

THE UNDERSIGNED AFFIRMS, UNDER PENALTIES OF PERJURY, THAT HE OR SHE IS AUTHORIZED TO EXECUTE THIS CERTIFICATION ON BEHALF OF THE DESIGNATED ORGANIZATION.

Hampton, Lenzini & Renwick, Inc.
Printed Name of Organization

Steven Magginson
Signature of Authorized Representative

Steven W. Magginson, Vice President
Printed Name and Title

36-2555986
Requisition/Contract/Grant
ID Number

12/9/14
Date

RESOLUTION No.
2015-02

Resolution of Appreciation For Keith Thomason and the Rend Lake Conservancy District

Whereas it was determined in late 2013 that a new entity was needed to carry on the tourism development and marketing activities necessary for the benefit of Franklin County Illinois; and

Whereas Keith Thomason and the staff and board of directors of the Rend Lake Conservancy District quickly assumed leadership and took actions to efficiently establish a 501c6 not-for-profit corporation, completing much of the work in establishing the new Rend Lake Area Tourism Council; and

Whereas Keith Thomason helped gather a group of interested stakeholders, supporters, and professional marketing director to promote Rend Lake as the ultimate tourism destination for overnight guests in Franklin County; and

Whereas Keith Thomason assumed the role of President of the newly formed council and helped it quickly become organized to schedule participation in crucial upcoming promotional events to market the Rend Lake destination to potential guests; and

Whereas Keith Thomason with his staff and board at the Rend Lake Conservancy District responded quickly to the potential cancellation of the annual Wine and Arts Festival to provide a site and logistics to allow continuation of this important attraction for tourism to Franklin County; and

Whereas Keith Thomason has been innovative and flexible in meeting the challenges of a newly formed organization that changes and evolves to more effectively complete its mission of growing the tourism industry in Franklin County;

Now, Therefore Be It Resolved: that the Franklin County Board of Franklin County, Illinois vote and pass this resolution declaring their great respect and appreciation for all that Keith Thomason and his organization at the Rend Lake Conservancy District have done for the Rend Lake Area Tourism Council and the citizens of Franklin County during his time of leadership and continued service to the council; and

Be It Further Resolved: that this Resolution of Appreciation be presented to Keith Thomason with the gratitude of the Franklin County Board; and

Be It Further Resolved: that a copy of this Resolution be entered as a permanent record of the Franklin County Board action so taken.

Respectfully adopted by Roll Call Vote of the members of the Franklin County Board this 20th day of January, 2015.


Randall Crocker, Chairman, Franklin County Board

TO: FRANKLIN COUNTY TREASURER
 FROM: DAVE DOBILL, COUNTY CLERK
 RE: DECEMBER, 2014

The following fees were received from the Franklin County Clerk during the month of December 1, 2014. As per the Revised Illinois State Statutes, the fees were submitted to the Franklin County Treasurer.

Recording & Filing Fees	23,482.00	
less: \$ 4.00 per instrument fee	2,108.00	
less: \$19.00 per instrument fee	10,013.00	
Sub-Total for Recording & Filing Fees		11,361.00
RHSP - County -- \$.050 per instrument fee		213.50
RHSP - IDOR -- \$9.00 per instrument fee		3,843.00
Real Estate Stamps		8,534.25
Assumed Name		10.00
Cert Birth, Marriage, Death & Rec.		1,757.00
Copy Services		1,906.50
Forfeiture Fee		6.00
Marriage Licenses / Civil Union		810.00
Miscellaneous		462.00
Notary		70.00
Tax Deeds		5.00
Tax Redemption Fee (22)		880.00
Cash Drawer		0.50
<i>Vital Records -- Cert Death Record: 6 x 4 = 24 fee acct. check #1249</i>		<i>(24.00)</i>
<i>Marriage Families Domestic Violence Fund: 27 x 5 = 135 fee acct. check #1250</i>		<i>(135.00)</i>
<i>Rental Housing Support Program Fund</i>		
-- IDOR: 426 x 9 = 3,834 e.f. transfer		<i>(3,834.00)</i>
<i>RHSP should have been 427 documents with a payment of \$3,843 -</i>		
<i>\$9.00 short - this will be corrected on the January, 2015 monthly report</i>		
#341 - County Clerk Fees		\$25,865.75
19-371 - \$4.00 per instrument and/or micro-filming (527 documents)		2,108.00
59-352 - \$19.00 per instrument GIS (527 documents)		10,013.00
190-371 - \$0.50 per instrument Clerk County (426 documents)		213.50
59-352 - Approval of Legal Description		25.00
334.3 - Election Judge		7,875.00
362 - Franchise Fee -- Newwave Communications		3,274.74
Sub-Total		\$49,374.99
#361 - Interest Accrued for December, 2014		
Fee Account \$ 0.27		
Tax Redemption \$ 0.61		
TOTAL RECEIVED BY THE COUNTY CLERK		\$49,375.87
Fee Account - Check #1251	\$48,495.26	
Tax Account - Check #2650	\$ 880.61	
TOTAL FEES SUBMITTED JANUARY, 2015		
TO THE FRANKLIN COUNTY TREASURER -		\$49,375.87



RESOLUTION No. 2015-01
County Maintenance Resolution

RESOLVED, by the County board of Franklin County, that \$848,000.00 is appropriated from the Motor Fuel Tax allotment for the maintenance on county or State highways and meeting the requirements of the Illinois Highway Code. and be it further

RESOLVED, that maintenance sections or patrols be maintained under the provision of said Illinois Highway Code beginning January 1, 2015 and ending December 31, 2015, and be it further

RESOLVED, that the County Engineer/County Superintendent of Highways shall, as soon as practicable after the close of the period as given above, submit to the Department of Transportation, on forms furnished by said Department, a certified statement showing expenditures from and balances remaining in funds authorized for expenditure by said Department under this appropriation, and be it further

RESOLVED, that the County Clerk is hereby directed to transmit two certified copies of this resolution to the district office of the Department of Transportation.

STATE OF ILLINOIS

Franklin County, } ss.

I, Greg Woolard County Clerk, in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of

Franklin County, at its Regular

meeting held at Benton, Illinois

on 1/20/2015
Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and

affixed the seal of said County at my office in Benton, Illinois

in said County, this 20th day of January A.D. 2015

(SEAL)

County Clerk

Approved
_____ Regional Engineer Department of Transportation
_____ Date

Karen Kase

From: Gayla Sink <gaylasink@franklincountyil.org>
Sent: Tuesday, February 03, 2015 3:08 PM
To: kkase@franklincountyil.org
Subject: Crosswalk Appointments

Per Randall Crocker,

Debbie Jackanicz notified Randall that the County Board would no longer be responsible for appointing the two members that were Representative of the Poor, and that the board would only be responsible for appointing 4 members to the Crosswalk Community Action Agency Board of Directors, of which, two would represent the Public Officials and two would represent the Other category (such as business, religion and education). All of the appointments by the County Board would continue to be 2 year terms. With the deletion of the 2 appointments that were Representative of the Poor, the 4 remaining Board appointments were not equally staggered (1 appointment would expire one year and 3 would expire the next year) for re-appointment. The Board's decision to extend the appointment (currently held by Mark Miller) by one year would equal out the appointment schedule....2 appointments will expire each year.

Regards,
Gayla Sink
Administrative Assistant
Franklin County Board
202 W. Main
Benton, IL 62812
618-439-3743 (voice)
618-439-3741 (fax)

The information in this e-mail and any attachments may contain information that is privileged, confidential, and protected from disclosure under applicable law (including, but not limited to, HIPAA, 42 CFR Part 2, 740 ILCS 110). It is intended only for use of the individual(s) or entity named above. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or the taking of any action in reliance on the contents of this electronic information is strictly prohibited. If you have received this information in error, please contact the sender by reply e-mail immediately and delete/destroy all copies of the original message and attachments. Thank you.



Community Action Agency

410 West Main Street, West Frankfort, IL 62896 * Phone 618.937.3581 * Fax 618.937.3583

February 2, 2015

Franklin County Board
Franklin County Courthouse
Attn: Randall Crocker
Benton, IL 62812

As you are aware, six members of the Crosswalk Community Action Agency Board of Directors are from Franklin County. Two of the six members represent Public Officials, two members represent the Other category such as business, religion and education. The remaining two members are Representative of the Poor. Franklin County Board is only responsible for the appointments of the two members of Public Officials and the two members who represent the Other category. The two members representing the Poor shall be the responsibility of Crosswalk Community Action Agency. If you have any questions regarding these appointments, please feel free to contact me. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in cursive script that reads "Debra Jackanicz".

Debra Jackanicz
Executive Director

Serving Franklin, Jackson, Jefferson and Williamson Counties

Mission for Crosswalk Community Action Agency:
CCAA shall work for the elimination of poverty or the cause or causes of poverty through greater employment opportunities, improving human performances, motivation and productivity. CCAA will strive to better conditions in which people live, learn, and work and incorporate any other services that will result in the social and economic development of the area encompassed by CCAA.



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgetsmeyer.com

January 6, 2015

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Franklin County Government and the Franklin County Clerk's Office.

We will apply the agreed-upon procedures which Franklin County Government and the Franklin County Clerk's Office have specified. The procedures are listed below. These procedures will be applied to the records of the Franklin County Clerk's Office as of November 30, 2014 and will be prepared in accordance with the Illinois Compiled Statutes and Generally Accepted Accounting Principles. This engagement is solely to assist Franklin County Government and the Franklin County Clerk's Office in being compliant with the Illinois Compiled Statutes and to assess the financial condition and financial records of the Franklin County Clerk's Office as of November 30, 2014. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement. Because the agreed-upon procedures listed in the attached schedule do not constitute an examination, we will not express an opinion on the financial condition and financial records as if November 30, 2014. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of Franklin County Government and the Franklin County Clerk's Office, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The attest documentation for this engagement is the property of Hudgens & Meyer, LLC and constitutes confidential information. However, we may be requested to make certain attest documentation available to regulators pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Hudgens & Meyer, LLC personnel. Furthermore, upon request, we may provide copies of selected attest documentation to your regulators. Your regulators may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.



Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

Franklin County Board

January 6, 2014

Page Two

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

You are responsible for the presentation of the financial condition and financial records of the Franklin County Clerk's Office as of November 30, 2014 in accordance with the Illinois Compiled Statutes and Generally Accepted Accounting Principles; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for assuming all management responsibilities and for overseeing the agreed-upon procedures we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Kim D. Meyer, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the financial condition and financial records of the Franklin County Clerk's Office as of November 30, 2014 in accordance with the Illinois Compiled Statutes and Generally Accepted Accounting Principles.

Our fees for these services will be at a stated billing rate of \$75 per hour and we estimate that the engagement will take 24 - 40 hours to complete. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication

from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our procedures will be as follows:

GENERAL PROCEDURES

Procedure:

We will identify bank accounts, petty cash funds, and reconciled book balances for all bank accounts and funds under the control of the outgoing County Clerk.

Procedure:

We will examine a furnishings and equipment listing for the County Clerk's office as of November 30, 2014.

Procedure:

We will actual revenues and expenses with budgeted revenues and expenses for the fiscal year ended November 30, 2014.

COUNTY CLERK FEES ACCOUNT

Procedure:

We will review the County Clerk Fees account reconciled checkbook balance, along with the completed bank reconciliation for all twelve months during the fiscal year ended November 30, 2014. We will consider the County Clerk's recording function and the vital records function to be included as County Clerk fees. While reviewing the bank reconciliations for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unreconciled items.

Procedure:

We will review selected banking transactions for all twelve months during the fiscal year ended November 30, 2014. While reviewing the banking transactions for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unusual transactions. Unusual transactions will be defined as transactions that do not appear to relate to the County Clerk's fees.

Procedure:

We will select multiple samples of the daily activity recorded during the fiscal year ended November 30, 2014 in the County Clerk's recording system and compare the dates that the Clerk's fees were received to the dates the Clerk's fees were actually deposited.

Procedure:

We will select multiple samples of the completed deposit tickets for the fiscal year ended November 30, 2014 for the County Clerk Fees Account and compare the information on the deposit ticket to the supporting detail. We will list any items that do not reconcile with the daily work.

Procedure:

We will examine the dates on which the County Clerk submitted clerk fees to the County Treasurer for the months during the year ended November 30, 2014. We will compare the dates submitted to the required dates as stated in the Illinois Compiled Statutes.

Procedure:

We will make inquiries as to the methods of inventory control over document stamps in place as of November 30, 2014. We will also review the ending document stamp balance as of November 30, 2014. We will review a sample of documents to determine if the correct amount of document stamps have been applied to the tested documents.

Procedure:

We will inquire and gain an understanding of any changes to internal control and/or the flow of transactions for the County Clerk's fees since our last engagement.

COUNTY CLERK TAX REDEMPTION FUND

Procedure:

Tax redemption will include real estate and mobile home transactions. We will review the County Clerk Tax Redemption Fund's reconciled checkbook balance, along with the completed bank reconciliation for all twelve months during the fiscal year ended November 30, 2014. While reviewing the bank reconciliations for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unreconciled items.

Procedure:

We will review selected banking transactions for all twelve months during the fiscal year ended November 30, 2014. While reviewing the banking transactions for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unusual transactions. Unusual transactions will be defined as transactions that do not relate to any real estate or mobile home redemption.

Procedure:

We will examine selected samples of real estate and mobile home redemption transactions completed during the fiscal year ended November 30, 2014 for completeness and proper recording.

Procedure:

We will examine the dates of the County Clerk Tax Redemption proceeds received for selected samples and compared those dates to the dates the County Clerk Tax Redemption proceeds were deposited in the bank for the year ended November 30, 2014.

Procedure:

We will select multiple samples of the daily activity recorded during the fiscal year ended November 30, 2014 in the County tax redemption recording system and compare the dates that the redemption proceeds were received to the dates the redemption proceeds were actually deposited.

Procedure:

We will select multiple samples of the completed deposit tickets for the fiscal year ended November 30, 2014 for the County Clerk Tax Redemption account and compare the information on the deposit ticket to the supporting detail. We will list any items that do not reconcile with the daily work.

Procedure:

We will examine the dates on which the County Clerk submitted redemption proceeds to the various tax buyers for the months during the year ended November 30, 2014. We will compare the dates submitted to the required dates as stated in the Illinois Compiled Statutes.

Procedure:

We will review the 1099's issued to each of the tax buyers for the year ended November 30, 2014 and compare the 1099 proceeds to the tax redemption records for the respective tax buyers. We will note any discrepancies or variances between the 1099s and the tax redemption records on file.

Procedure:

We will inquire and gain an understanding of any changes to internal control and/or the flow of transactions for the tax redemption proceeds since our last engagement.

COUNTY CLERK IMRF FUND

Procedure:

We will review the County Clerk IMRF Fund's reconciled checkbook balance, along with the completed bank reconciliation for all twelve months during the fiscal year ended November 30, 2014. While reviewing the bank reconciliations for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unreconciled items.

Procedure:

We will review selected banking transactions for all twelve months during the fiscal year ended November 30, 2014. While reviewing the banking transactions for each month in the fiscal year ended November 30, 2014, we will obtain documentation and an understanding of any unusual transactions. Unusual transactions will be defined as transactions that do not relate to IMRF activities.

Procedure:

We will examine the twelve months of completed IMRF reports for the year ended November 30, 2014 for accuracy and timeliness. We will also compare the contributions determined as per the completed reports to the banking transactions for matching purposes.

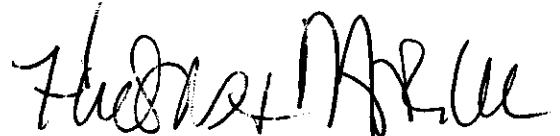
Procedure:

We will select multiple samples of the completed deposit tickets for the fiscal year ended November 30, 2014 for the County Clerk IMRF account and compare the information on the deposit ticket to the supporting detail. We will list any items that do not reconcile with the supporting detail.

Procedure:

We will inquire and gain an understanding of any changes to internal control and/or the flow of transactions for the IMRF funds since our last engagement.

Yours truly,



HUDGENS & MEYER, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Franklin County Government and the Franklin County Clerk.

Signature: *Randall R. Crocker*

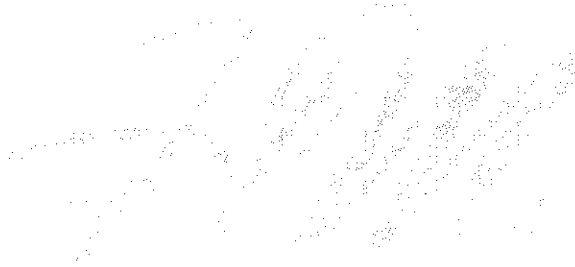
Title: Board Chairman

Date: 1/20/15

Signature: *Amy Hester*

Title: County Clerk

Date: _____



AGREEMENT No: 2015-03

AGREEMENT No: 2015-03



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2013

TABLE OF CONTENTS

Independent Auditors' Report	1-3
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4-5
Basic financial statements as of and for the year ended November 30, 2013:	
<i><u>Government-wide Financial Statements</u></i>	
Statement of Net Position	6
Statement of Activities	7
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Funds to the Statement of Activities	9
<i><u>Fund Financial Statements</u></i>	
<i><u>Governmental Funds</u></i>	
Balance Sheet - Governmental Funds	10
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	11
<i><u>Fiduciary Funds</u></i>	
Statement of Fiduciary Net Position - Fiduciary Funds.	12
Statement of Changes in Net Position - Fiduciary Funds	13
Notes to Basic Financial Statements	14-35
<u>Required Supplementary Information</u>	
IMRF Schedule of Funding Progress	36
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Cash Basis) General Fund	37-46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Cash Basis) Motor Fuel Tax Fund	47
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Cash Basis) Special County Bridge Fund	48
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Cash Basis) Federal Aid Matching Fund	49
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Cash Basis) Juvenile Detention Center Fund	50

TABLE OF CONTENTS (CONCLUDED)

Other Supplementary Information

Combining Statements and Individual Fund Schedules

Nonmajor Governmental Funds

Combining Balance Sheet - Nonmajor Governmental Funds	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds	52
<u>Special Revenue Funds</u>	
Combining Balance Sheet - Nonmajor Special Revenue Funds	53-62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds	63-72

Fiduciary Funds

Combining Statement of Fiduciary Net Position - Trust Funds	73-76
Combining Statement of Changes in Fiduciary Net Position - Trust Funds	77-80
Combining Statement of Fiduciary Net Position - Pension Trust Funds	81
Combining Statement of Changes in Fiduciary Net Position - Pension Trust Funds	82
Combining Statement of Fiduciary Net Position - Private-Purpose Trust Funds	83
Combining Statement of Changes in Fiduciary Net Position - Private-Purpose Trusts Funds	84

Assessed Valuations, Tax Rates, Tax Extensions and Collections	85
Legal Debt Margin	86
Listing of Individual Funds - Type and Primary Function - Major Funds	87
Listing of Individual Funds - Type and Primary Function - Nonmajor Special Revenue Funds.	88-92
Listing of Individual Funds - Type and Primary Function - Fiduciary Funds	93-94

SINGLE AUDIT

Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By OMB Circular A-133.	95-96
Summary of Auditors' Results	97
Schedule of Expenditures of Federal Awards.	98



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

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July 25, 2014

INDEPENDENT AUDITORS' REPORT

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois, as of November 30, 2013 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 37 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Franklin County Government Illinois' basic financial statements. The 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our report dated July 25, 2014, on our consideration of the Franklin County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Franklin County Government, Illinois' internal control over financial reporting and compliance.

Readers of this report should be aware that there is a separate Auditor's Report issued on the Franklin County Circuit Clerk's office as required by the Administrative Office of Illinois Courts. That Auditor's Report should be read in conjunction with this Auditor's Report.

Other Matter

During the fiscal year ended November 30, 2013, the Franklin County Circuit Clerk's Office learned one staff member had been accused of an attempt to defraud Franklin County Government. There is an investigation pending by law enforcement. The effect on the financial statements of Franklin County Government, Illinois as of and for the year ended November 30, 2013 is unknown as of the date of this report. Accordingly, our opinion is not modified with respect to this matter.

Respectfully submitted,


HUDGENS & MEYER, LLC
Certified Public Accountants



July 25, 2014

INDEPENDENT AUDITORS' 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

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

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, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise Franklin County Government, Illinois' basic financial statements and have issued our report thereon dated July 25, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Franklin County Government, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin County Government, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Franklin County Government, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin County Government, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an

opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters.

We noted certain matters that we reported to management of Franklin County Government in a separate letter dated July 25, 2014.

Matter of Emphasis

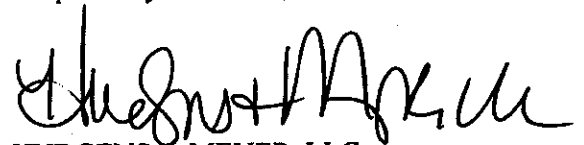
During the fiscal year ended November 30, 2013, the Franklin County Circuit Clerk's Office learned one staff member had been accused of an attempt to defraud Franklin County Government. There is an investigation pending by law enforcement. The effect on the financial statements of Franklin County Government, Illinois as of and for the year ended November 30, 2013 is unknown as of the date of this report. Accordingly, our opinion is not modified with respect to this matter.

Purpose of this Report

Readers of this report should be aware that there is a separate Auditor's Report issued on the Franklin County Circuit Clerk's office as required by the Administrative Office of Illinois Courts. That Auditor's Report should be read in conjunction with this Auditor's 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.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2013

	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 125,053
Documentary stamps inventory	1,719
Prepaid expenses	151,859
Sales tax receivable	243,758
Income tax receivable	384,803
Salary reimbursements receivable	71,402
MFT allotments receivable	65,936
Other receivables	227,019
<u>RESTRICTED ASSETS</u>	
Cash and cash equivalents	7,993,563
<u>CAPITAL ASSETS</u>	
Land	110,250
Buildings	9,307,580
Equipment	6,612,221
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(28,967,940)
<u>TOTAL ASSETS</u>	\$ 15,967,895
 <u>LIABILITIES AND NET POSITION</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 408,435
Due to others	181
General ledger overdrafts	255,815
Short-term note	295,000
Current portion of long-term debt	120,000
<u>NONCURRENT LIABILITIES</u>	
Obligation for compensated absences	969,400
Noncurrent portion of long-term debt	2,750,000
<u>TOTAL LIABILITIES</u>	\$ 4,798,831
 <u>NET POSITION</u>	
Unrestricted	\$ (763,995)
Restricted	8,100,276
Investment in capital assets, net of related debt	3,832,783
<u>TOTAL NET POSITION</u>	\$ 11,169,064

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2013**

NET (EXPENSES)
REVENUE AND CHANGES
IN NET POSITION

PROGRAM ACTIVITIES - PRIMARY GOVERNMENT	PROGRAM REVENUES			PRIMARY GOVERNMENTAL ACTIVITIES
	EXPENSES	FEEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES				
General and administrative	\$ 4,887,768	\$ 2,319,855	\$ 3,862,819	\$ 1,294,906
Debt interest payments	261,205	-	-	(261,205)
Public safety	7,072,032	1,670,726	170,546	(5,230,760)
Judiciary and court related	1,358,337	230,407	-	(1,127,930)
Transportation	3,210,501	-	1,827,269	(1,383,232)
Public health and welfare	61,944	-	-	(61,944)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 16,851,787	\$ 4,220,988	\$ 5,860,634	\$ (6,770,165)
TOTAL PRIMARY GOVERNMENT	\$ 16,851,787	\$ 4,220,988	\$ 5,860,634	\$ (6,770,165)

GENERAL REVENUES AND TRANSFERS

Taxes:

Property taxes	\$ 2,158,086
Mobile home privilege taxes	33,136
Payments in lieu of taxes	364,750
Salary and expense reimbursements	2,167,396
Interest income on investments	86,089
Interest, penalties and costs	39,205
Other expense reimbursements	215,481
Transfers in and out	284,861
TOTAL GENERAL REVENUES AND TRANSFERS	\$ 5,349,004

CHANGE IN NET POSITION

\$ (1,421,161)

NET POSITION - BEGINNING OF YEAR

12,590,225

NET POSITION - END OF YEAR

\$ 11,169,064

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2013

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS **\$ 8,594,025**

Total net position reported for governmental activities in the statement of net position are different because:

- Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. Capital assets consist of the following:

Land	110,250
Buildings	9,307,580
Equipment	6,612,221
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(28,967,940)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,870,000)
(295,000)

- The government-wide financial statements record a compensated absences liability under the economic resources method. As the fund financial statements use the current financial resources method, no liability for compensated absences is recorded. (962,744)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION **\$ 11,169,064**

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2013**

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL		
ASSETS								
Cash and cash equivalents	\$ 111,249	\$ -	\$ -	\$ -	\$ -	\$ 121,790	\$ -	\$ 233,039
Inventory	-	-	-	-	-	1,719	-	1,719
Prepaid expenses	-	-	-	-	-	151,858	-	151,858
Sales tax receivable	243,758	-	-	-	-	-	-	243,758
Income tax receivable	384,803	-	-	-	-	-	-	384,803
Salary reimbursements receivable	71,402	-	-	-	-	-	-	71,402
MFT allotments receivable	-	-	65,936	-	-	-	-	65,936
Other receivables	97,476	-	-	-	-	129,543	-	227,019
Due from other funds	-	450,000	-	-	-	-	-	450,000
Restricted assets:								
Cash and cash equivalents	-	1,530,479	1,050,881	1,330,470	-	3,973,750	-	7,885,580
TOTAL ASSETS	\$ 908,688	\$ 1,980,479	\$ 1,116,817	\$ 1,330,470	\$ -	\$ 4,378,660	\$ -	\$ 9,715,114

LIABILITIES AND FUND BALANCE

LIABILITIES								
Accounts payable	\$ 133,168	\$ -	\$ -	\$ 251,379	\$ 16,113	\$ 14,433	\$ -	\$ 415,093
General ledger overdraft	-	-	-	-	25,818	229,996	-	255,814
Lease payable	-	-	-	-	-	-	-	-
Due to other funds	450,000	-	-	-	-	-	-	450,000
Accrued salaries	182	-	-	-	-	-	-	182
Due to others	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 583,350	\$ -	\$ -	\$ 251,379	\$ 41,931	\$ 244,429	\$ -	\$ 1,121,089

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,980,479	1,116,817	1,079,091	-	3,923,889	-	8,100,276
Committed fund balance	-	-	-	-	(41,931)	210,342	-	168,411
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	325,338	-	-	-	-	-	-	325,338
TOTAL FUND BALANCE	\$ 325,338	\$ 1,980,479	\$ 1,116,817	\$ 1,079,091	\$ (41,931)	\$ 4,134,231	\$ -	\$ 8,594,025
TOTAL LIABILITIES AND FUND BALANCE	\$ 908,688	\$ 1,980,479	\$ 1,116,817	\$ 1,330,470	\$ -	\$ 4,378,660	\$ -	\$ 9,715,114

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	MAJOR FUNDS				JUVENILE DETENTION CENTER	NONMAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	OTHER GOVERNMENTAL			
REVENUES							
General property tax	\$ 899,527	\$ -	\$ 112,665	\$ -	\$ -	\$ 1,145,893	\$ 2,158,085
Mobile home privilege tax	20,542	-	1,353	-	-	11,241	33,136
Payment in lieu of tax	353,564	-	1,178	-	-	10,008	364,750
Personal property replacement tax	199,136	-	-	-	-	-	199,136
Sales tax	919,570	-	-	-	-	-	919,570
Use tax	278,049	-	-	-	-	-	278,049
Income tax	1,133,816	-	-	-	-	-	1,133,816
Salary reimbursements	504,696	-	-	-	-	-	504,696
Motor fuel tax allotments	-	833,385	-	-	-	-	833,385
Fees for services	1,227,834	-	-	888,643	-	1,820,138	3,936,615
Interest, penalties and costs	85,295	-	-	-	-	-	85,295
Interest income	10,392	-	5,241	-	-	11,227	39,997
Reimbursement of expenditures	15,348	8,298	-	8,080	-	1,104,928	1,273,776
Miscellaneous receipts	18,798	145,420	-	110	-	352,348	374,756
Federal financial assistance	246,642	3,500	-	-	-	323,076	569,718
State and local financial assistance	33,477	-	-	1,237,567	-	1,652,490	2,923,534
TOTAL REVENUES	\$ 5,946,686	\$ 841,724	\$ 120,437	\$ 2,134,400	\$ 1,237,567	\$ 6,431,349	\$ 15,628,314
EXPENDITURES							
General and administrative	\$ 2,836,231	\$ -	\$ -	\$ -	\$ -	\$ 2,793,846	\$ 5,630,077
Public safety	3,350,016	-	-	1,382,504	-	1,140,009	5,872,529
Public health and welfare	-	-	-	-	-	61,944	61,944
Judiciary and court related	848,812	-	-	-	-	709,805	1,558,617
Transportation	-	367,954	276,070	-	-	2,491,961	3,373,678
Debt service payments	57,340	-	-	-	-	290,634	347,974
Capital outlay	-	-	30,375	-	-	276,691	351,485
TOTAL EXPENDITURES	\$ 7,092,399	\$ 367,954	\$ 306,445	\$ 1,382,504	\$ 1,382,504	\$ 7,764,890	\$ 17,196,304
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,145,713)	\$ 473,770	\$ (186,008)	\$ 751,896	\$ (1,333,541)	\$ (1,567,990)	\$ (1,567,990)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 815,121	\$ -	\$ -	\$ -	\$ -	\$ 2,143,991	\$ 2,959,112
Operating transfers out	(57,788)	(559,300)	-	(897,409)	(897,409)	(750,093)	(2,264,590)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 757,333	\$ (559,300)	\$ -	\$ (897,409)	\$ (897,409)	\$ 1,393,898	\$ 694,522
CHANGE IN FUND BALANCE	\$ (388,380)	\$ (85,530)	\$ (186,008)	\$ (145,513)	\$ (145,513)	\$ 60,357	\$ (873,468)
FUND BALANCE, BEGINNING OF YEAR	713,718	1,202,347	1,265,099	103,582	103,582	4,073,874	9,467,493
FUND BALANCE, END OF YEAR	\$ 325,338	\$ 1,116,817	\$ 1,079,091	\$ (41,931)	\$ (41,931)	\$ 4,134,231	\$ 8,594,025

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2013

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ASSETS				
Cash and cash equivalents	\$ 4,808,886	\$ 411,276	\$ 35,860	\$ 5,256,022
Other receivables	-	-	-	-
Due from other funds	29,709,132	-	-	29,709,132
Due from others	34,518,018	411,276	35,860	34,965,154
TOTAL ASSETS				
	\$ 3,685,046	\$ -	\$ -	\$ 3,685,046
	960,436	-	2,112	962,548
	29,687,307	-	-	29,687,307
TOTAL LIABILITIES	\$ 34,332,789	\$ -	\$ 2,112	\$ 34,334,901
NET POSITION				
Held in trust	\$ 185,229	\$ 411,276	\$ 33,748	\$ 630,253
TOTAL NET POSITION	\$ 185,229	\$ 411,276	\$ 33,748	\$ 630,253
TOTAL LIABILITIES AND NET POSITION	\$ 34,518,018	\$ 411,276	\$ 35,860	\$ 34,965,154

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	\$ -	\$ 951,862	\$ -	\$ 951,862
Mobile home privilege tax	-	4,474	-	4,474
Payment in lieu of tax	125,144	3,983	-	129,127
Fines and fees	1,021,805	-	96,068	1,117,873
Interest income	9,290	1	3	9,294
Reimbursements	8,782	-	-	8,782
Miscellaneous	1,427,313	-	-	1,427,313
TOTAL ADDITIONS	\$ 2,592,334	\$ 960,320	\$ 96,071	\$ 3,648,725
DEDUCTIONS				
General and administrative	\$ 1,370,937	\$ 994,057	\$ 71,218	\$ 2,436,212
Judiciary and court related	330,609	-	-	330,609
TOTAL DEDUCTIONS	\$ 1,701,546	\$ 994,057	\$ 71,218	\$ 2,766,821
CHANGE IN NET POSITION	\$ 890,788	\$ (33,737)	\$ 24,853	\$ 881,904
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 391,459	\$ -	\$ -	\$ 391,459
Operating transfers out	(1,085,981)	-	-	(1,085,981)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (694,522)	\$ -	\$ -	\$ (694,522)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 196,266	\$ (33,737)	\$ 24,853	\$ 187,382
NET POSITION, BEGINNING OF YEAR	(11,037)	445,013	8,895	442,871
NET POSITION, END OF YEAR	\$ 185,229	\$ 411,276	\$ 33,748	\$ 630,253

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

NOTES TO BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

TABLE OF CONTENTS OF NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1	<u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>
	A. Financial Reporting Entity
	B. Government-Wide and Fund Financial Statements
	C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
	D. Cash and Investments
	E. Receivables and Payables
	F. Inventories
	G. Capital Assets and Depreciation
	H. Property Taxes
	I. Accounting Policy - State of Illinois Taxes
	J. Compensated Absences
	K. Due to and Due from Other Funds
	L. Net Position
	M. Restricted Assets
	N. Interfund Transfers
	O. Long-Term Debt and Deferred Debt Expense
	P. Use of Estimates
	Q. Deferred Revenue
	R. Subsequent events
NOTE 2	<u>STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY</u>
	A. Budget Policy and Basis of Budgeting
NOTE 3	<u>CASH DEPOSITS AND INVESTMENTS</u>
	A. Cash Deposits
	B. Investments
	C. Reconciliation
NOTE 4	<u>CAPITAL ASSETS</u>
NOTE 5	<u>INTERFUND RECEIVABLES AND PAYABLES</u>
NOTE 6	<u>SHORT AND LONG-TERM DEBT</u>
	A. Summary of Debt Transactions
	B. Future Debt Service Requirements
NOTE 7	<u>FACILITY MAINTENANCE</u>
NOTE 8	<u>PENSION AND RETIREMENT FUND COMMITMENTS</u>
NOTE 9	<u>EMPLOYEES' INSURANCE</u>
NOTE 10	<u>FEDERAL AND STATE GRANTS</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

TABLE OF CONTENTS OF NOTES TO BASIC FINANCIAL STATEMENTS (CONCLUDED)

NOTE 11	<u>CONTINGENCIES</u>
NOTE 12	<u>CONTINGENT LIABILITIES</u>
NOTE 13	<u>INTERFUND TRANSFERS</u>
NOTE 14	<u>CONCENTRATION OF REVENUES</u>
NOTE 15	<u>POST-EMPLOYMENT BENEFITS</u>
NOTE 16	<u>RENT EXPENSE</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Franklin County (the "County") was incorporated on January 2, 1818 under the provisions of the State of Illinois and operates as a second class county. The County has a population of approximately 39,500 residents and covers an area of 430 square miles. The County operates under the Township form of government with nine elected board members and provides the following services: public safety, highways and bridges, judiciary and court related, public health, public welfare and general administrative services.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments except as noted. The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for the establishment of governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting principles and practices of Franklin County Government are discussed in the subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the County's financial activities for the fiscal year ended November 30, 2013.

A. Financial Reporting Entity

The County defines its reporting entity in accordance with provisions established by the Governmental Accounting Standards Board (GASB). GASB requirements for inclusion of component units are based upon whether the County's governing body has a significant amount of financial accountability for another entity. The County is accountable if it appoints a voting majority of an entity's governing body and is able to impose its will on that entity, or there is a potential for the entity to provide specific financial benefits to, or impose specific financial burdens on the County. Based on these requirements, no other entities are considered to be component units of the County. The government-wide financial statements incorporate all governmental activities for which the County is financially accountable.

Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments. The County has no significant influence over the management, budget or policies of the related organizations.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the *Statement of Net Position* and the *Statement of Activities*. These statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been eliminated from these statements but have not been eliminated in the process of consolidation. Governmental activities, which are normally supported by taxes and intergovernmental, revenues are reported separately. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

The *Statement of Net Position* presents the reporting entity's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

- 1) *Invested in capital assets*, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Government-Wide Financial Statements (Concluded)

- 2) *Restricted net position* results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) *Unrestricted net position* consists of net position which does not meet the definition of the two preceding categories. Unrestricted net position often is designated, to indicate that management does not consider it to be available for general operation. Unrestricted net position often has constraints on resources which are imposed by management, but can be removed or modified.

The *Statement of Activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with distinct functional activity. Program revenues include: (1) charges for services which report fees, fines, and forfeitures, and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. Fiduciary activities are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Fund, Special County Bridge Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund and the Juvenile Detention Center Fund are major governmental funds. All other governmental funds are reported in one column labeled "Other Governmental Funds." The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position in the government-wide statements. The net change in the fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide statements.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Special County Bridge Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund and the Juvenile Detention Center Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The fund financial statements present information about the County's funds, including its governmental and fiduciary funds. Separate statements for each fund category – *governmental and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported in a separate column.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Fund Balance Classification

The County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASBS No. 54) in 2011, as required. The purpose of GASB 54 is to improve the consistency and usefulness of the fund balance information to the financial user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Governmental Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified Redevelopment Inventories, and Prepaid Items as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2013.

- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The County would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

Government-wide and Fund Financial Statements.

The County classifies net position in the government-wide and fund financial statements as follows:

- **Net Investment in Capital Assets:** includes the County's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted:** includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The County typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- **Unrestricted:** typically includes unrestricted liquid assets. The County Board has the authority to revisit or alter this designation.

The County Board has not adopted a formal minimum fund balance policy.

Reconciliation of Government-wide and Fund Financial Statements

The financial statements include a reconciliation between fund balance on the Government-Wide Statement of Net Position and the Fund Balance Sheet. The principal element of that difference is the capital assets reported as net of related debt and accumulated depreciation.

The financial statements also include a reconciliation between the Government-Wide State *Statement of Activities* and the Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The principal element of that difference is that 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Net Position and a Statement of Changes in Net Position. The County's Fiduciary funds represent Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as explained above.

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition, uses, and balances of the County's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the County's governmental major funds:

General Fund – The General Fund is the general operating fund of the County. All general tax revenues and other receipts not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund provides for general operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

Special County Bridge Fund – The Special County Bridge Fund is a special revenue fund used for the receipt and disbursement of local funds for county road and bridge construction and repair.

Juvenile Detention Center Fund – The Juvenile Detention Center Fund is a special revenue fund used to account for the receipt and subsequent disbursement of fees charged and reimbursements received for housing juvenile inmates.

Motor Fuel Tax Fund – The Motor Fuel Tax Fund is a special revenue fund used for the receipt and disbursement of local funds for county road, maintenance, construction and repair.

Federal Aid Matching – The Federal Aid Matching Fund is a special revenue fund used for the receipt and disbursement of local funds for road maintenance matching program.

Additionally, the government reports the following fund types:

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust Funds – Trust funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The County maintains trust funds for special taxing districts, the Tax Collector, and for other miscellaneous purposes.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Concluded)

Pension Trust Funds – Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Private-Purpose Trust Funds – Private-purpose trust funds are used to account for trust arrangements under which principal or interest benefit specific individuals, private organizations, or other governments – but not the reporting government.

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

The financial statements of the County are prepared in accordance with generally accepted accounting principles (GAAP). The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The County's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within funds). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for the general obligation bond principal and interest which are reported as expenditures in the year due.

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$29,687,307 for 2012 payable 2013 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2013 that will not be billed or received until after November 30, 2013. This nonexchange transaction has been recorded in the Tax Collector's fund, which is reported as a Trust Fund. The installment due dates for real estate taxes are typically around August 1, and October 1, of each calendar year.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Concluded)

Major revenue sources susceptible to accrual include: sales and use taxes, property taxes, intergovernmental revenues, and investment income. In general, fines, fees, forfeitures, and other miscellaneous sources of revenue are recognized when cash is received because they are generally not measurable until actually received. Interest on investments is not considered being available until received and therefore is recognized as revenue at that time.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

The County allocated indirect expenses primarily comprised of central governmental services to operating functions and programs benefiting from those services. Central services include overall County management, centralized budgetary formulation and oversight, accounting, financial reporting, payroll, procurement contracting and oversight, investing and cash management, personnel services, and other central administrative services. Allocations are charged to programs based on use of central services determined by various allocation methodologies. These charges are separately reported in the statement of activities. As a matter of policy, certain functions that use significant central services are not charged for the use of these services. These functions or programs include police, corrections, emergency management, and certain divisions within public services.

D. Cash and Investments

The County Treasurer pools cash resources of its various funds, except those of certain special revenue and trust funds, to facilitate the management of cash during the year. The Circuit Clerk maintains an investment pool for all funds of the Circuit Clerk. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Interest income earned on pooled investments is distributed to the appropriate funds based on the average daily balance of the investments of each fund. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value.

All cash and investments of the government and fiduciary funds are considered highly liquid, as these funds participate in the Treasurer's pool or the Circuit Clerk's pool. Consequently, these are considered to be cash and cash equivalents for financial statement purposes.

E. Receivables and Payables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. All payables are reported at their gross value.

F. Inventories

Inventory, where reported, is valued at cost. Inventory items consist of documentary stamps on hand for future sale by the county clerk and road sign materials for use by 911. Reported inventory is offset by a fund balance reserve, which indicates that they do not constitute "available spendable resources", even though they are a component of net current assets.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets and Depreciation

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Donated assets are stated at fair value on the date donated. Assets purchased or constructed with grants are also recorded at cost. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are expensed as incurred. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

<u>Description</u>	<u>Years</u>
Buildings & Improvements	20-50
Equipment	5-20
Automobiles	5
Software	3
Roads & Bridges	10-50
Other Infrastructure	10-50

H. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on the first day of the levy year and may be paid in two equal installments. The first 2012 payable 2013 real estate tax installment was due on or before approximately August 1, 2013 and the second installment was due on or before approximately October 1, 2013. The County receives its portion of significant distributions of tax receipts approximately one month after these due dates.

I. Accounting Policy - State of Illinois Taxes

The reserve for special revenue purposes includes motor fuel tax allotments received by the County to be used for future projects as approved by the State.

J. Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time permanent employees to specified maximums. The Sheriff's department union contract limits the carryover amount to 80 hours of vacation time per year. The Circuit Clerk's office, States Attorney's office, and Assessor's office are limited by their union contracts to the carryover of 175 hours of vacation time per year. All other union contracts limit the carryover amount to 140 hours of vacation time per year. Sick and personal leave cannot accumulate from year to year to be used as compensated time off.

Employees can accumulate sick days to subsequently be paid into the applicable IMRF plan. There is currently no limit on how many days may be accumulated for payment into the applicable IMRF plan. Elected and appointed officials are not eligible to accumulate vacation or sick hours. The liability for compensated absences as of November 30, 2013 is recorded as a long-term liability in the government-

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Concluded)

wide financial statements. Because the amount due in one year is not reasonably determined, there is no short-term liability recorded. A liability for compensated absences has not been recorded in the fund financial statements. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used. The liability for these compensated absences attributable to the governmental activities will be liquidated primarily by the General Fund.

K. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

L. Net Position

The unreserved net position for governmental funds represents the amount available for budgeting future operations. The reserved net position for governmental funds represents the amount that has been legally identified for specific purposes.

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

M. Restricted Assets

Restricted assets are comprised of cash and cash equivalents and investments and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements.

N. Interfund Transfers

In the fund financial statements, the County has the following types of transactions among funds:

Transfers – Legally authorized transfers are reported when incurred as “transfers in” by the recipient fund and as “transfers out” by the disbursing fund.

Due to/Due from – Other obligations between funds that are not deemed transfers that have not been repaid as of the end of the fiscal year are recorded as “Due to other funds” by the fund incurring the obligation and as “Due from other funds” by the fund having extended the obligation.

O. Long-Term Debt and Deferred Debt Expense

In the government-wide financial statements, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method. The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. The governmental fund financial statements also recognize the payment of interest, debt principal and issuance costs as expenditures of the current period.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

P. 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

Q. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

R. Subsequent Events

Subsequent events have been evaluated by management through July 25, 2014, the date of this report.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Policy and Basis of Budgeting

The County annually prepares a budget and an appropriations ordinance which includes most general, special revenue, and trust type funds. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in the estimated revenues and/or appropriations. The budget information presented reflects the originally adopted budget and any adopted modifications. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

Each fund's budget and appropriations ordinance is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board.

The budgets for all funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected; and expenditures are budgeted in the year that the applicable claim is expected to be issued. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for annually budgeted funds lapse at fiscal year end.

Prior to August 31 of each year, all departments submit requests for appropriations to the County Board so that an annual budget for the next fiscal year may be prepared. The annual budget is prepared by fund, function, and object, and includes information on the prior year, current year estimates, and requested appropriations for the next fiscal year.

Prior to December 1, the proposed budget is presented by the County Board for review. The Board holds all applicable public hearings and may add to, subtract from, or change appropriations, but may not, however, change the form of the budget. All changes made must be changed by an affirmative vote of the County Board.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONCLUDED)

The County's department heads and elected officials may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Board.

If requested, the Board may, by two-thirds vote of all its members, make supplemental or emergency appropriations from available resources and may reduce or transfer appropriations among funds or departments.

NOTE 3 CASH DEPOSITS AND INVESTMENTS

The County is allowed to invest in securities as authorized by the Public Funds Investment Act of the Illinois Compiled Statutes, Chapter 30, Section 235/2.

A. Cash Deposits

As of November 30, 2013, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$13,118,827. The cumulative bank balance of these cash and investment deposits was \$14,109,609. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The following further categorizes the deposits held as of November 30, 2013 by risk category.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, it is the County's policy generally to limit investments to 180 days or less. Consequently, repurchase agreements, money market accounts, and certificates of deposit are classified as cash equivalents.

Credit Risk

In compliance with Illinois State law, County investments are limited to obligations of the United States of America, obligations guaranteed by the United States of America where the payment of principal and interest are guaranteed by the United States of America, obligations of the State of Illinois or any other state, or any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law, special time deposit accounts, and certificates of deposit.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of November 30, 2013, the government's bank balance of \$13,118,827 was exposed to custodial credit risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 4,604	\$ -
FDIC Insured	3,568,914	3,584,689
Covered by collateralized or pledged securities	9,545,309	10,524,920
Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 13,118,827</u>	<u>\$ 14,109,609</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

Concentration of Credit Risk

To promote competition in rates and service cost, and to limit the risk of institutional failure, County deposits and investments may be placed with multiple institutions. Therefore the Franklin County Treasurer designates certain banks and trust companies as depositories and establishes maximum deposit levels for each. Investments are also allowable through a public treasurer's investment pool created under Section 17 of the State Treasurer Act.

B. Investments

Generally, the County's investing activities are managed under the custody of the County Treasurer. The Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System. County funds may be invested in those instruments listed in the County's Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes Chapter 30, Section 235/2. As of November 30, 2013, the County had several certificates of deposit, which are considered cash equivalents, and no investments.

C. Reconciliation

The following is a reconciliation of the County's deposit and investment balances as of November 30, 2013 for the primary government:

	<u>Cash & Cash Equivalents & Overdrafts</u>	<u>Investments</u>	<u>Restricted Assets</u>	<u>Total Governmental Funds Balance Sheet</u>
Cash and cash equivalents	\$ (22,775)	\$ -	\$ 7,885,580	\$ 7,862,805
Total	\$ (22,775)	\$ -	\$ 7,885,580	\$ 7,862,805
		<u>Governmental Funds Balance Sheet</u>	<u>Fiduciary Funds Statement of Fiduciary NET POSITION</u>	<u>Total</u>
Cash and cash equivalents, net		\$ (22,775)	\$ 5,256,022	\$ 5,233,247
Restricted assets - cash and cash equivalents		7,885,580	-	7,885,580
Total		\$ 7,862,805	\$ 5,256,022	\$ 13,118,827

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2013 is as follows:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 4 CAPITAL ASSETS (CONTINUED)

<u>Governmental Activities:</u>	<u>November 30, 2012</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30, 2013</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
<i>Total capital assets not being depreciated:</i>	<u>\$ 110,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,250</u>
<i>Capital assets being depreciated:</i>				
Buildings	\$ 9,307,580	\$ -	\$ -	\$ 9,307,580
Infrastructure - Road	10,801,484	351,485	-	11,152,969
Infrastructure - Bridges	8,399,947	-	-	8,399,947
Equipment - General	1,755,008	-	-	1,755,008
Equipment - Highway	1,773,662	-	-	1,773,662
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	633,168	-	-	633,168
Equipment - Office	1,050,835	-	-	1,050,835
Automobiles	811,342	-	-	811,342
Furniture & Fixtures	395,420	-	-	395,420
Software	50,336	-	-	50,336
<i>Total capital assets being depreciated:</i>	<u>\$ 35,208,987</u>	<u>\$ 351,485</u>	<u>\$ -</u>	<u>\$ 35,560,472</u>
<i>Less accumulated depreciation for:</i>				
Buildings	\$ 6,255,904	\$ 259,759	\$ -	\$ 6,515,663
Infrastructure - Road	9,681,104	49,505	-	9,730,609
Infrastructure - Bridges	6,354,816	175,868	-	6,530,684
Equipment - General	1,112,699	97,782	-	1,210,481
Equipment - Highway	1,682,875	88,649	-	1,771,524
Equipment - Voting	230,205	25	-	230,230
Equipment - Public Safety	654,972	10,817	-	665,789
Equipment - Office	1,053,590	14,740	-	1,068,330
Automobiles	764,562	38,723	-	803,285
Furniture & Fixtures	381,326	8,602	-	389,928
Software	50,254	1,163	-	51,417
<i>Total accumulated depreciation:</i>	<u>\$ 28,222,307</u>	<u>\$ 745,633</u>	<u>\$ -</u>	<u>\$ 28,967,940</u>
<i>Total capital assets being depreciated, net:</i>	<u>\$ 6,986,680</u>	<u>\$ (394,148)</u>	<u>\$ -</u>	<u>\$ 6,592,532</u>
<i>Governmental activities capital assets, net:</i>	<u>\$ 7,096,930</u>	<u>\$ (394,148)</u>	<u>\$ -</u>	<u>\$ 6,702,782</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>	
General government	\$ 351,454
Public safety	60,270
Judiciary & court related	4,166
Transportation	329,743
	329,743
<u>Total depreciation expense</u>	\$ 745,633

Capital Outlay Additions Reconciliation:

Capital outlay additions per Note 4 above	\$ 351,485
<u>Capital outlay purchases per the fund financial statements</u>	\$ 351,485

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2013 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special County Bridge	General Fund	\$ 450,000
		\$ 450,000

Total Interfund Receivables and Payables as Presented in the Fund Financial Statements

\$ 450,000

Reconciliation of Fund Financial Statements with Trust Funds:

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 450,000
Interfund Receivables - Trust Funds	-
<u>Total Interfund Receivables</u>	\$ 450,000

Total Interfund Payables Presented in the Fund Financial Statements	\$ 450,000
Interfund Payables - Trust Funds	-
<u>Total Interfund Payables</u>	\$ 450,000

Purpose of interfund payables and receivables:

The funds with interfund payables collect fees and record payroll expenses that are due to other funds at the end of each month. The majority of the fees collected and payroll collected by the funds are due and payable to the General Fund. Therefore, the General Fund will record a corresponding receivable.

Non-Routine Interfund Payable:

During the fiscal year ended November 30, 2013, the County General Fund incurred a material interfund payable due to the Special County Bridge Fund in the amount of \$450,000. The interfund payable was

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

incurred to enable the County General Fund to meet its cash flow obligations at the time, inclusive of payroll obligations. As of November 30, 2013, the balance on this internal fund borrowing was \$450,000.

NOTE 6 SHORT AND LONG-TERM DEBT

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds) by the County to 2.875 percent of its assessed valuation.

Therefore, the County's legal debt limitation and legal debt margin as of November 30, 2013 was \$8,137,929. and \$5,267,929., respectively.

The Franklin County Board is subject to the provisions of 50 ILCS 405/1, which allows them to borrow funds for specified purposes. The County Board entered into a long-term debt arrangement with Peoples National Bank on August 29, 2005 for the construction of a juvenile detention center. This debt was refinanced on April 1, 2012 in the form of alternate revenue bonds. The refinanced debt will be fully paid on December 1, 2028. This refinanced debt agreement bonded \$2,910,000. for 16 years at interest rates ranging 2.7% - 5.9%. The bond agreement calls for semi-annual interest and annual principal payments. The combined annual debt and interest payments range from \$185,393 to \$244,800 per year.

The Franklin County Joint Emergency Telephone System Board is subject to the provisions of 50 ILCS 20/14.1, which allows them to borrow funds temporarily for specified purposes. The 911 Board entered into a long-term lease agreement with the Government Capital Corporation on September 16, 2008 for the purchase of recording equipment. Peoples National Bank served as the local lender. The long-term lease expired on July 22, 2013. This lease agreement financed \$96,384 for 58 months at 6.70% interest. The lease agreement called for monthly payments of \$1,949.83 to be made to Peoples National Bank for 58 months.

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2013 follows:

	November 30, 2012	Additions	Deductions	November 30, 2013	Principal Amounts Due in One Year
Compensated Absences	\$ 1,065,400	\$ -	\$ (96,000)	\$ 969,400	Undeterminable
Detention Center Loan	2,910,000	-	(40,000)	2,870,000	120,000
Short-term Loan	-	295,000	-	295,000	-
911 Equipment Lease	15,217	-	(15,217)	-	-
Total	\$ 3,990,617	\$ 295,000	\$ (151,217)	\$ 4,134,400	\$ 120,000

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 6 LONG-TERM DEBT (CONCLUDED)

B. Future Debt Service Requirements

The future debt service requirements for the remaining long-term debt are as follows:

Juvenile Detention Center Loan

Dated: April 1, 2012

Interest Rate: 2.7% - 5.9%

Original Principal: \$2,910,000

Maturity Date: December 1, 2028

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 120,000	\$ 120,065	\$ 240,065
2015	130,000	112,930	242,930
2016	135,000	105,382	240,382
2017	145,000	97,683	242,683
2018	150,000	84,587	234,587
2019-2023	845,000	282,741	1,127,741
2024-2028	1,345,000	208,913	1,553,913
<u>Total</u>	<u>\$ 2,870,000</u>	<u>\$ 1,012,301</u>	<u>\$ 3,882,301</u>

The Statement of Net Position reflects an amount to be provided for long-term debt totaling \$2,870,000. \$2,750,000 is presented as a noncurrent liability and \$140,000. is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2013 the County incurred \$261,205. of interest expense, of which all was expensed.

Compensated absences are liquidated by the General Fund when incurred. The Juvenile Detention Center loan payments are also paid by the General Fund and the Juvenile Detention Center Fund.

NOTE 7 FACILITY MAINTENANCE

Per the Provisions of the Illinois Compiled Statutes, the Franklin County Sheriff provides for the maintenance of all Franklin County facilities, inclusive of the Franklin County Jail.

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)

Franklin County Government contributes under two separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), and for all other covered county employees (Regular).

Plan Description

Franklin County Government's defined benefit pension plan for Regular and SLEP employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. Franklin County Government's plan is affiliated with the Illinois Municipal Retirement

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Plan Description (Concluded)

Fund (IMRF), an agent multiple- employer plan. 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 financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer rate for calendar year 2013 was 11.26% of payroll for Regular IMRF and 21.14% of payroll for SLEP of annual covered payroll. The employer annual required contribution rate for calendar year 2013 was 11.26% for Regular members and 21.93% for SLEP members. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For calendar year ended December 31, 2013, Franklin County Government's actual contributions for pension cost for Regular members were \$577,186 and \$156,455 for SLEP members. Its required contribution for calendar year 2013 for Regular members were \$577,186 and \$162,302 for SLEP members.

Three-Year Trend Information for the Regular IMRF and SLEP IMRF Plan

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
<u>Regular</u>			
12/31/13	\$ 577,186	100%	\$0
12/31/12	569,382	91%	0
12/31/11	531,146	84%	0
<u>SLEP</u>			
12/31/13	\$ 162,302	96%	\$0
12/31/12	162,517	92%	0
12/31/11	150,330	87%	0

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of the assets. The County Regular IMRF

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

Plan's and SLEP IMRF Plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress

Regular IMRF

As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 82.60% funded. The actuarial accrued liability for benefits was \$13,343,602 and the actuarial value of assets was \$11,021,448, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,322,154. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$5,125,987 and the ratio of the UAAL to the covered payroll was 45.30%.

SLEP IMRF

As of December 31, 2013, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 65.35% funded. The actuarial accrued liability for benefits was \$3,298,971 and the actuarial value of assets was \$2,155,885, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,143,086. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$740,091 and the ratio of the UAAL to the covered payroll was 154%.

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits

NOTE 9 EMPLOYEES' INSURANCE

The Franklin County Government Health Insurance Fund provides health and welfare benefits to substantially all employees of the Franklin County Government. For a detailed description of the Plan's provisions, participants should consult the plan agreement.

NOTE 10 FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the grant of funds. Any liability for reimbursement that may arise as the result of these audits is not believed to be material.

NOTE 11 CONTINGENCIES

The County carries liability and excess liability insurance coverage in the event of damages awarded under various types of lawsuits, if any. Potential losses are recognized in the financial statements once a range of potential loss is determined. At this time there are no potential losses recognized in the financial statements.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 12 CONTINGENT LIABILITIES

The County participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of November 30, 2013, the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual funds or the overall financial position of the County.

NOTE 13 INTERFUND TRANSFERS

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, Sheriff, and States Attorney. All other interfund transfers made during the fiscal year ended November 30, 2013 are also listed below:

Summary by Fund

Transfers in and out by fund at November 30, 2013 are as follows:

<u>Fund</u>	<u>November 30, 2013</u>	
	<u>Transfers from</u>	<u>Transfers to</u>
2013 Certificate & Interest Fund	\$ -	\$ 46,069
Animal Control	34,800	-
Bond and Interest Fund	-	243,365
Capital Improvement Fund		20,000
Circuit Clerk	689,840	-
County Clerk	544,177	-
County Highway	100	589,792
Federal Housing	79,978	
Forfeitures	108,008	
Fringe Benefits	-	1,233,165
General Fund	57,788	815,121
Juvenile Detention	897,409	-
Land Management	46,496	
Mobile Home Privelidge	157,157	
Motor Fuel Tax	559,300	-
Recycling	-	11,600
Sheriff County Forfeiture	5,588	
Sheriff's Fees	161,228	-
Social Security Administration	4,200	-
Tax Collector	4,502	391,459
Total	\$ 3,350,571	\$ 3,350,571

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2013

NOTE 13 INTERFUND TRANSFERS (CONCLUDED)

Reconciliation of Fund Financial Statements with Trust Funds:

Total Transfers In Presented in the Fund Financial Statements	\$ 2,959,112
Transfers In - Trust Funds	391,459
<u>Total Transfers In</u>	<u>\$ 3,350,571</u>
Total Transfers Out Presented in the Fund Financial Statements	\$ 2,264,590
Transfers Out - Trust Funds	1,085,981
<u>Total Transfers Out</u>	<u>\$ 3,350,571</u>

NOTE 14 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2013. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2013 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 919,570
Income Tax	1,133,816
Personal Property Replacement Tax	199,136
Use Tax	278,049
State and local financial assistance	2,923,534
<u>Total received from the State of Illinois</u>	<u>\$ 5,454,105</u>

NOTE 15 POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 8, the County provides post-employment benefit options for healthcare, life insurance, and dental insurance to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with County ordinances, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, disability due to line of duty, and whether the employee has vested in the respective retirement plan. The County funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for all or a portion of the cost with the County recognized for post-employment benefits. Expenses for post-retirement healthcare benefits are recognized as eligible employee claims are paid.

NOTE 16 RENT EXPENSE

The Franklin County Highway Department encounters rent income and expense between the various funds it maintains. Generally, the Highway General Fund has purchased equipment and provides the funding for payroll and fringe benefits expenses during the year. The other funds, such as Motor Fuel Tax, that incur projects during the year and utilize the equipment and manpower paid for by the Highway General Fund will reimburse the Highway General Fund for these expenses. These transactions have been disclosed in the financial statements as operating transfers in and out. For the fiscal year ended November 30, 2013, the Highway General Fund received \$589,792. in rent income from other Highway Funds that has been disclosed in the financial statements as transfers in from other funds.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2013

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
Regular						
12/31/13	11,021,448	13,343,602	2,322,154	82.60%	5,125,987	45.30%
12/31/12	9,358,286	12,199,511	2,841,225	76.71%	5,038,782	56.39%
12/31/11	8,817,840	11,284,371	2,466,531	78.14%	4,755,109	51.87%
SLEP						
12/31/13	2,155,885	3,298,971	1,143,086	65.35%	740,091	154.45%
12/31/12	2,097,925	3,369,277	1,271,352	62.27%	759,072	167.49%
12/31/11	2,113,067	3,224,803	1,111,736	65.53%	746,426	148.94%

Regular IMRF

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$13,117,142. On a market basis, the funded ratio would be 98.30%.

SLEP IMRF

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,756,046. On a market basis, the funded ratio would be 83.54%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Franklin County. They do not include accounts for retirees. The actuarial accrued liability for retirees is 100% funded.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

-37-

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 1,030,000	\$ 1,030,000	\$ 1,013,857	\$ (16,143)
Income tax	1,180,070	1,180,070	1,290,406	110,336
Personal property replacement tax	222,000	222,000	231,219	9,219
Use tax	193,000	193,000	213,635	20,635
Inheritance tax				
States Attorney's salary reimbursement	144,000	144,000	156,733	12,733
Supervisor of Assessment's salary reimbursement	25,000	25,000	26,542	1,542
Public Defender salary reimbursement	60,000	60,000	59,994	(6)
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	35,000	35,000	237,760	202,760
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	1,042,550	1,042,550	1,027,764	(14,786)
Payments in lieu of tax	378,000	378,000	334,151	(43,849)
Interest, penalties and costs	98,000	98,000	85,295	(12,705)
General Fund interest income - all general fund accounts	13,500	13,500	10,392	(3,108)
County Clerk - fees	342,000	342,000	367,059	25,059
Sheriff - fees	196,000	196,000	206,058	10,058
Police training	10,000	10,000	13,846	3,846
Circuit Clerk - clerk fees	359,000	359,000	325,057	(33,943)
Circuit Clerk - fines	661,000	661,000	547,497	(113,503)
Circuit Clerk - jail fees	3,000	3,000	5,358	2,358
Circuit Clerk - arrestee medical cost fees	10,000	10,000	12,493	2,493
Court fund fees	50,000	50,000	47,090	(2,910)
States Attorney - fees	48,000	48,000	47,890	(110)
Public Defender - fees				
County Treasurer - fees	15,000	15,000	16,145	1,145
Supervisor of Assessment - fees	4,500	4,500	2,972	(1,528)
Animal control fees	45,700	45,700	64,366	18,666
Animal registration fees	36,000	36,000	34,800	(1,200)
Liquor license fees	5,000	5,000	6,850	1,850
Franchise fees	5,000	5,000	13,638	8,638
Flood control	117,000	117,000	85,848	(31,152)
Indemnity fund overage	16,000	16,000	16,000	
Refunds/overpayments	1,000	1,000	5,904	4,904
Juvenile detention center housing	120,000	120,000	120,000	
Federal detention services	120,000	120,000	169,480	49,480
Street value fines			(583)	(583)
Building permit fees	2,000	2,000	2,600	600
Miscellaneous income	660,000	660,000	460,294	(199,706)
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Insurance reimbursements	10,000	10,000	5,377	(4,623)
Restitution medical expense reimbursements	2,500	2,500	2,922	422
State of Illinois reimbursement for Election judges salaries	8,000	8,000	5,200	(2,800)
SSA collection	3,000	3,000	3,800	800
Reimbursement - gas and transportation	11,900	11,900		(11,900)
Reimbursement - food detention center			11,903	11,903
Supt of Schools reimbursement	44,200	44,200	44,201	1
Corps of Eng & RL patrol	27,500	27,500	34,777	7,277
Reimbursement from 911	156,000	156,000	137,461	(18,539)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Reimbursement from State's Attorney for violent services	\$ 58,900	\$ 58,900	\$ 32,256	\$ (26,644)
Dispatcher - City of Benton	128,300	128,300	125,417	(2,883)
Violent services reimbursement grant	-	-	14,714	14,714
Juvenile Detention Center	-	-	-	-
Total Receipts	\$ 7,697,620	\$ 7,697,620	\$ 7,676,438	\$ (21,182)
Disbursements:				
Total for all County Offices	\$ 7,697,620	\$ 7,697,620	\$ 7,515,988	\$ 181,632
Total Disbursements	\$ 7,697,620	\$ 7,697,620	\$ 7,515,988	\$ 181,632
Excess (Deficit) of Receipts over Disbursements	\$ -	\$ -	\$ 160,450	\$ 160,450
Fund Balance, Beginning of year				
Modified accrual basis of accounting adjustments			713,718	
			(548,830)	
Fund Balance (GAAP), End of year			\$ 325,338	
General County				
Personal Services				
911 salary	\$ 156,000	\$ 156,000	\$ 113,502	\$ 42,498
911 part-time salary	-	-	25,256	(25,256)
Sick pay and vacation pay out	50,000	50,000	29,649	20,351
Hospitalization insurance	867,000	867,000	990,101	(123,101)
Total Personal Services	\$ 1,073,000	\$ 1,073,000	\$ 1,158,508	\$ (85,508)
Contractual Services				
Postage expense	\$ 50,000	\$ 50,000	\$ 52,367	\$ (2,367)
Accounting services	73,500	73,500	72,706	794
Computer, phone and internet	1,500	1,500	1,208	292
Special County Prosecutor	15,000	15,000	17,707	(2,707)
Total Contractual Services	\$ 140,000	\$ 140,000	\$ 143,988	\$ (3,988)
Outside Contracts				
Comp maintenance software/Harris	\$ 14,000	\$ 14,000	\$ 15,842	\$ (1,842)
Comp maintenance software/Devnet	44,250	44,250	48,406	(4,156)
Comp maintenance - hardware	36,000	36,000	37,967	(1,967)
Computer supplies	2,144	2,144	1,196	948
Greater Egypt Planning Comm	9,900	9,900	9,890	10
Computer and Website Expenses	5,000	5,000	5,069	(69)
Detention loan payment	57,340	57,340	57,340	-
Total Outside Contracts	\$ 168,634	\$ 168,634	\$ 175,710	\$ (7,076)
Commodities				
Travel and training	\$ 5,000	\$ 5,000	\$ 8,031	\$ (3,031)
Office supplies (copy machine)	12,500	12,500	14,711	(2,211)
Total Commodities	\$ 17,500	\$ 17,500	\$ 22,742	\$ (5,242)
Other Expenses				
Transfer-PPRT and others	\$ 42,000	\$ 42,000	\$ 41,249	\$ 751
Transfer- 2013 Cert & Interest Fund	46,100	46,100	46,069	31
Miscellaneous	500	500	1,650	(1,150)
Donations	12,000	12,000	11,050	950
Loan payment to County Highway	450,000	450,000	450,000	-
Total Other Expenses	\$ 550,600	\$ 550,600	\$ 550,018	\$ 582
Total General County	\$ 1,949,734	\$ 1,949,734	\$ 2,050,966	\$ (101,232)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
County Board				
<u>Personal Services</u>				
Salary-Board Chairman	\$ 13,200	\$ 13,200	\$ 13,200	\$ -
Per diem- salary Board Member	57,600	57,600	57,599	1
County Board Secretary	27,720	27,720	27,686	34
<u>Total Personal Services</u>	<u>\$ 98,520</u>	<u>\$ 98,520</u>	<u>\$ 98,485</u>	<u>\$ 35</u>
<u>Contractual Services</u>				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Board travel	-	-	-	-
Publication and printing	3,000	3,000	2,862	138
<u>Total Contractual Services</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 6,462</u>	<u>\$ 138</u>
<u>Commodities</u>				
Office supplies	\$ 2,000	\$ 2,000	\$ 2,224	\$ (224)
<u>Total Commodities</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,224</u>	<u>\$ (224)</u>
<u>Other Expenses</u>				
Transfer -Recycling Program 17	\$ 12,100	\$ 12,100	\$ 11,719	\$ 381
Miscellaneous	1,000	1,000	1,030	(30)
<u>Total Other Expenses</u>	<u>\$ 13,100</u>	<u>\$ 13,100</u>	<u>\$ 12,749</u>	<u>\$ 351</u>
<u>Capital outlay</u>				
Building improvements	\$ 1,000	\$ 1,000	\$ 660	\$ 340
<u>Total Capital Outlay</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 660</u>	<u>\$ 340</u>
Total County Board	\$ 121,220	\$ 121,220	\$ 120,580	\$ 640
County Clerk				
<u>Personal Services</u>				
Salary-elected officer	\$ 55,953	\$ 55,953	\$ 55,895	\$ 58
Salary-full time	175,400	175,400	139,779	35,621
Salary-part time/overtime	1,000	1,000	7,938	(6,938)
<u>Total Personal Services</u>	<u>\$ 232,353</u>	<u>\$ 232,353</u>	<u>\$ 203,612</u>	<u>\$ 28,741</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ 65	\$ (65)
Register birth & death	500	500	312	188
Revenue stamps	50,000	50,000	60,000	(10,000)
Restoration of records	500	500	1,516	(1,016)
<u>Total Contractual Services</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 61,893</u>	<u>\$ (10,893)</u>
<u>Commodities</u>				
Office supplies	\$ 12,000	\$ 12,000	\$ 6,875	\$ 5,125
<u>Total Commodities</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 6,875</u>	<u>\$ 5,125</u>
Total County Clerk	\$ 295,353	\$ 295,353	\$ 272,380	\$ 22,973
County Treasurer				
<u>Personal Services</u>				
Salary-elected officer	\$ 55,953	\$ 55,953	\$ 55,895	\$ 58
Salary-full time	117,000	117,000	116,175	825
Salary-part time/overtime/budget prep	10,000	10,000	9,326	674
<u>Total Personal Services</u>	<u>\$ 182,953</u>	<u>\$ 182,953</u>	<u>\$ 181,396</u>	<u>\$ 1,557</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Contractual Services				
Publication and printing	\$ 12,000	\$ 12,000	\$ 11,085	\$ 915
Total Contractual Services	\$ 12,000	\$ 12,000	\$ 11,085	\$ 915
Commodities				
Office supplies and equipment	\$ 5,000	\$ 5,000	\$ 2,716	\$ 2,284
Total Commodities	\$ 5,000	\$ 5,000	\$ 2,716	\$ 2,284
Total County Treasurer	\$ 199,953	\$ 199,953	\$ 195,197	\$ 4,756
Circuit Clerk				
Personal Services				
Salary-elected officer	\$ 55,953	\$ 55,953	\$ 55,895	\$ 58
Salary-full time	169,700	169,700	163,813	5,887
Salary-part time/overtime	15,000	15,000	4,743	10,257
Total Personal Services	\$ 240,653	\$ 240,653	\$ 224,451	\$ 16,202
Contractual Services				
Travel	\$ -	\$ -	\$ -	\$ -
Total Contractual Services	\$ -	\$ -	\$ -	\$ -
Commodities				
Office expenses	\$ 10,000	\$ 10,000	\$ 8,315	\$ 1,685
Total Commodities	\$ 10,000	\$ 10,000	\$ 8,315	\$ 1,685
Total Circuit Clerk	\$ 250,653	\$ 250,653	\$ 232,766	\$ 17,887
Sheriff				
Personal Services				
Salary-elected officer	\$ 62,446	\$ 62,446	\$ 62,384	\$ 62
Salary-full time	1,671,000	1,671,000	1,647,958	23,042
Salary-part time	61,500	61,500	75,276	(13,776)
Salary-Rend Lake patrol	16,000	16,000	21,649	(5,649)
Salary-holiday pay	110,000	110,000	118,288	(8,288)
Salary-overtime	145,000	145,000	136,989	8,011
Total Personal Services	\$ 2,065,946	\$ 2,065,946	\$ 2,062,544	\$ 3,402
Contractual Services				
Maintenance-vehicles	\$ 30,000	\$ 30,000	\$ 28,636	\$ 1,364
Maintenance-equipment	12,000	12,000	8,847	3,153
Telephone	-	-	320	(320)
Postage and postage meter	4,000	4,000	3,823	177
Leads	5,300	5,300	-	5,300
Training	16,000	16,000	10,941	5,059
Medical	118,000	118,000	120,717	(2,717)
Housing	70,000	70,000	71,786	(1,786)
Food	165,000	165,000	163,841	1,159
Total Contractual Services	\$ 420,300	\$ 420,300	\$ 408,911	\$ 11,389
Commodities				
Office supplies	\$ 12,000	\$ 12,000	\$ 7,448	\$ 4,552
Gas/oil and transportation	83,000	83,000	84,414	(1,414)
Operating supplies offices	5,000	5,000	2,512	2,488
Uniforms-officers	27,000	27,000	25,314	1,686
Photography supplies	-	-	-	-

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Total Commodities</u>	\$ 127,000	\$ 127,000	\$ 119,688	\$ 7,312
<u>Other Expenses</u>				
Miscellaneous	\$ 750	\$ 750	\$ 19,603	\$ (18,853)
Officer expense-bonds	3,400	3,400	4,780	(1,380)
<u>Total Other Expenses</u>	\$ 4,150	\$ 4,150	\$ 24,383	\$ (20,233)
<u>Capital outlay</u>				
Facilities, equipment/search/rescue	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Facilities, supplies-merit BD	1,500	1,500	625	875
Facilities, supplies-firing range	2,500	2,500	2,663	(163)
Facilities, equipment	10,000	10,000	6,554	3,446
Inmate supplies	10,000	10,000	13,649	(3,649)
Vehicles, radios-new cars-strip	22,000	22,000	20,676	1,324
<u>Total Capital Outlay</u>	\$ 50,000	\$ 50,000	\$ 48,167	\$ 1,833
<u>Total Sheriff</u>	\$ 2,667,396	\$ 2,667,396	\$ 2,663,693	\$ 3,703
<u>Coroner</u>				
<u>Personal Services</u>				
Salary-elected official	\$ 32,500	\$ 32,500	\$ 32,206	\$ 294
Salary-part time	9,400	9,400	13,148	(3,748)
Salary-jurors	-	-	-	-
<u>Total Personal Services</u>	\$ 41,900	\$ 41,900	\$ 45,354	\$ (3,454)
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ 933	\$ (933)
Maintenance-vehicles	500	500	60	440
Other professional service/report-deputy	4,000	4,000	6,985	(2,985)
<u>Total Contractual Services</u>	\$ 4,500	\$ 4,500	\$ 7,978	\$ (3,478)
<u>Medical</u>				
Autopsy expenses	\$ 65,000	\$ 65,000	\$ 88,694	\$ (23,694)
<u>Total Medical</u>	\$ 65,000	\$ 65,000	\$ 88,694	\$ (23,694)
<u>Commodities</u>				
Office supplies	\$ 500	\$ 500	\$ 829	\$ (329)
<u>Total Commodities</u>	\$ 500	\$ 500	\$ 829	\$ (329)
<u>Other Expenses</u>				
Miscellaneous/Refunds	\$ 31,400	\$ 31,400	\$ -	\$ 31,400
<u>Total Other Expenses</u>	\$ 31,400	\$ 31,400	\$ -	\$ 31,400
<u>Total Coroner</u>	\$ 143,300	\$ 143,300	\$ 142,855	\$ 445
<u>Superintendent of Regional Education Services</u>				
<u>Personal Services</u>				
Salary-full time	\$ 72,785	\$ 72,785	\$ 72,703	\$ 82
<u>Total Personal Services</u>	\$ 72,785	\$ 72,785	\$ 72,703	\$ 82
<u>Total Superintendent of Schools</u>	\$ 72,785	\$ 72,785	\$ 72,703	\$ 82
<u>State's Attorney</u>				
<u>Personal Services</u>				

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>	<u>ACTUAL (CASH BASIS)</u>	
Salary-elected officer	\$ 166,510	\$ 166,510	\$ 166,508	\$ 2
Salary-full time	86,900	86,900	84,214	2,686
Salary-Assistant State's Attorney	166,900	166,900	158,322	8,578
Salary-Violent Crime	38,700	38,700	41,209	(2,509)
Salary-Violent Crime Advocate	16,900	16,900	16,861	39
<u>Total Personal Services</u>	<u>\$ 475,910</u>	<u>\$ 475,910</u>	<u>\$ 467,114</u>	<u>\$ 8,796</u>
<u>Contractual Services</u>				
Telephone	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-
Publication and printing	-	-	-	-
Medical expert witness fee	10,000	10,000	5,873	4,127
<u>Total Contractual Services</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,873</u>	<u>\$ 4,127</u>
<u>Outside Contracts</u>				
Computer fees	\$ 2,000	\$ 2,000	\$ 2,156	\$ (156)
Appellate pros project	13,000	13,000	13,000	-
Transcript fee	10,000	10,000	7,766	2,234
<u>Total Outside Contracts</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 22,922</u>	<u>\$ 2,078</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 15,000	\$ 15,000	\$ 17,113	\$ (2,113)
<u>Total Commodities</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 17,113</u>	<u>\$ (2,113)</u>
<u>Total State's Attorney</u>	<u>\$ 525,910</u>	<u>\$ 525,910</u>	<u>\$ 513,022</u>	<u>\$ 12,888</u>
<u>Supervisor of Assessments</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ 53,343	\$ 53,343	\$ 53,283	\$ 60
Salary-full time	118,000	118,000	108,144	9,856
Salary-part time	-	-	-	-
<u>Total Personal Services</u>	<u>\$ 171,343</u>	<u>\$ 171,343</u>	<u>\$ 161,427</u>	<u>\$ 9,916</u>
<u>Contractual Services</u>				
Publication and printing	\$ 2,200	\$ 2,200	\$ 2,645	\$ (445)
<u>Total Contractual Services</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ 2,645</u>	<u>\$ (445)</u>
Office supplies and equipment	\$ 3,000	\$ 3,000	\$ 3,401	\$ (401)
<u>Total Commodities</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,401</u>	<u>\$ (401)</u>
<u>Total Supervisor of Assessments</u>	<u>\$ 176,543</u>	<u>\$ 176,543</u>	<u>\$ 167,473</u>	<u>\$ 9,070</u>
<u>Election</u>				
<u>Personal Services</u>				
Salary-full time	\$ 28,568	\$ 28,568	\$ 22,063	\$ 6,505
Salary-part time	35,000	35,000	22,299	12,701
Salary-election judges	22,000	22,000	22,330	(330)
<u>Total Personal Services</u>	<u>\$ 85,568</u>	<u>\$ 85,568</u>	<u>\$ 66,692</u>	<u>\$ 18,876</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Contractual Services				
Travel-election judges	\$ 2,000	\$ 2,000	\$ 1,510	\$ 490
Publication and printing	45,000	45,000	68,715	(23,715)
Poll preparation	3,000	3,000	950	2,050
Election Mapping	5,000	5,000	-	5,000
Optical scan voting system	20,000	20,000	8,458	11,542
Total Contractual Services	\$ 75,000	\$ 75,000	\$ 79,633	\$ (4,633)
Commodities				
Office supplies	\$ 5,000	\$ 5,000	\$ 2,398	\$ 2,602
Total Commodities	\$ 5,000	\$ 5,000	\$ 2,398	\$ 2,602
Capital Outlay				
New Voter Reg/Hardware/Software	\$ 10,000	\$ 10,000	\$ 192	\$ 9,808
Total Capital Outlay	\$ 10,000	\$ 10,000	\$ 192	\$ 9,808
Total Election	\$ 175,568	\$ 175,568	\$ 148,915	\$ 26,653
Public Defender				
Personal Services				
Salary-appointed officer	\$ 90,000	\$ 90,000	\$ 88,986	\$ 1,014
Salary-part time	3,495	3,495	3,495	-
Total Personal Services	\$ 93,495	\$ 93,495	\$ 92,481	\$ 1,014
Contractual Services				
Assistant public defender	\$ 58,000	\$ 58,000	\$ 41,014	\$ 16,986
Medical Witness Fee	3,000	3,000	8,725	(5,725)
Total Contractual Services	\$ 61,000	\$ 61,000	\$ 49,739	\$ 11,261
Commodities				
Office expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Commodities	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total Public Defender	\$ 155,995	\$ 155,995	\$ 143,720	\$ 12,275
Probation Office				
Personal Services				
Reimburse Jefferson County	\$ 93,000	\$ 93,000	\$ 84,137	\$ 8,863
Salary-part time clerical-circuit wide	-	-	-	-
Total Personal Services	\$ 93,000	\$ 93,000	\$ 84,137	\$ 8,863
Total Probation Office	\$ 93,000	\$ 93,000	\$ 84,137	\$ 8,863
Board of Review				
Personal Services				
Salary-appointed officers	\$ 13,300	\$ 13,300	\$ 12,817	\$ 483
Total Personal Services	\$ 13,300	\$ 13,300	\$ 12,817	\$ 483
Board of Review	\$ 13,300	\$ 13,300	\$ 12,817	\$ 483
Circuit Court				
Personal Services				
Salary-judges and expenses	\$ 7,000	\$ 7,000	\$ 6,568	\$ 432
Salary-jurors	9,000	9,000	4,818	4,182
Total Personal Services	\$ 16,000	\$ 16,000	\$ 11,386	\$ 4,614

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u> <u>(CASH BASIS)</u>	<u>VARIANCE WITH</u> <u>FINAL BUDGET</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>
	<u>ORIGINAL</u> <u>BUDGET</u>	<u>FINAL</u> <u>REVISED</u> <u>BUDGET</u>		
<u>Contractual Services</u>				
Publication and printing	\$ 1,200	\$ 1,200	\$ 154	\$ 1,046
Court appointed attorney fees	50,000	50,000	64,141	(14,141)
Court ordered transcripts	5,000	5,000	3,383	1,617
Meals-dieting of jurors	3,000	3,000	1,947	1,053
Total Contractual Services	\$ 59,200	\$ 59,200	\$ 69,625	\$ (10,425)
<u>Commodities</u>				
Office supplies	\$ 8,000	\$ 8,000	\$ 5,141	\$ 2,859
Miscellaneous	5,500	5,500	-	5,500
Total Commodities	\$ 13,500	\$ 13,500	\$ 5,141	\$ 8,359
Total Circuit Court	\$ 88,700	\$ 88,700	\$ 86,152	\$ 2,548
<u>Public Building and Grounds</u>				
<u>Personal Services</u>				
Salary-Janitor court house	\$ 29,300	\$ 29,300	\$ 33,462	\$ (4,162)
Salary-part time/probation and state's attorney	13,000	13,000	12,665	335
Total Personal Services	\$ 42,300	\$ 42,300	\$ 46,127	\$ (3,827)
<u>Contractual Services</u>				
Maintenance building/county building	\$ 500	\$ 500	\$ 138	\$ 362
Maintenance building/court house	47,000	47,000	21,766	25,234
Maintenance building/jail	154,700	154,700	74,465	80,235
Maintenance equipment/county jail	25,000	25,000	21,319	3,681
Maintenance-probation/state's attorney	2,000	2,000	1,214	786
Utilities-telephone	49,000	49,000	50,812	(1,812)
Utilities-electric and gas	130,500	130,500	119,587	10,913
Utilities-water	24,000	24,000	23,660	340
Other professional service pest control	5,000	5,000	6,441	(1,441)
Janitorial service/jail contract	9,500	9,500	9,500	-
Janitorial service county building contract	9,900	9,900	9,900	-
Sanitation	5,200	5,200	5,592	(392)
Total Contractual Services	\$ 462,300	\$ 462,300	\$ 344,394	\$ 117,906
<u>Commodities</u>				
Operating supplies county building	\$ 2,700	\$ 2,700	\$ 2,317	\$ 383
Operating supplies court house	3,500	3,500	3,982	(482)
Operating supplies county jail	22,000	22,000	21,385	615
Total Commodities	\$ 28,200	\$ 28,200	\$ 27,684	\$ 516
<u>Capital outlay</u>				
Operating supplies/kitchen	\$ 11,000	\$ 11,000	\$ 10,179	\$ 821
Operating supplies/probation and state's attorney	2,200	2,200	2,183	17
Total Other Expenses	\$ 13,200	\$ 13,200	\$ 12,362	\$ 838
Total Public Building and Grounds	\$ 546,000	\$ 546,000	\$ 430,567	\$ 115,433

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Animal Control</u>				
<u>Personal Services</u>				
Salary-full time	\$ 50,000	\$ 50,000	\$ 47,440	\$ 2,560
Salary-part time	12,500	12,500	16,152	(3,652)
Overtime	5,100	5,100	6,515	(1,415)
Total Personal Services	\$ 67,600	\$ 67,600	\$ 70,107	\$ (2,507)
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 2,500	\$ 2,500	\$ 1,651	\$ 849
Maintenance-pound	1,500	1,500	2,996	(1,496)
Telephone	1,700	1,700	1,247	453
Other professional services/Dr. Clark	4,000	4,000	10,023	(6,023)
Total Contractual Services	\$ 9,700	\$ 9,700	\$ 15,917	\$ (6,217)
<u>Commodities</u>				
Office supplies	\$ 100	\$ 100	\$ 102	\$ (2)
Gasoline and oil	5,000	5,000	7,292	(2,292)
Operating supplies	4,500	4,500	3,426	1,074
Total Commodities	\$ 9,600	\$ 9,600	\$ 10,820	\$ (1,220)
<u>Other Expenses</u>				
Uniforms	\$ 500	\$ 500	\$ 992	\$ (492)
Miscellaneous	15,800	15,800	-	15,800
Total Other Expenses	\$ 16,300	\$ 16,300	\$ 992	\$ 15,308
Total Animal Control	\$ 103,200	\$ 103,200	\$ 97,836	\$ 5,364
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 32,800	\$ 32,800	\$ 32,850	\$ (50)
Deputy director	7,210	7,210	7,202	8
Total Personal Services	\$ 40,010	\$ 40,010	\$ 40,052	\$ (42)
<u>Contractual Services</u>				
Maintenance-equipment	\$ 7,000	\$ 7,000	\$ 6,972	\$ 28
Computer services/software licenses	2,000	2,000	1,868	132
Publication and printing	500	500	37	463
Telecommunications	2,000	2,000	1,587	413
Training	1,000	1,000	1,725	(725)
Total Contractual Services	\$ 12,500	\$ 12,500	\$ 12,189	\$ 311
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	\$ 164	\$ 336
Fuel cost	5,000	5,000	6,707	(1,707)
Office supplies	1,000	1,000	398	602
Total Commodities	\$ 6,500	\$ 6,500	\$ 7,269	\$ (769)
<u>Other Expenses</u>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	\$ -	\$ -

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Capital outlay</u>				
Equipment & supplies	\$ 10,000	\$ 10,000	\$ 8,547	\$ 1,453
<u>Total Capital Outlay</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 8,547</u>	<u>\$ 1,453</u>
<u>Total Emergency Services and Disaster Agency</u>	<u>\$ 69,010</u>	<u>\$ 69,010</u>	<u>\$ 68,057</u>	<u>\$ 953</u>
<u>Contingencies</u>				
<u>Other Expenses</u>				
Contingency	\$ -50,000	\$ 50,000	\$ 12,152	\$ 37,848
<u>Total Other Expenses</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 12,152</u>	<u>\$ 37,848</u>
<u>Total Contingencies</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 12,152</u>	<u>\$ 37,848</u>
<u>Total for all County Offices</u>	<u>\$ 7,697,620</u>	<u>\$ 7,697,620</u>	<u>\$ 7,515,988</u>	<u>\$ 181,632</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
MOTOR FUEL TAX FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Motor Fuel Tax Allotments	\$ 820,000	\$ 820,000	\$ 888,147	\$ 68,147
Miscellaneous	5,000	5,000	3,500	(1,500)
Interest income	12,000	12,000	4,839	(7,161)
<u>TOTAL REVENUES</u>	<u>\$ 837,000</u>	<u>\$ 837,000</u>	<u>\$ 896,486</u>	<u>\$ 59,486</u>
<u>EXPENDITURES</u>				
Transportation	\$ 1,009,250	\$ 1,009,250	\$ 898,647	\$ 110,603
Capital outlay	100,000	100,000	-	100,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,109,250</u>	<u>\$ 1,109,250</u>	<u>\$ 898,647</u>	<u>\$ 210,603</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (272,250)</u>	<u>\$ (272,250)</u>	<u>\$ (2,161)</u>	<u>\$ 270,089</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (272,250)</u>	<u>\$ (272,250)</u>	<u>\$ (2,161)</u>	<u>\$ 270,089</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,202,347	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			<u>(83,369)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,116,817</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
SPECIAL COUNTY BRIDGE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Reimbursements for expenditures	\$ 50,000	\$ 50,000	\$ 118,236	\$ 68,236
Miscellaneous	-	-	-	-
Interest income	20,000	20,000	8,298	(11,702)
<u>TOTAL REVENUES</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 126,534</u>	<u>\$ 56,534</u>
<u>EXPENDITURES</u>				
Transportation	\$ 505,000	\$ 505,000	\$ 237,693	\$ 267,307
Capital outlay	650,000	650,000	44,419	605,581
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,155,000</u>	<u>\$ 1,155,000</u>	<u>\$ 282,112</u>	<u>\$ 872,888</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,085,000)</u>	<u>\$ (1,085,000)</u>	<u>\$ (155,578)</u>	<u>\$ 929,422</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Operating transfers out	(470,000)	(470,000)	(450,000)	20,000
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>\$ 20,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (1,105,000)</u>	<u>\$ (1,105,000)</u>	<u>\$ (155,578)</u>	<u>\$ 949,422</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			2,108,873	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			27,184	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,980,479</u>	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
FEDERAL AID MATCHING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 20,000	\$ 20,000	\$ 0	\$ (20,000)
Property tax	153,250	153,250	144,715	(8,535)
Interest income	13,000	13,000	5,241	(7,759)
TOTAL REVENUES	\$ 186,250	\$ 186,250	\$ 149,956	\$ (36,294)
EXPENDITURES				
Transportation	\$ 70,000	\$ 70,000	\$ 29,788	\$ 40,212
Capital outlay	445,000	445,000	30,375	414,625
TOTAL EXPENDITURES	\$ 515,000	\$ 515,000	\$ 60,163	\$ 454,837
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (328,750)	\$ (328,750)	\$ 89,793	\$ 418,543
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Operating transfers out	(60,000)	(60,000)	-	60,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (55,000)	\$ (55,000)	\$ -	\$ 55,000
CHANGE IN FUND BALANCE	\$ (383,750)	\$ (383,750)	\$ 89,793	\$ 473,543
FUND BALANCE, BEGINNING OF YEAR			1,265,099	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			(275,801)	
FUND BALANCE (GAAP), END OF YEAR			\$ 1,079,091	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
JUVENILE DETENTION CENTER FUND
FOR THE YEAR ENDED NOVEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Salary Reimbursements & Rental Income	\$ 2,548,660	\$ 2,548,660	\$ 2,168,391	\$ (380,269)
Miscellaneous	-	-	110	110
Interest income	-	-	-	-
TOTAL REVENUES	\$ 2,548,660	\$ 2,548,660	\$ 2,168,501	\$ (380,159)
EXPENDITURES				
Public safety	\$ 1,551,129	\$ 1,551,129	\$ 1,383,873	\$ 167,256
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 1,551,129	\$ 1,551,129	\$ 1,383,873	\$ 167,256
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 997,531	\$ 997,531	\$ 784,628	\$ (212,903)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(997,531)	(997,531)	(886,975)	110,556
TOTAL OTHER FINANCING SOURCES (USES)	\$ (997,531)	\$ (997,531)	\$ (886,975)	\$ 110,556
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (102,347)	\$ (102,347)
FUND BALANCE, BEGINNING OF YEAR			103,582	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			(43,166)	
FUND BALANCE (GAAP), END OF YEAR			\$ (41,931)	

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2013

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 121,790	\$ 121,790
MFT allotments receivable	-	-
Prepayments	151,858	151,858
Documentary stamps inventory	1,719	1,719
Other receivables	129,543	129,543
Due from other funds	-	-
Restricted assets:		
Cash and cash equivalents	3,973,750	3,973,750
<u>TOTAL ASSETS</u>	<u>\$ 4,378,660</u>	<u>\$ 4,378,660</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 14,433	\$ 14,433
Due to other funds	-	-
Due to others	-	-
Lease payable	-	-
Accrued salaries	-	-
General ledger overdraft	229,996	229,996
<u>TOTAL LIABILITIES</u>	<u>\$ 244,429</u>	<u>\$ 244,429</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ -	\$ -
Restricted fund balance	3,923,889	3,923,889
Committed fund balance	210,342	210,342
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,134,231</u>	<u>\$ 4,134,231</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,378,660</u>	 <u>\$ 4,378,660</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013

	SPECIAL REVENUE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES		
General property tax	\$ 1,145,893	\$ 1,145,893
Mobile home privilege tax	11,241	11,241
Payment in lieu of tax	10,008	10,008
Motor fuel tax allotments	993,884	993,884
Fees for services	1,820,138	1,820,138
Interest income	11,227	11,227
Miscellaneous receipts	352,348	352,348
Federal financial assistance	323,076	323,076
State and local financial assistance	658,606	658,606
Reimbursements	1,104,928	1,104,928
TOTAL REVENUES	\$ 6,431,349	\$ 6,431,349
EXPENDITURES		
General and administration	\$ 2,793,846	\$ 2,793,846
Public safety	1,140,009	1,140,009
Public health and welfare	61,944	61,944
Judiciary and court related	709,805	709,805
Transportation	2,491,961	2,491,961
Debt principal and interest payments	290,634	290,634
Capital outlay	276,691	276,691
TOTAL EXPENDITURES	\$ 7,764,890	\$ 7,764,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,333,541)	\$ (1,333,541)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	\$ 2,143,991	\$ 2,143,991
Operating transfers out	(750,093)	(750,093)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,393,898	\$ 1,393,898
CHANGE IN FUND BALANCE	\$ 60,357	\$ 60,357
FUND BALANCE, BEGINNING OF YEAR	4,073,874	4,073,874
FUND BALANCE, END OF YEAR	\$ 4,134,231	\$ 4,134,231

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	77,041	-	-
Inventory	-	-	-	-	1,719	-	-
Other receivables	-	-	-	-	88,597	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	820,890	726,765	185,936	500,155	274,380	2,250	-
TOTAL ASSETS	\$ 820,890	\$ 726,765	\$ 185,936	\$ 500,155	\$ 441,737	\$ 2,250	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	820,890	722,461	185,936	500,155	435,220	2,250	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 820,890	\$ 722,461	\$ 185,936	\$ 500,155	\$ 435,220	\$ 2,250	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 820,890	\$ 726,765	\$ 185,936	\$ 500,155	\$ 441,737	\$ 2,250	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2013

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	74,817	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	56,295	65,577	121,919	-	69,849	14,365	92,558
TOTAL ASSETS	\$ 56,295	\$ 65,577	\$ 121,919	\$ 74,817	\$ 69,849	\$ 14,365	\$ 92,558
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ -	\$ 777
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	98,218	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 98,218	\$ 271	\$ -	\$ 777
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	56,295	65,577	121,919	(23,401)	69,578	14,365	91,781
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 56,295	\$ 65,577	\$ 121,919	\$ (23,401)	\$ 69,578	\$ 14,365	\$ 91,781
TOTAL LIABILITIES AND FUND BALANCE	\$ 56,295	\$ 65,577	\$ 121,919	\$ 74,817	\$ 69,849	\$ 14,365	\$ 92,558

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

	RECORDING & COMPUTER	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	25,933	74,182	890	30,028	-	17,188	-
TOTAL ASSETS	\$ 25,933	\$ 74,182	\$ 890	\$ 30,028	\$ -	\$ 17,188	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	25,933	74,182	890	29,902	-	17,188	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 25,933	\$ 74,182	\$ 890	\$ 29,902	\$ -	\$ 17,188	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 25,933	\$ 74,182	\$ 890	\$ 30,028	\$ -	\$ 17,188	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013**

	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	3,925	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	22,824	254,281	1,092	-	2,282	2,508	16,162
TOTAL ASSETS	\$ 22,824	\$ 254,281	\$ 5,017	\$ -	\$ 2,282	\$ 2,508	\$ 16,162
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 86	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	25,436	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 25,522	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	22,824	254,281	5,017	(25,522)	2,282	-	16,162
Committed fund balance	-	-	-	-	-	2,508	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 22,824	\$ 254,281	\$ 5,017	\$ (25,522)	\$ 2,282	\$ 2,508	\$ 16,162
TOTAL LIABILITIES AND FUND BALANCE	\$ 22,824	\$ 254,281	\$ 5,017	\$ -	\$ 2,282	\$ 2,508	\$ 16,162

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013**

	STATE'S ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	2,480	82,619	28	3,199	7,510	-	113,650
TOTAL ASSETS	\$ 2,480	\$ 82,619	\$ 28	\$ 3,199	\$ 7,510	\$ -	\$ 113,650
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	32,493	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,493	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	2,480	82,619	28	3,199	7,510	(32,493)	113,650
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 2,480	\$ 82,619	\$ 28	\$ 3,199	\$ 7,510	\$ (32,493)	\$ 113,650
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,480	\$ 82,619	\$ 28	\$ 3,199	\$ 7,510	\$ -	\$ 113,650

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013**

	METH ISU FEDERAL GRANT	SHERIFF'S FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES
ASSETS							
Cash and cash equivalents	\$ -	\$ 10,125	\$ -	\$ -	\$ -	\$ -	\$ 3,679
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	11,630	8,668	-	155,018	-
TOTAL ASSETS	\$ -	\$ 10,125	\$ 11,630	\$ 8,668	\$ -	\$ 155,018	\$ 3,679
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,352	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	17,048	-	-	-	4,515	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 17,048	\$ -	\$ -	\$ -	\$ 4,515	\$ 2,352	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	(17,048)	10,125	11,630	8,668	(4,515)	152,666	3,679
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (17,048)	\$ 10,125	\$ 11,630	\$ 8,668	\$ (4,515)	\$ 152,666	\$ 3,679
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 10,125	\$ 11,630	\$ 8,668	\$ -	\$ 155,018	\$ 3,679

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	188	24,092	-	16,138	-	4,837	-
TOTAL ASSETS	\$ 188	\$ 24,092	\$ -	\$ 16,138	\$ -	\$ 4,837	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	188	24,092	-	16,138	-	-	-
Committed fund balance	-	-	-	-	-	4,837	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 188	\$ 24,092	\$ -	\$ 16,138	\$ -	\$ 4,837	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 188	\$ 24,092	\$ -	\$ 16,138	\$ -	\$ 4,837	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 NOVEMBER 30, 2013

	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	DRUG ENFORCEMENT
\$	-	\$	-	\$	-	\$	-
			37,021				
	6,010		2	2,127	8,905	8,840	2,802
\$	6,010	\$	37,023	\$ 2,127	\$ 8,905	\$ 8,840	\$ 2,802

ASSETS

Cash and cash equivalents
 MFT allotments receivable
 Prepaid expenses
 Inventory
 Other receivables
 Due from other funds
 Restricted assets:

Cash and cash equivalents

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable
 Due to others
 General ledger overdraft
 Lease payable
 Accrued payroll
 Due to other funds

TOTAL LIABILITIES

FUND BALANCE

Nonspendable fund balance
 Restricted fund balance
 Committed fund balance
 Assigned fund balance
 Unassigned fund balance

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013**

	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	DRUG COURT FUND	STATES ATTORNEY RECORDS AUTOMATION	SHERIFF'S GRANTS	2013 CERTIFICATE & INTEREST REPAYMENT
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92
MFT allotments receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	112,978	-	3,080	2,284	-	-
TOTAL ASSETS	\$ 112,978	\$ -	\$ 3,080	\$ 2,284	\$ -	\$ 92
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	112,978	-	3,080	2,284	-	-
Committed fund balance	-	-	-	-	-	92
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 112,978	\$ -	\$ 3,080	\$ 2,284	\$ -	\$ 92
TOTAL LIABILITIES AND FUND BALANCE	\$ 112,978	\$ -	\$ 3,080	\$ 2,284	\$ -	\$ 92

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

	CAPITAL IMPROVEMENT TRUST	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND	RHSP CONTESTED	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS					
Cash and cash equivalents	\$ 98,356	\$ 1,609	\$ -	\$ 7,929	\$ 121,790
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	151,858
Inventory	-	-	-	-	1,719
Other receivables	-	-	-	-	129,543
Due from other funds	-	-	-	-	-
Restricted assets:	-	-	-	-	-
Cash and cash equivalents	-	-	18,356	-	3,973,750
TOTAL ASSETS	\$ 98,356	\$ 1,609	\$ 18,356	\$ 7,929	\$ 4,378,660
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 14,433
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	229,996
Lease payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 244,429
FUND BALANCE					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	-	-	3,923,889
Committed fund balance	98,356	1,609	18,356	7,929	210,342
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 98,356	\$ 1,609	\$ 18,356	\$ 7,929	\$ 4,134,231
TOTAL LIABILITIES AND FUND BALANCE	\$ 98,356	\$ 1,609	\$ 18,356	\$ 7,929	\$ 4,378,660

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI
REVENUES							
General property tax	\$ 131,953	\$ 335,484	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	1,428	3,616	-	-	-	-	-
Payment in lieu of tax	1,271	3,220	-	-	-	-	-
Motor fuel tax allotments	-	-	-	993,884	-	-	-
Fees for services	-	-	-	-	408,607	-	-
Interest income	3,192	1,188	523	2,672	2,505	-	-
Miscellaneous	1,326	15,409	-	1,345	-	-	-
Reimbursements	22,631	231,188	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	40,350	-
State and local financial assistance	-	-	71,958	-	-	-	-
TOTAL REVENUES	\$ 161,801	\$ 590,105	\$ 72,481	\$ 997,901	\$ 411,112	\$ 40,350	\$ -
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	372,133	-	656
Public health and welfare	-	-	-	-	-	41,353	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	112,019	1,334,192	-	1,045,750	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	10,486	33,303	-	-	-	-	-
TOTAL EXPENDITURES	\$ 122,505	\$ 1,367,495	\$ -	\$ 1,045,750	\$ 372,133	\$ 41,353	\$ 656
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 39,296	\$ (777,390)	\$ 72,481	\$ (47,849)	\$ 38,979	\$ (1,003)	\$ (656)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ 589,792	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(100)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 589,692	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 39,296	\$ (187,698)	\$ 72,481	\$ (47,849)	\$ 38,979	\$ (1,003)	\$ (656)
FUND BALANCE, BEGINNING OF YEAR	781,594	910,159	113,455	548,004	396,241	3,253	656
FUND BALANCE, END OF YEAR	\$ 820,890	\$ 722,461	\$ 185,936	\$ 500,155	\$ 435,220	\$ 2,250	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE
REVENUES							
General property tax	\$ -	\$ -	\$ 286,145	\$ 392,311	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	2,936	3,261	-	-	-
Payment in lieu of tax	-	-	2,614	2,903	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	79,207	65,607	-	-	49,063	360	48,844
Interest income	26	-	25	-	21	3	47
Miscellaneous	-	-	23	50	-	-	-
Reimbursements	-	-	174,363	382,851	-	2,000	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 79,233	\$ 65,607	\$ 466,106	\$ 781,376	\$ 49,084	\$ 2,363	\$ 48,891
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 510,463	\$ 795,200	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	131,895	113,879	-	-	66,531	12,122	165,651
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 131,895	\$ 113,879	\$ 510,463	\$ 795,200	\$ 66,531	\$ 12,122	\$ 165,651
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (52,662)	\$ (48,272)	\$ (44,357)	\$ (13,824)	\$ (17,447)	\$ (9,759)	\$ (116,760)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,600	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,600	\$ -
CHANGE IN FUND BALANCE	\$ (52,662)	\$ (48,272)	\$ (44,357)	\$ (13,824)	\$ (17,447)	\$ 1,841	\$ (116,760)
FUND BALANCE, BEGINNING OF YEAR	108,957	113,849	166,276	(9,577)	87,025	12,524	208,541
FUND BALANCE, END OF YEAR	\$ 56,295	\$ 65,577	\$ 121,919	\$ (23,401)	\$ 69,578	\$ 14,365	\$ 91,781

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	RECORDING & COMPUTER	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	38,109	11,198	-	-	-	2,820	-
Interest income	2	33	2	7	-	5	-
Miscellaneous	-	-	1,064	11,488	-	-	-
Reimbursements	-	-	-	-	4,200	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 38,111	\$ 11,231	\$ 1,066	\$ 11,495	\$ 4,200	\$ 2,825	\$ -
EXPENDITURES							
General and administrative	\$ 26,309	\$ 6,338	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	5,642	1,037	-	-	55
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	1,728	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 26,309	\$ 6,338	\$ 5,642	\$ 1,037	\$ -	\$ 1,728	\$ 55
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 11,802	\$ 4,893	\$ (4,576)	\$ 10,458	\$ 4,200	\$ 1,097	\$ (55)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(4,200)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (4,200)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 11,802	\$ 4,893	\$ (4,576)	\$ 10,458	\$ -	\$ 1,097	\$ (55)
FUND BALANCE, BEGINNING OF YEAR	14,131	69,289	5,466	19,444	-	16,091	55
FUND BALANCE, END OF YEAR	\$ 25,933	\$ 74,182	\$ 890	\$ 29,902	\$ -	\$ 17,188	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	15,473	132,417	34,881	-	-	-	-
Interest income	2	54	5	-	-	-	-
Miscellaneous	-	-	-	-	399	343	-
Reimbursements	-	39,530	-	-	-	218,349	-
Federal financial assistance	-	-	-	83,578	-	-	41,684
State and local financial assistance	-	-	-	-	-	-	22,675
TOTAL REVENUES	\$ 15,475	\$ 172,001	\$ 34,886	\$ 83,578	\$ 399	\$ 218,692	\$ 64,359
EXPENDITURES							
General and administrative	\$ -	\$ 72,465	\$ -	\$ -	\$ -	\$ 1,352,400	\$ -
Public safety	249	-	-	80,418	458	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	49,074
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 249	\$ 72,465	\$ -	\$ 80,418	\$ 458	\$ 1,352,400	\$ 49,074
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 15,226	\$ 99,536	\$ 34,886	\$ 3,160	\$ (59)	\$ (1,133,708)	\$ 15,285
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,233,165	\$ -
Operating transfers out	-	-	(34,800)	-	(5,588)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (34,800)	\$ -	\$ (5,588)	\$ 1,233,165	\$ -
CHANGE IN FUND BALANCE	\$ 15,226	\$ 99,536	\$ 86	\$ 3,160	\$ (5,647)	\$ 99,457	\$ 15,285
FUND BALANCE, BEGINNING OF YEAR	7,598	154,745	4,931	(28,682)	7,929	(96,949)	877
FUND BALANCE, END OF YEAR	\$ 22,824	\$ 254,281	\$ 5,017	\$ (25,522)	\$ 2,282	\$ 2,508	\$ 16,162

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	7,174	9,025	-	2,433	6,465	666	22,480
Interest income	-	24	-	2	-	-	32
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	11,923	-
State and local financial assistance	-	-	4,625	-	-	6,142	-
TOTAL REVENUES	\$ 7,174	\$ 9,049	\$ 4,625	\$ 2,435	\$ 6,467	\$ 18,731	\$ 22,512
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,780
Public safety	-	6,724	-	-	-	-	-
Public health and welfare	-	-	5,257	3,212	-	-	-
Judiciary and court related	520	-	-	-	6,203	7,655	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 520	\$ 6,724	\$ 5,257	\$ 3,212	\$ 6,203	\$ 7,655	\$ 17,780
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,654	\$ 2,325	\$ (632)	\$ (777)	\$ 264	\$ 11,076	\$ 4,732
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 6,654	\$ 2,325	\$ (632)	\$ (777)	\$ 264	\$ 11,076	\$ 4,732
FUND BALANCE, BEGINNING OF YEAR	(4,174)	80,294	660	3,976	7,246	(43,569)	108,918
FUND BALANCE, END OF YEAR	\$ 2,480	\$ 82,619	\$ 28	\$ 3,199	\$ 7,510	\$ (32,493)	\$ 113,650

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	METH ISU FEDERAL GRANT	SHERIFFS FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	158,058	-	4,162	-	-	550,629
Interest income	-	-	-	4	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	38,403	-	-	-	41,910	-	-
State and local financial assistance	-	-	37,231	-	-	500,000	-
TOTAL REVENUES	\$ 38,403	\$ 158,058	\$ 37,231	\$ 4,166	\$ 41,910	\$ 500,000	\$ 550,629
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	48,852	222	30,352	3,364	37,307	473,920	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 48,852	\$ 222	\$ 30,352	\$ 3,364	\$ 37,307	\$ 473,920	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (10,449)	\$ 157,836	\$ 6,879	\$ 802	\$ 4,603	\$ 26,080	\$ 550,629
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(161,228)	-	-	-	-	(544,177)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (161,228)	\$ -	\$ -	\$ -	\$ -	\$ (544,177)
CHANGE IN FUND BALANCE	\$ (10,449)	\$ (3,392)	\$ 6,879	\$ 802	\$ 4,603	\$ 26,080	\$ 6,452
FUND BALANCE, BEGINNING OF YEAR	(6,599)	13,517	4,751	7,866	(9,118)	126,586	(2,773)
FUND BALANCE, END OF YEAR	\$ (17,048)	\$ 10,125	\$ 11,630	\$ 8,668	\$ (4,515)	\$ 152,666	\$ 3,679

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	2,035	-	-	4,544	-	-	12,036
Interest income	-	-	-	4	-	-	-
Miscellaneous	-	6	-	-	3	-	-
Reimbursements	-	-	10,750	-	6,011	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	8,075	-	-	-	-	-
TOTAL REVENUES	\$ 2,035	\$ 8,081	\$ 10,750	\$ 4,548	\$ 6,014	\$ -	\$ 12,036
EXPENDITURES							
General and administrative	\$ -	\$ 1,400	\$ 10,750	\$ -	\$ -	\$ -	\$ -
Public safety	3,753	-	-	-	-	17,959	41,489
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,753	\$ 1,400	\$ 10,750	\$ -	\$ -	\$ 17,959	\$ 41,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,718)	\$ 6,681	\$ -	\$ 4,548	\$ -	\$ (11,945)	\$ (29,453)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (1,718)	\$ 6,681	\$ -	\$ 4,548	\$ -	\$ (11,945)	\$ (29,453)
FUND BALANCE, BEGINNING OF YEAR	1,906	17,411	-	11,590	-	16,782	29,453
FUND BALANCE, END OF YEAR	\$ 188	\$ 24,092	\$ -	\$ 16,138	\$ -	\$ 4,837	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	DRUG ENFORCEMENT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	441	1,340	7,386	188
Interest income	-	-	-	-	2	3	1
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	31,816	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 31,816	\$ 441	\$ 1,342	\$ 7,389	\$ 189
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ (5,205)	\$ 274	\$ -	\$ 1,458	\$ -
Public safety	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ (5,205)	\$ 274	\$ -	\$ 1,458	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ 37,021	\$ 167	\$ 1,342	\$ 5,931	\$ 189
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 37,021	\$ 167	\$ 1,342	\$ 5,931	\$ 189
FUND BALANCE, BEGINNING OF YEAR	6,010	(52,286)	2	1,960	7,563	2,909	2,613
FUND BALANCE, END OF YEAR	\$ 6,010	\$ (52,286)	\$ 37,023	\$ 2,127	\$ 8,905	\$ 8,840	\$ 2,802

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	STATES ATTORNEY RECORDS AUTOMATION	SHERIFF'S GRANTS	2013 CERTIFICATE & INTEREST REPAYMENT	CAPITAL IMPROVEMENT FUND
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	130,611	-	1,876	-	-	-
Interest income	15	-	-	-	792	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	46,978	-	7,500	-	-
Federal financial assistance	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-
TOTAL REVENUES	\$ 130,626	\$ 46,978	\$ 1,876	\$ 7,500	\$ 792	\$ 311,258
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	7,500	-	-
Public health and welfare	-	-	-	-	-	-
Judiciary and court related	40,928	124,381	-	-	-	-
Transportation	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	46,769	-
Capital outlay	-	-	-	-	-	232,902
TOTAL EXPENDITURES	\$ 40,928	\$ 124,381	\$ 1,360	\$ 7,500	\$ 46,769	\$ 232,902
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 89,698	\$ (77,403)	\$ 1,876	\$ -	\$ (45,977)	\$ 78,356
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 46,069	\$ 20,000
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 46,069	\$ 20,000
CHANGE IN FUND BALANCE	\$ 89,698	\$ (77,403)	\$ 1,876	\$ -	\$ 92	\$ 98,356
FUND BALANCE, BEGINNING OF YEAR	23,280	77,403	408	-	-	-
FUND BALANCE, END OF YEAR	\$ 112,978	\$ -	\$ 3,080	\$ 2,284	\$ 92	\$ 98,356

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND	RHSP CONTESTED	HEALTH INSURANCE	STATES ATTORNEY CONTINGENCY	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,145,893
Mobile home privilege tax	-	-	-	-	-	11,241
Payment in lieu of tax	-	-	-	-	-	10,008
Motor fuel tax allotments	-	-	-	-	-	993,884
Fees for services	-	-	7,929	-	-	1,820,138
Interest income	2	29	-	-	-	11,227
Miscellaneous	1,626	-	-	-	-	352,348
Reimbursements	-	-	-	-	-	1,104,928
Federal financial assistance	-	-	-	-	-	323,076
State and local financial assistance	7,900	-	-	-	-	658,606
TOTAL REVENUES	\$ 9,528	\$ 29	\$ 7,929	\$ -	\$ -	\$ 6,431,349
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ 4,000	\$ 214	\$ 2,793,846
Public safety	7,919	-	-	-	-	1,140,009
Public health and welfare	-	-	-	-	-	61,944
Judiciary and court related	-	-	-	-	-	709,805
Transportation	-	-	-	-	-	2,491,961
Debt principal and interest	-	243,865	-	-	-	290,634
Capital outlay	-	-	-	-	-	276,691
TOTAL EXPENDITURES	\$ 7,919	\$ 243,865	\$ -	\$ 4,000	\$ 214	\$ 7,764,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,609	\$ (243,836)	\$ 7,929	\$ (4,000)	\$ (214)	\$ (1,333,541)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ 243,365	\$ -	\$ -	\$ -	\$ 2,143,991
Operating transfers out	-	-	-	-	-	(750,093)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 243,365	\$ -	\$ -	\$ -	\$ 1,393,898
CHANGE IN FUND BALANCE	\$ 1,609	\$ (471)	\$ 7,929	\$ (4,000)	\$ (214)	\$ 60,357
FUND BALANCE, BEGINNING OF YEAR	-	18,827	-	4,000	214	4,073,874
FUND BALANCE, END OF YEAR	\$ 1,609	\$ 18,356	\$ 7,929	\$ -	\$ -	\$ 4,134,231

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2013**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 45,381	\$ -	\$ -	\$ 77,995	\$ 195,419
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	7,713	-
TOTAL ASSETS	\$ 45,381	\$ -	\$ -	\$ 85,708	\$ 195,419
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 44,172	\$ -	\$ -	\$ -	\$ 159,523
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	-
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ 44,172	\$ -	\$ -	\$ -	\$ 159,523
NET POSITION					
Reserved for trust purposes	\$ 1,209	\$ -	\$ -	\$ 85,708	\$ 35,896
TOTAL NET POSITION	\$ 1,209	\$ -	\$ -	\$ 85,708	\$ 35,896
TOTAL LIABILITIES AND NET POSITION	\$ 45,381	\$ -	\$ -	\$ 85,708	\$ 195,419

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2013**

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 3,456,068	\$ 41,067	\$ 4,502	\$ 62,695	\$ -
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	29,689,050	12,369	-	-	-
TOTAL ASSETS	\$ 33,145,118	\$ 53,436	\$ 4,502	\$ 62,695	\$ -
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 3,457,551	\$ 23,800	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	33,458	553	-	-
Deferred charges	29,687,307	-	-	-	-
TOTAL LIABILITIES	\$ 33,144,858	\$ 57,258	\$ 553	\$ -	\$ -
NET POSITION					
Reserved for trust purposes	\$ 260	\$ (3,822)	\$ 3,949	\$ 62,695	\$ -
TOTAL NET POSITION	\$ 260	\$ (3,822)	\$ 3,949	\$ 62,695	\$ -
TOTAL LIABILITIES AND NET POSITION	\$ 33,145,118	\$ 53,436	\$ 4,502	\$ 62,695	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2013**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ 2	\$ 2,828	\$ 5,166	\$ -	\$ 26,956
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ 2	\$ 2,828	\$ 5,166	\$ -	\$ 26,956
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	12,654	4,846	-	28,219
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,654	\$ 4,846	\$ -	\$ 28,219
NET POSITION					
Reserved for trust purposes	\$ 2	\$ (9,826)	\$ 320	\$ -	\$ (1,263)
TOTAL NET POSITION	\$ 2	\$ (9,826)	\$ 320	\$ -	\$ (1,263)
TOTAL LIABILITIES AND NET POSITION	\$ 2	\$ 2,828	\$ 5,166	\$ -	\$ 26,956

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2013**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ASSETS			
Cash and cash equivalents	\$ 10,101	\$ 880,706	\$ 4,808,886
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	29,709,132
TOTAL ASSETS	\$ 10,101	\$ 880,706	\$ 34,518,018
LIABILITIES AND NET POSITION			
LIABILITIES			
Tax available for distribution	\$ -	\$ -	\$ 3,685,046
Due to other funds	-	-	-
Fiduciary funds due others	-	880,706	960,436
Deferred charges	-	-	29,687,307
TOTAL LIABILITIES	\$ -	\$ 880,706	\$ 34,332,789
NET POSITION			
Reserved for trust purposes	\$ 10,101	\$ -	\$ 185,229
TOTAL NET POSITION	\$ 10,101	\$ -	\$ 185,229
TOTAL LIABILITIES AND NET POSITION	\$ 10,101	\$ 880,706	\$ 34,518,018

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ 13,911	\$ -
Interest income	-	-	-	-	289
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	45,381	-	-	179,805	196,463
TOTAL ADDITIONS	\$ 45,381	\$ 79,978	\$ -	\$ 193,716	\$ 196,752
DEDUCTIONS					
General and administrative	\$ (2,324)	\$ -	\$ -	\$ -	\$ 3,699
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ (2,324)	\$ -	\$ -	\$ -	\$ 3,699
CHANGE IN NET POSITION	\$ 47,705	\$ 79,978	\$ -	\$ 193,716	\$ 193,053
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(46,496)	(79,978)	-	(108,008)	(157,157)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (46,496)	\$ (79,978)	\$ -	\$ (108,008)	\$ (157,157)
CHANGE IN NET POSITION	\$ 1,209	\$ -	\$ -	\$ 85,708	\$ 35,896
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	\$ 1,209	\$ -	\$ -	\$ 85,708	\$ 35,896

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	8	4,501	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	4,098	295	979,868	-
TOTAL ADDITIONS	\$ -	\$ 49,272	\$ 4,796	\$ 979,868	\$ -
DEDUCTIONS					
General and administrative	\$ 386,697	\$ 53,385	\$ 847	\$ 912,190	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 386,697	\$ 53,385	\$ 847	\$ 912,190	\$ -
CHANGE IN NET POSITION	\$ (386,697)	\$ (4,113)	\$ 3,949	\$ 67,678	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 391,459	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(4,502)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 386,957	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 260	\$ (4,113)	\$ 3,949	\$ 67,678	\$ -
NET POSITION, BEGINNING OF YEAR	-	291	-	(4,983)	-
NET POSITION, END OF YEAR	\$ 260	\$ (3,822)	\$ 3,949	\$ 62,695	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	1	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	(37)	-	-	-
TOTAL ADDITIONS	\$ -	\$ (36)	\$ -	\$ -	\$ -
DEDUCTIONS					
General and administrative	\$ 10	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	504
TOTAL DEDUCTIONS	\$ 10	\$ -	\$ -	\$ -	\$ 504
CHANGE IN NET POSITION	\$ (10)	\$ (36)	\$ -	\$ -	\$ (504)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (10)	\$ (36)	\$ -	\$ -	\$ (504)
NET POSITION, BEGINNING OF YEAR	12	(9,790)	320	-	(759)
NET POSITION, END OF YEAR	\$ 2	\$ (9,826)	\$ 320	\$ -	\$ (1,263)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ADDITIONS			
Fines and fees	\$ -	\$ 1,007,894	\$ 1,021,805
Interest income	-	4,491	9,290
Reimbursements	-	8,782	8,782
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	21,440	-	1,427,313
TOTAL ADDITIONS	\$ 21,440	\$ 1,021,167	\$ 2,592,334
DEDUCTIONS			
General and administrative	\$ 16,433	-	\$ 1,370,937
Judiciary and court related	-	330,105	330,609
TOTAL DEDUCTIONS	\$ 16,433	\$ 330,105	\$ 1,701,546
CHANGE IN NET POSITION	\$ 5,007	\$ 691,062	\$ 890,788
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ -	\$ -	\$ 391,459
Operating transfers out	-	(689,840)	(1,085,981)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (689,840)	\$ (694,522)
CHANGE IN NET POSITION	\$ 5,007	\$ 1,222	\$ 196,266
NET POSITION, BEGINNING OF YEAR	5,094	(1,222)	(11,037)
NET POSITION, END OF YEAR	\$ 10,101	\$ -	\$ 185,229

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUNDS
NOVEMBER 30, 2013

	<u>ILLINOIS MUNICIPAL RETIREMENT TRUST</u>	<u>ILLINOIS MUNICIPAL RETIREMENT</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 411,276	\$ 411,276
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 411,276</u>	<u>\$ 411,276</u>
<u>LIABILITIES AND NET POSITIN</u>			
<u>LIABILITIES</u>			
Due to other funds	\$ -	\$ -	\$ -
Fiduciary funds due others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET POSITION</u>			
Reserved for trust purposes	\$ -	\$ 411,276	\$ 411,276
<u>TOTAL NET POSITION</u>	<u>\$ -</u>	<u>\$ 411,276</u>	<u>\$ 411,276</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ -</u>	<u>\$ 411,276</u>	<u>\$ 411,276</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PENSION TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013

	<u>ILLINOIS MUNICIPAL RETIREMENT TRUST</u>	<u>ILLINOIS MUNICIPAL RETIREMENT</u>	<u>TOTAL</u>
<u>ADDITIONS</u>			
General property tax	\$ -	\$ 951,862	\$ 951,862
Mobile home privilege tax	-	4,474	4,474
Payment in lieu of tax	-	3,983	3,983
Interest income	-	1	1
Reimbursements	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ -</u>	<u>\$ 960,320</u>	<u>\$ 960,320</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ 63,205	\$ 930,852	\$ 994,057
<u>TOTAL DEDUCTIONS</u>	<u>\$ 63,205</u>	<u>\$ 930,852</u>	<u>\$ 994,057</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ (63,205)</u>	<u>\$ 29,468</u>	<u>\$ (33,737)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ (63,205)</u>	<u>\$ 29,468</u>	<u>\$ (33,737)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>63,205</u>	<u>381,808</u>	<u>445,013</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ -</u>	<u>\$ 411,276</u>	<u>\$ 411,276</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
NOVEMBER 30, 2013

	TOURISM	ESCHEAT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ 35,708	\$ 152	\$ 35,860
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	\$ 35,708	\$ 152	\$ 35,860
 <u>LIABILITIES AND NET POSITION</u>			
<u>LIABILITIES</u>			
Tax available for distribution	-	-	-
Tax objections pending	-	-	-
Due to other funds	-	-	-
Fiduciary funds due others	1,958	154	2,112
Accrued salary	-	-	-
Deferred charges	-	-	-
<u>TOTAL LIABILITIES</u>	\$ 1,958	\$ 154	\$ 2,112
 <u>NET POSITION</u>			
Reserved for trust purposes	33,750	(2)	33,748
<u>TOTAL NET POSITION</u>	\$ 33,750	\$ (2)	\$ 33,748
 <u>TOTAL LIABILITIES AND NET POSITION</u>			
	\$ 35,708	\$ 152	\$ 35,860

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2013

	TOURISM	ESCHEAT	TOTAL
ADDITIONS			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	96,068	-	96,068
Personal property replacement tax	-	-	-
Interest income	3	-	3
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	-	-	-
TOTAL ADDITIONS	\$ 96,071	\$ -	\$ 96,071
DEDUCTIONS			
General and administrative	\$ 71,218	\$ -	\$ 71,218
Judiciary and court related	-	-	-
TOTAL DEDUCTIONS	\$ 71,218	\$ -	\$ 71,218
CHANGE IN NET POSITION	\$ 24,853	\$ -	\$ 24,853
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 24,853	\$ -	\$ 24,853
NET POSITION, BEGINNING OF YEAR	8,897	(2)	8,895
NET POSITION, END OF YEAR	\$ 33,750	\$ (2)	\$ 33,748

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
 ASSESSED VALUATIONS, TAX RATES,
 TAX EXTENSIONS AND COLLECTIONS
 FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2011, 2012 AND 2013**

	2012 Levy Payable 2013	2011 Levy Payable 2012	2010 Levy Payable 2011
ASSESSED VALUATION	\$ 283,058,392	\$ 276,346,853	\$ 267,639,204
TAX RATES PER \$100			
County General Fund	0.3343	0.2312	0.2342
Public Jail Commission	0.0000	0.0000	0.1238
Illinois Municipal Retirement Fund	0.1459	0.1084	0.1115
County Highway General Fund	0.1243	0.1170	0.1153
County Bridge Fund	0.0516	0.0483	0.0476
Mental Health Facilities	0.0521	0.0507	0.0500
Federal Aid Matching Fund	0.0500	0.0483	0.0476
Tort, Judgment & Liability Fund	0.0929	0.1698	0.1444
Social Security Fund	0.1033	0.1445	0.1488
University of Illinois Cooperative Extension Fund	0.0438	0.0426	0.0420
Senior Citizens Fund	0.0141	0.0145	0.0149
TOTAL TAX RATES	1.0123	0.9753	1.0801
TAX EXTENSIONS			
County General Fund	\$ 1,007,776	\$ 664,238	\$ 657,865
Public Jail Commission	-	-	342,200
Illinois Municipal Retirement Fund	439,828	311,434	308,201
County Highway General Fund	374,713	336,141	318,705
County Bridge Fund	155,553	138,766	131,573
Mental Health Facilities	157,060	145,661	138,207
Federal Aid Matching Fund	150,729	138,766	131,573
Tort, Judgment & Liability Fund	280,055	487,836	399,141
Social Security Fund	311,407	415,149	411,304
University of Illinois Cooperative Extension Fund	132,039	122,390	116,094
Senior Citizens Fund	42,506	41,659	41,186
TOTAL TAX EXTENSIONS	\$ 3,051,666	\$ 2,802,040	\$ 2,996,049
TAX COLLECTIONS			
County General Fund	\$ 1,012,804	\$ 638,914	\$ 618,609
Public Jail Commission	-	-	327,000
Illinois Municipal Retirement Fund	395,509	299,560	294,511
County Highway General Fund	365,149	323,326	304,547
County Bridge Fund	151,514	133,476	125,729
Mental Health Facilities	145,890	140,108	132,068
Federal Aid Matching Fund	140,551	133,476	125,729
Tort, Judgment & Liability Fund	312,584	469,237	381,411
Social Security Fund	276,885	399,321	393,034
University of Illinois Cooperative Extension Fund	122,558	117,724	110,936
Senior Citizens Fund	39,634	40,070	39,356
TOTAL TAX COLLECTIONS	\$ 2,963,078	\$ 2,695,212	\$ 2,852,930
PERCENTAGE OF COLLECTIONS	97.0971%	96.1875%	95.2231%

(Source: Franklin County Tax Collector)

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2013

*Assessed Valuation (Calendar Year 2012 Payable 2013)	\$ 283,058,392
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 8,137,929
Less: Qualified Bonded Indebtedness - November 30, 2013	<u>(2,870,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 5,267,929</u></u>

**(Source: Franklin County Tax Collector)*

*** (Source: Illinois Compiled Statutes)*

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
MAJOR FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Juvenile Detention Center	Major	Receipt and subsequent disbursement of fees charged and reimbursements received for housing juvenile inmates.
Motor Fuel Tax	Major	Accumulation of state motor fuel tax allotments to be disbursed for specific, approved projects.
Special County Bridge	Major	Use of local funds for county road and bridge construction repair.
Federal Aid Matching	Major	Receipt and disbursement of property taxes and local funds for specific federal aid projects.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
2013 Certificate & Interest Repayment Fund	Special Revenue	Receipt and disbursement of interfund transfers for debt payments.
Animal Control Donation	Special Revenue	Receipt of donations to be used for the animal control facilities.
Animal Control	Special Revenue	Receipt of animal control fees and disbursement of related expenses.
Bond & Interest Fund	Special Revenue	Receipt and disbursement of interfund transfers for debt payments.
Capital Improvement Fund	Special Revenue	Receipt and disbursement of interfund transfers and loans for capital improvements.
Child Support	Special Revenue	Receipt of grant funds and fees and subsequent disbursement.
Circuit Clerk Op Ad-On	Special Revenue	Receipt of fees from the Circuit Clerk for court supervision to be used to offset costs incurred in performing additional duties required to collect and disburse funds to State and Local Government entities.
Cops Meth Control Grant	Special Revenue	Receipt of grant funds and subsequent disbursement for expenses related to the fight against meth use.
Coroner Fees	Special Revenue	Receipt of fees related to the activities of the coroner's office.
County Clerk Fees	Special Revenue	Receipt of various filing and recording fees and transfer of these fees to the General Fund.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and local funds for County Highway Fund expenditures.
Court Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment.
Court Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
Court Security	Special Revenue	Accumulation of receipts from the Circuit Clerk for courthouse security needs.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Cyber Crimes	Special Revenue	Receipt of fees related to the activities of the cyber crimes unit.
DCEO Grant	Special Revenue	Receipt of grant funds to be used for the a storage building.
Death Certificate Surcharge	Special Revenue	Receipt and subsequent disbursement of fees.
Drug Court Fund	Special Revenue	Receipt and disbursement of court fees.
Drug Donation	Special Revenue	Receipt of private donations to defray the costs of drug enforcement.
Drug Enforcement	Special Revenue	Receipt of private donations to defray the costs of drug enforcement.
DUI Enforcement	Special Revenue	Accumulation of receipts from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.
EMA Donation	Special Revenue	Receipt of donations to be used for EMA purposes.
Fire Construction Grant	Special Revenue	Receipt of funds to be used for the reconstruction of the animal control building.
Fringe Benefits	Special Revenue	Receipt and disbursement of insurance premiums for fringe benefits for employees.
Geographic Information Systems	Special Revenue	To defray the cost of implementing and maintaining the County's Geographic Information System.
HAVA Phase II Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for voter election purposes.
Hazardous Materials Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for hazardous materials training.
ICJIA Grant Fund	Special Revenue	Receipt and disbursement of grant funds for related positions.
Illinois Public Risk Safety Grant	Special Revenue	Receipt and disbursement of grant funds for safety equipment or improvements

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Indemnity	Special Revenue	Receipt of fees from the annual tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.
Indemnity-Mobile Home	Special Revenue	Receipt of fees from the annual mobile home tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.
Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for insurance premiums.
Joint Bridge	Special Revenue	Use of local funds for county bridge construction and repair.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Meth Pilot Project	Special Revenue	Receipt and subsequent disbursement of State grant funds for a treatment program at the Juvenile Detention Center.
Meth After Care Program VI	Special Revenue	Receipt and subsequent disbursement of Illinois criminal justice information authority funds for use by Franklin County Detention Center for juveniles who have completed the Franklin County methamphetamine treatment program.
Meth ISU Grant	Special Revenue	Receipt and subsequent disbursement of Illinois criminal justice information authority funds for use by Franklin County Detention Center for juveniles who have completed the Franklin County methamphetamine treatment program.
Mobile Home Tax Sale Automation	Special Revenue	Receipt of fees from mobile home tax sales to be used for the automation of mobile home tax collections.
National School Lunch	Special Revenue	Receipt and disbursement of grant funds for school lunch programs.
911	Special Revenue	Receipt of funds from utility company surcharges. Expenditure of funds for operation of a 911 emergency system.
Payroll Withholding	Special Revenue	Receipt of funds withheld from payroll and subsequent disbursement for payroll benefits.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Police Vehicle	Special Revenue	Receipt of fees from Circuit Clerk for purchase of police vehicles
Probation Services	Special Revenue	Receipt and subsequent disbursement of probation fines.
Recording and Computer	Special Revenue	Accumulation of receipts from the County Clerk for future equipment purchases.
Recycling Program	Special Revenue	Receipt and subsequent disbursement of funds used to support a recycling program.
Rental Housing Support	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Sex Offender Fees	Special Revenue	Receipt of sex offender registration fees.
Sheriff County Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's Fees	Special Revenue	Accumulation of fees and fines; subsequently transferred to the General Fund.
Sheriff's Grant	Special Revenue	Receipt and disbursement of grant funds.
SHOCAP	Special Revenue	Receipt and subsequent disbursement of fines assessed to fund counseling for high risk juvenile offenders.
Social Security	Special Revenue	Receipt and subsequent disbursement of property taxes for the employer portion of social security tax.
Social Security Administration	Special Revenue	Receipt of SSA fees for housing inmates that are receiving social security benefits.
Southern IL Drug Task Force	Special Revenue	Receipt and subsequent disbursement of grants and forfeiture proceeds for public safety.
State's Attorney Anti-Crime	Special Revenue	Receipt and disbursement of fees.
State's Attorney Drug Forfeiture	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
States Attorney Records Automation	Special Revenue	Accumulation of receipts from the court fees for automating the States Attorney's Office.

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONCLUDED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Tax Sale Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of computer equipment for the Treasurer.
Township Bridge	Special Revenue	Expenditures of state funds for repair and construction of bridges.
Township Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel allotments to be disbursed for specific approved projects.
Transportation Grant	Special Revenue	Receipt and subsequent disbursement of grant proceeds for the transport of juveniles to and from the Detention Center.
USMS Equitable Sharing	Special Revenue	Receipt of funds from the United States Marshall's Service.
Victim Assistance Grant	Special Revenue	Receipt and disbursement of victim assistance grant.
Victim Impact	Special Revenue	Receipt and disbursement of victim impact fees.
Voting Election Assistance Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for voter election purposes.
Youth Diversion Program	Special Revenue	Receipt of fees from the Circuit Clerk for a juvenile detention program.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
FIDUCIARY FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Circuit Clerk	Trust	Receipt and subsequent disbursement of fines and fees through the court system.
County Clerk Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers.
Federal Housing	Trust	Receipt of payments in lieu of tax from the Franklin County Housing Authority.
Forfeiture Redemptions	Trust	Receipt of redeemed taxes from County Trustee and other tax buyers.
Inheritance Tax	Trust	Receipt of inheritance and estate taxes from decedents and subsequent transfer to the State of Illinois.
Interest Earned on Real Estate Taxes	Trust	Receipt and subsequent disbursement of interest earned on the tax collector's real estate accounts.
Land Management	Trust	Receipt and subsequent disbursement of payments in lieu of tax from the Army Corp of Engineers.
Mental Health	Trust	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Privilege Tax	Trust	Receipt and subsequent disbursement of mobile home taxes.
Sheriff's Inmate Bond	Trust	Receipt and disbursement of bond funds received from inmates.
Sheriff's Inmate Trust	Trust	Receipt and subsequent disbursement of inmate funds.
State Welfare	Trust	Receipt of General Assistance funds to pass through to Townships.
Tax Collector	Trust	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various County taxing districts.
Tax Objections	Trust	Custodial receipt and subsequent accounting for payments made under protest.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION - (CONCLUDED)
FIDUCIARY FUNDS
NOVEMBER 30, 2013

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
TVA	Trust	Receipt and subsequent disbursement of payments in lieu of tax from the TVA.
Unclaimed Property	Trust	Custodial receipt of unclaimed funds.
Unknown Heirs	Trust	Custodial receipt of funds from estates with no known heirs.
Illinois Municipal Retirement	Pension Trust	Disbursement of county and employee funds for expenditures for the Illinois Municipal Retirement System.
Illinois Municipal Retirement Trust	Pension Trust	Custodial receipt of IMRF funds.
Escheat	Private-Purpose	Custodial receipt and subsequent accounting for proceeds of sale of property of deceased taxpayers with no known heirs.
Tourism	Private-Purpose	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Franklin County Tourism Bureau.



July 25, 2014

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

Report on Compliance for Each Major Federal Program

We have audited Franklin County Government's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Franklin County Government's major federal programs for the year ended November 30, 2013. Franklin County Government's major federal programs are identified in the summary of auditor's results section.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Franklin County Government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Franklin County Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Franklin County Government's compliance.

Unqualified Opinion on the Major Federal Program: Juvenile Justice Grants CFDA# 16.540

In our opinion, Franklin County Government, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended November 30, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133.

Report on Internal Control over Compliance

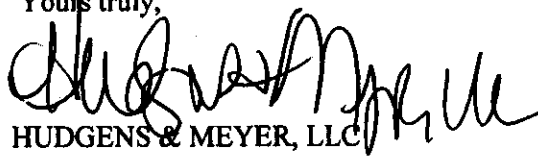
Management of Franklin County Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Franklin County Government's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Franklin County Government's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Yours truly,


HUDGENS & MEYER, LLC
Certified Public Accountants

FRANKLIN COUNTY GOVERNMENT
SUMMARY OF AUDITORS' RESULTS
NOVEMBER 30, 2013

SECTION I

1. Type of report issued on the government's financial statements:

<u>Opinion Unit</u>	<u>Opinion Issued</u>
Governmental Activities Unit	Unmodified
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified
Compliance over Major Programs	Unmodified

- | | |
|---|-------------|
| 2. During the audit of the financial statements, were any reportable conditions in internal control disclosed? | No |
| 2a. If so, were any such conditions considered material weaknesses? | No |
| 3. Did the audit disclose any instances of noncompliance that would be considered material to the financial statements? | No |
| 4. Were any reportable conditions in internal control over major programs disclosed? | No |
| 5. If so, were any such conditions considered material to the financial statements? | No |
| 6. Did the audit disclose any audit findings required to be reported under Section 510(a) of the OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> ? | No |
| 7. Major programs: Juvenile Justice Grants CFDA# 16.540 | |
| 8. Dollar threshold to distinguish between Type A and Type B programs: | \$ 300,000. |
| 9. Does the auditee qualify as a low-risk auditee under Section 530 of the OMB Circular A-133? | Yes |

SECTION II

- | | |
|--|------|
| 1. Findings relating to the financial statements which are required to be reported in accordance with GAGAS. | None |
|--|------|

SECTION III

- | | |
|---|------|
| 1. Findings and questioned costs for Federal awards which are shall include audit findings as defined in Section .510(a). | None |
|---|------|

SEE ACCOMPANYING AUDITORS' REPORT.

**FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2013**

Federal CFDA Number	Grant Number	Amount	Federal Grantor/Pass-Through Grantor/Program Title	Cash		Non-ARRA		ARRA	
				Receipts	Disbursements	Cash	Disbursements	Disbursements	Disbursements
<u>FEDERAL AWARDS</u>									
<u>US DEPARTMENT OF JUSTICE</u>									
<u>DIRECT AWARDS</u>									
16.710	Franklin County	\$ 38,403	Meth ISU Grant	\$ 38,403	\$ 38,403	\$ 38,403	\$ -	\$ -	\$ -
16.922	Franklin County	\$ 41,488	USMS Equitable Sharing Program	\$ 41,489	\$ 41,489	\$ 41,489	\$ -	\$ -	\$ -
16.575	212038	\$ 41,684	<i>Passed Through Illinois Criminal Justice Information Authority:</i> Prosecutor Based Victim Assistance	\$ 41,684	\$ 41,684	\$ 41,684	\$ -	\$ -	\$ -
16.540	3FCSSRE01708	\$ 76,778	<i>Passed Through Illinois Department of Health and Human Services:</i> Juvenile Justice Planning	\$ 76,778	\$ 76,778	\$ 76,778	\$ -	\$ -	\$ -
16.540	4FCSSR03221	6,800	Juvenile Justice and Delinquency Prevention	6,800	6,800	6,800	-	-	-
16.540	30JAG809059	48,645	JWATCH Program	48,645	48,645	48,645	-	-	-
16.540	30JAL508130	46,979	JWATCH Program	46,979	46,979	46,979	-	-	-
16.540	40JAG809059	175,109	JWATCH Program	175,109	175,109	175,109	-	-	-
		\$ 354,311		\$ 354,311	\$ 354,311	\$ 354,311	\$ -	\$ -	\$ -
93.563	31KCC000027	\$ 11,923	<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> <i>Passed Through Illinois Department of Public Aid:</i> Child Support Enforcement	\$ 11,923	\$ 11,923	\$ 11,923	\$ -	\$ -	\$ -
93.617	HAVA Phase III	\$ 10,750	<i>Passed Through Illinois Department of Healthcare and Family Services:</i> Phase III Help America Vote Act	\$ 10,750	\$ 10,750	\$ 10,750	\$ -	\$ -	\$ -
10.555	Child Nutrition	\$ 39,479	<u>US DEPARTMENT OF AGRICULTURE</u> <i>Passed Through Illinois State Board of Education:</i> National School Lunch Program	\$ 39,479	\$ 39,479	\$ 39,479	\$ -	\$ -	\$ -
10.553	Breakfast/Lunch	871	School Breakfast Program	871	871	871	-	-	-
		\$ 40,350		\$ 40,350	\$ 40,350	\$ 40,350	\$ -	\$ -	\$ -
97.042	312EMAFRANK	\$ 2,879	<u>DEPARTMENT OF HOMELAND SECURITY</u> <i>Passed Through Illinois Emergency Management Agency:</i> Emergency Management Assistance Grant	\$ 2,879	\$ 2,879	\$ 2,879	\$ -	\$ -	\$ -
97.042	413EMAFRANK	22,550	Emergency Management Assistance Grant	22,550	22,550	22,550	-	-	-
97.042	3HMEPFRANK12	31,434	HMEP Training & Education	31,434	31,434	31,434	-	-	-
97.042	311HMEPFRAN	10,476	HMEP Training & Education	10,476	10,476	10,476	-	-	-
97.042	Citizen Corps Grant	4,960	Citizen Corps Grant	4,959	4,959	4,959	-	-	-
		\$ 72,298		\$ 72,298	\$ 72,298	\$ 72,298	\$ -	\$ -	\$ -
		\$ 611,208		\$ 611,208	\$ 611,208	\$ 611,208	\$ -	\$ -	\$ -
<u>TOTAL FEDERAL AWARDS</u>									

SEE ACCOMPANYING AUDITOR'S REPORT.



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Hill City Water District

BOARD OF TRUSTEES
P.O. BOX 516
BENTON, ILLINOIS 62812

December 10, 2014

David Dobill
County Clerk
Recorder of Franklin County
PO Box 607
Benton, Il. 62812

RECEIVED
DEC 12 2014

FRANKLIN CO. CLERK

RE: APPOINTMENT TO BOARD

Dear Mr. Dobill:

The Hill City Water District Board of Trustees asks the County Board at their next Regularly scheduled meeting, to appoint Alan Ainslie, 7186 Hill City Rd, Benton, Il. 62812 to our Board of Trustees. This Term is to fill the one vacated by Joe Cunningham. The term will be until 4/30/2018.

Please inform us when this appointment is made. Thank You.

Sincerely,

Paul Leffler
Chairman of Board
Hill City Water District

FRANKLIN COUNTY BOARD

MINUTES OF MEETING

Jan 20, 2015

- CALL TO ORDER** The Regular Meeting of the County Board, was called to order at 6:00 p.m. in the County Board Room on the third floor Franklin County Courthouse by Chairman Randall Crocker.
- ROLL CALL** In the absence of Secretary, Greg Woolard, Chief Deputy Clerk, Karen Kase called the roll. Members in attendance were: Randall Crocker, Neil Hargis, Ken Hungate, Stephen Leek, Danny Melvin, Alan Price, David Rea, Tom Vaughn, Jack Warren.
- Also in attendance were Gayla Sink, Administrative Assistant to the County Board; Keith Ward, Recycling Coordinator; Matt Donkin, Franklin-Williamson Regional Superintendent; John Gulley, County Treasurer; Nancy Hobbs, Circuit Clerk; Cindy Humm, Supervisor of Assessments; Don Jones, Sheriff and other interested parties.
- PLEDGE** Chairman Randall Crocker lead everyone in the Pledge of Allegiance.
- MINUTES OF PREVIOUS MEETING** Danny Melvin made a motion to accept the minutes of the December 16, 2014 Regular Meeting and the January 5, 2015 Special Meeting. David Rea seconded the motion. On roll call vote, all voted yes.
- COUNTY CLAIMS** Alan Price made a motion to approve the claims on file to be paid. Tom Vaughn seconded the motion. On roll call vote, all voted yes.
- CLOSED SESSION** Chairman Randall Crocker informed the County Board that there is no need to have a closed session at this time.

**KNOB PRAIRIE ROAD
AGREEMENT**

Chairman Randall Crocker stated that the next item on the agenda is the Knob Prairie Road agreement and asked Mike Rolla, County Engineer to explain. Mike Rolla, County Engineer presented the Preliminary Engineering Services Agreement for Motor Fuel Tax Funds for the Knob Prairie Road over trib to Akin Creek and recommends approval.

Danny Melvin made a motion to approve the services agreement as presented. Stephen Leek seconded the motion. On roll call vote, all voted yes.

Said agreement is made a part of this minutes as Agreement No. 2015-01.

**ALMOND ROAD
AGREEMENT**

Chairman Randall Crocker stated that the next item on the agenda is the Almond Road agreement and Mike Rolla, County Engineer to explain. Mike Rolla, County Engineer presented the Preliminary Engineering Services Agreement for Motor Fuel Tax Funds for the Almond Road over Cane Creek and recommends approval.

David Rea made a motion to approve the services agreement as presented. Jack Warren seconded the motion. On roll call vote, all voted yes.

Said agreement is made a part of these minutes as Agreement No. 2015-02.

**COUNTY MAINTENANCE
RESOLUTION**

Chairman Randall Crocker informed the County Board that the next item on the agenda is a resolution for the 2015 County Maintenance Resolution and asked Mr. Mike Rolla, County Engineer to present said resolution. Mike Rolla, County Engineer presented said resolution and recommends approval.

Tom Vaughn made a motion to approve the resolution as presented. Alan Price seconded the motion. On roll call vote, all voted yes.

Said resolution is made a part of these minutes as Resolution No. 2015-01.

**COMMENDATION
RESOLUTION**

Chairman Randall Crocker stated that the next item on the agenda is the Commendation Resolution and asked Tom Vaughn to read said Resolution of Appreciation for Keith Thomason and the Rend Lake Conservancy District.

Tom Vaughn made a motion to accept the said resolution as presented. Ken Hungate seconded the motion. On roll call vote, all voted yes.

Said resolution is made a part of these minutes as Resolution No. 2015-02.

Chairman Randall Crocker presented Keith Thomason with a plaque of appreciation with the gratitude of the Franklin County Board, for his dedication with the Rend Lake Conservancy District and the Rend Lake Area Tourism Council.

**RESOLUTION TO BE
PLACE ON THE APRIL 7,
2015 BALLOT**

Chairman Randall Crocker stated that the next item on the agenda is the Resolution Submitting Sales Tax Proposition to Voters of Franklin County, Illinois for Improvements to Franklin County Government Buildings. Chairman Randall Crocker presented said resolution and explained that this resolution is needed to keep up the cost with the aging county buildings. David Rea has offered to give tours to anyone interested in the county buildings. Ken Hungate stated that he has a concern for the thirty year stated in the sunset clause of said resolution. Discussion followed. A few business owners spoke on their concern that the higher sale tax would drive their business away.

David Rea a made a motion to accept the resolution with the change of sunset clause from thirty years to fifteen years. Ken Hungate seconded the motion. On roll call vote, the voting was as follows:

Neil Hargis		NO
Ken Hungate	YES	
Steve Leek	YES	
Danny Melvin	YES	
Alan Price	YES	
David Rea	YES	
Tom Vaughn	YES	
Jack Warren		NO
Randall Crocker	YES	

Said resolution is made a part of these minutes as Resolution No. 2015-03.

**HEALTH INSURANCE
DEDUCTIBLE CHANGE**

Chairman Randall Crocker stated that the next item on the agenda is the Health Insurance Deductible change. He explained that the new plan has a \$5,000 deductible. The employee's responsibility will remain the same: \$500 deductible and 20% of \$1,500 co-insurance (\$300) for an out-of-pocket of \$800 (not including co-payments). The County will pay a greater portion through the supplemental 105 benefits, but the overall savings will be greater.

Tom Vaughn made a motion to approve the change in the Health Insurance Deductible. Alan Price seconded the motion. On roll call vote all voted yes.

ACCEPT 2013 AUDIT

Chairman Randall Crocker informed the County Board that the next item on the agenda is the Franklin County Government Independent Auditor's Report November 30, 2013 that was presented at the January 5th Finance meeting and recommends approval.

Alan Price made a motion to accept the said audit as presented. David Rea seconded the motion. On roll call vote, all voted yes.

Said audit is made a part of these minutes as Agreement No. 2015-03.

**EXIT AUDIT COUNTY
CLERK OFFICE**

Chairman Randall Crocker stated that the next item on the agenda is the Exit Audit for the County Clerk's office. He presented a letter from Hudgens & Meyer LLC CPA firm that explains by statutes this needs to done and he recommends hiring Kim Meyer to do the exit audit.

Alan Price made a motion to hire Kim Meyer to do the exit audit for the County Clerk's office. Stephen Leek seconded the motion. On roll call vote, all voted yes.

Said letter is made a part of these minutes.

**TRAVEL REQUEST -
COUNTY CLERK**

Chairman Randall Crocker stated that the next item on the agenda is the travel request for Greg Woolard, County Clerk to attend the Illinois Association of County Clerks and Recorders conference in Springfield, Illinois from January 19th thru January 21st with the cost being \$401.60 for registration fee, mileage and two nights lodging.

David Rea made a motion to approve the travel request for the County Clerk. Stephen Leek seconded the motion. On roll call vote, all voted yes.

Said letter is made a part of these minutes.

**LAKE MOSES
SUBDIVISION, PHASE 2**

Chairman Randall Crocker informed the County Board that the next item on the agenda is the Lake Moses Subdivision II Phase II and asked Mike Rolla, County Engineer to explain.

Mike Rolla, County Engineer presented the subdivision plat for Lake Moses Subdivision II Phase II and recommends approval.

Danny Melvin made a motion to accept the said subdivision plat as presented. Tom Vaughn seconded the motion. On roll call vote, all voted yes.

Said subdivision is made a part of these minutes as document 2015-0353 recorded on January 21, 2015.

TRANSFER OF ASSETS

Chairman Randall Crocker stated that the next item on the agenda is the Transfer of Assets. He explained that a 2002 Ford Explorer that was the Sheriff's Department was transferred to the Emergency Management Department and now it has major mechanical issues and is no longer economically feasible to repair. The Ewing Police Department has requested this vehicle be donated to their department.

Alan Price made a motion to approve the transfer of assets as presented. David Rea seconded the motion. On roll call vote, all voted yes.

Said asset management tracking form is made a part of these minutes.

**TRAVEL REQUEST -
STATES ATTORNEY**

Chairman Randall Crocker stated that the next item on the agenda is the travel request for the State's Attorney office. He explained that this travel request is for Beth Sandusky, Victim Services Coordinator and Ashley Klus to attend a conference in New Orleans, LA and all these expenses are paid from the Illinois Criminal Justice Authority grant.

Stephen Leek made a motion to approve the travel request as presented. Jack Warren seconded the motion. On roll call vote, all voted yes.

Said email is made a part of these minutes.

**TRAVEL REQUEST -
SUPERVISOR OF
ASSESSMENTS**

Chairman Randall Crocker informed the County Board that the next item on the agenda is the travel request for Cindy Humm, Supervisor of Assessments to attend a class in Belleville on April 13th thru April 15th with a registration fee of \$300 plus mileage and lodging.

Ken Hungate made a motion to approve the travel request as presented. Tom Vaughn seconded the motion. On roll call vote, all voted yes.

Said travel request is made a part of these minutes.

**GIS CONTRACT -
AERIAL FLIGHT**

Chairman Randall Crocker stated that the next item is the GIS Aerial Flight Contract. Cindy Humm, Supervisor of Assessments informed the County Board that at this time this needs to be tabled.

**REHIRE PART TIME,
ANIMAL CONTROL**

Chairman Randall Crocker stated that the next item on the agenda is the rehiring of part time employees for the Animal Control Department.

Tom Vaughn made a motion to approve the rehiring as presented. Neil Hargis seconded the motion. On roll call vote, all voted yes.

**MAKE PUBLIC CLOSED
SESSION MINUTES**

Chairman Randall Crocker informed the County Board that the next item on the agenda is to make public the closed session minutes.

Danny Melvin made a motion to keep the closed session minutes closed to the public. Alan Price seconded the motion. On roll call vote, all voted yes.

**IMRF AUTHORIZED
AGENT**

Chairman Randall Crocker informed the County Board that the next item on the agenda is the appointment of an IMRF Authorized Agent due to Dave Dobill retiring. He explained that this employee must be a full time employee.

Danny Melvin made a motion to appoint Greg Woolard as the IMRF Authorized Agent. Ken Hungate seconded the motion. On roll call vote, all voted yes.

**HILL CITY WATER
DISTRICT**

Chairman Randall Crocker stated that the next item on the agenda is an appointment to the Hill City Water District and read a letter from the Hill City Water District stating that due to the resignation of Joe Cunningham, the water district board requests the appointment of Alan Ainslie to fill the unexpired term ending April 30, 2018.

Ken Hungate made a motion to appoint Alan Ainslie to fill the unexpired term ending April 30, 2018. Alan Price seconded the motion. On roll call vote, all voted yes.

Said letter is made a part of these minutes.

**CROSSWALK COMMUNITY
ACTION AGENCY**

Chairman Randall Crocker stated that the next item on the agenda is the appointment of Crosswalk Community Action Agency. Chairman Randall Crocker explained that Crosswalk changed the way their member boards are to be appointed to their board. The County Board will be responsible for four of Crosswalk's board members instead of six. Of the four members that the County Board is responsible for, the appointments were not equally staggered for reappointment. Therefore the Crosswalk Board asked that Mark Miller's term be extended by one year meaning his expiration date will change from December 31, 2015 to December 31, 2016.

Ken Hungate made a motion to approve Mark Miller's term to be extended one year ending December 31, 2016. Jack Warren seconded the motion. On roll call vote, all voted yes.

Said explanation information is made a part of these minutes.

NEW BUSINESS

**County Clerk's monthly report to the County
Treasurer:**

Chairman Randall Crocker stated that the last item on the agenda is the County Clerk's monthly report to the County Treasurer.

Ken Hungate made a motion to approve the monthly report as presented. Tom Vaughn seconded the motion. On roll call vote, all voted yes.

Said report is made a part of these minutes.

Announcement from John Gulley, County Treasurer:

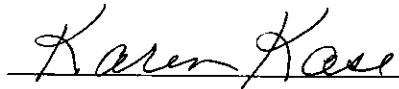
John Gulley, County Treasurer wanted the County Board to acknowledge the passing of Bruce Fasol on Friday, January 16th.

ADJOURNMENT

Chairman Randall Crocker asked the Board if there were any questions. Tom Vaughn made a motion to adjourn the meeting. Alan Price seconded the motion. There being no further business Chairman Randall Crocker declared the meeting adjourned.



Randall Crocker
Franklin County Board Chairman



Karen Kase
Franklin County Chief Deputy Clerk



FRANKLIN COUNTY BOARD
Franklin County Court House
Benton, IL 62812

Date: January 14, 2015

AGENDA FOR FRANKLIN COUNTY BOARD MEETING
6:00 P.M. TUESDAY, JANUARY 20, 2015

ROLL CALL
PLEDGE OF ALLEGIANCE
MINUTES OF PREVIOUS MEETING
COUNTY CLAIMS

CLOSED SESSION: (1) Personnel (For the Discussion of the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal), (2) Collective Negotiations (For the Discussion of Collective Negotiating Matters); (3) Sale, Purchase or Lease (For the Setting of a Price for Sale, Purchase or Lease of Property), (4) Litigation (For the Discussion of Pending, Probable or Imminent), and (5) Closed Session Minutes (For the discussion of Closed Session Minutes).

COUNTY HIGHWAY: Mike Rolla

1. Knob Prairie Road and Almond Road Agreement

RESOLUTION:

1. County Maintenance Resolution
2. Commendation Resolution
3. Proposed Resolution to Place on the Ballot for the April 7, 2015 Franklin County Election a Proposition to the Voters of Franklin County to allow the County of Franklin to Impose a Increase on it's Share of Local Sales Taxes by 0.25% to be Used Exclusively for Public Facilities Purposes (Improvements of County Government Buildings), Pursuant to 5 ILCS 5/5 - 1006.5

AGREEMENTS:

1. Health Insurance Deductible Change
2. Accept 2013 Audit
3. Exit Audit County Clerk Office
4. Travel Request - County Clerk
5. Lake Moses Subdivision, Phase 2
6. Transfer of Assets
7. Travel Request - States Attorney
8. Travel Request - Supervisor of Assessments
9. GIS Contract - Aerial Flight
10. Rehire Part Time, Animal Control
11. Make Public Closed Session Minutes

APPOINTMENTS:

1. IMRF Authorized Agent
2. Hill City Water District - 1 Appointment
3. Crosswalk Community Action Agency - 2 Appointments

NEW BUSINESS:

1. Franklin County Clerk - Monthly Report

NEXT BOARD MEETING: 6:00 p.m. Tuesday, February 17, 2015

DUE TO HOLIDAY COMMITTEES WILL MEET
Monday, February 2, and Tuesday February 17, 2015

4:00 pm - Finance

4:30 pm - Road and Bridge

4:45 pm - Health and Environment


All meetings will be held on the third floor of the Courthouse in the County Board room unless otherwise noted.

If you have any questions, please contact me at (618) 439 - 3743 or (618) 625 - 3661

Randall Crocker

Chair, Franklin County Board

AGREEMENT No. 2015-01

Municipality Township Eastern	L O C A L A G E N C Y	 <p>Illinois Department of Transportation</p> <p>Preliminary Engineering Services Agreement For Motor Fuel Tax Funds</p>	C O N S U L T A N T	Name Hampton, Lenzini and Renwick, Inc. Address 3085 Stevenson Drive, Suite 201 City Springfield State Illinois 62703
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THIS AGREEMENT is made and entered into this 20th day of January, 2015 between the above Local Agency (LA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Motor Fuel Tax Funds, allotted to the LA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT", will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Section Description

Name Knob Prairie Road over trib to Akin Creek

Route TR 195 Length 0.10 Mi. _____ FT (Structure No. 028-3417P)

Termini 1 mile northwest of Akin; SE ¼, Sec. 16, T 6 S, R 4 E, 3rd P.M.

Description:
Bridge replacement and roadway approach improvements.

Agreement Provisions

The Engineer Agrees,

1. To perform or be responsible for the performance of the following engineering services for the LA, in connection with the proposed improvements herein before described, and checked below:
 - a. Make such detailed surveys as are necessary for the preparation of detailed roadway plans
 - b. Make stream and flood plain hydraulic surveys and gather high water data, and flood histories for the preparation of detailed bridge plans.
 - c. Make or cause to be made such soil surveys or subsurface investigations including borings and soil profiles and analyses thereof as may be required to furnish sufficient data for the design of the proposed improvement. Such investigations are to be made in accordance with the current requirements of the DEPARTMENT.
 - d. Make or cause to be made such traffic studies and counts and special intersection studies as may be required to furnish sufficient data for the design of the proposed improvement.
 - e. Prepare Army Corps of Engineers Permit, ~~Department of Natural Resources Office of Water Resources Permit, Bridge waterway sketch, and/or Channel Change sketch, Utility plan and locations, and Railroad Crossing work agreements.~~
 - f. Prepare Preliminary Bridge design and Hydraulic Report, (including economic analysis of bridge or culvert types) and high water effects on roadway overflows and bridge approaches.
 - g. Make complete general and detailed plans, special provisions, proposals and estimates of cost and furnish the LA with five (5) copies of the plans, special provisions, proposals and estimates. Additional copies of any or all documents, if required, shall be furnished to the LA by the ENGINEER at his actual cost for reproduction.
 - h. Furnish the LA with survey and drafts in quadruplicate of all necessary right-of-way dedications, construction easement and borrow pit and channel change agreements including prints of the corresponding plats and staking as required.

Note: Four copies to be submitted to the Regional Engineer

- i. Assist the LA in the tabulation and interpretation of the contractors' proposals
 - j. Prepare the necessary environmental documents in accordance with the procedures adopted by the DEPARTMENT's Bureau of Local Roads & Streets.
 - k. Prepare the Project Development Report when required by the DEPARTMENT.
- (2) That all reports, plans, plats and special provisions to be furnished by the ENGINEER pursuant to the AGREEMENT, will be in accordance with current standard specifications and policies of the DEPARTMENT. It is being understood that all such reports, plats, plans and drafts shall, before being finally accepted, be subject to approval by the LA and the DEPARTMENT.
- (3) To attend conferences at any reasonable time when requested to do so by representatives of the LA or the Department.
- (4) In the event plans or surveys are found to be in error during construction of the SECTION and revisions of the plans or survey corrections are necessary, the ENGINEER agrees that he will perform such work without expense to the LA, even though final payment has been received by him. He shall give immediate attention to these changes so there will be a minimum delay to the Contractor.
- (5) That basic survey notes and sketches, charts, computations and other data prepared or obtained by the Engineer pursuant to this AGREEMENT will be made available, upon request, to the LA or the DEPARTMENT without cost and without restriction or limitations as to their use.
- (6) That all plans and other documents furnished by the ENGINEER pursuant to this AGREEMENT will be endorsed by him and will show his professional seal where such is required by law.

The LA Agrees,

1. To pay the ENGINEER as compensation for all services performed as stipulated in paragraphs 1a, 1b, 1e, 1f, 1g, 1j, 2, 3, 5 and 6 in accordance with one of the following methods indicated by a check mark:
- a. A sum of money equal to \$10,000 ~~percent of the awarded contract cost of the proposed improvement as approved by the DEPARTMENT.~~
 - b. A sum of money equal to the percent of the awarded contract cost for the proposed improvement as approved by the DEPARTMENT based on the following schedule:

Schedule for Percentages Based on Awarded Contract Cost

Awarded Cost	Percentage Fees	
Under \$50,000	_____	(see note)
	_____	%
	_____	%
	_____	%
	_____	%

Note: Not necessarily a percentage. Could use per diem, cost-plus or lump sum.

2. To pay for services stipulated in paragraphs ~~1b, 1c, 1d, 1e, 1f, 1h, 1j & 1k~~ of the ENGINEER AGREES at actual cost of performing such work plus 100 percent to cover profit, overhead and readiness to serve - "actual cost" being defined as material cost plus payrolls, insurance, social security and retirement deductions. Traveling and other out-of-pocket expenses will be reimbursed to the ENGINEER at his actual cost. Subject to the approval of the LA, the ENGINEER may sublet all or part of the services provided under the paragraph 1a, 1b, 1c, ~~1d, 1e, 1f, 1h, 1j & 1k~~. ~~If the ENGINEER sublets all or part of this work, the work in paragraph 1c, 1d or 1h, the LA will pay the cost to the ENGINEER plus a five (5) percent service charge.~~

"Cost to Engineer" to be verified by furnishing the LA and the DEPARTMENT copies of invoices from the party doing the work. The classifications of the employees used in the work should be consistent with the employee classifications for the services performed. If the personnel of the firm, including the Principal Engineer, perform routine services that should normally be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the work performed.

3. That payments due the ENGINEER for services rendered in accordance with this AGREEMENT will be made as soon as practicable after the services have been performed ~~in accordance with the following schedule:~~
 - a. ~~Upon completion of detailed plans, special provisions, proposals and estimate of cost being the work required by paragraphs 1a through 1g under THE ENGINEER AGREES to the satisfaction of the LA and their approval by the DEPARTMENT, 90 percent of the total fee due under this AGREEMENT based on the approved estimate of cost.~~
 - b. ~~Upon award of the contract for the improvement by the LA and its approval by the DEPARTMENT, 100 percent of the total fee due under the AGREEMENT based on the awarded contract cost, less any amounts paid under "a" above.~~

~~By Mutual agreement, partial payments, not to exceed 90 percent of the amount earned, may be made from time to time as the work progresses.~~

4. That, should the improvement be abandoned at any time after the ENGINEER has performed any part of the services provided for in paragraphs 1a, through 1h and prior to the completion of such services, the LA shall reimburse the ENGINEER for his actual costs plus 100 percent incurred up to the time he is notified in writing of such abandonment -"actual cost" being defined as in paragraph 2 of THE LA AGREES.
5. That, should the LA require changes in any of the detailed plans, specifications or estimates except for those required pursuant to paragraph 4 of THE ENGINEER AGREES, after they have been approved by the DEPARTMENT, the LA will pay the ENGINEER for such changes on the basis of actual cost plus 100 percent to cover profit, overhead and readiness to serve -"actual cost" being defined as in paragraph 2 of THE LA AGREES. It is understood that "changes" as used in this paragraph shall in no way relieve the ENGINEER of his responsibility to prepare a complete and adequate set of plans and specifications.

It is Mutually Agreed,

1. That any difference between the ENGINEER and the LA concerning their interpretation of the provisions of this Agreement shall be referred to a committee of disinterested parties consisting of one member appointed by the ENGINEER, one member appointed by the LA and a third member appointed by the two other members for disposition and that the committee's decision shall be final.
2. This AGREEMENT may be terminated by the LA upon giving notice in writing to the ENGINEER at his last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LA all surveys, permits, agreements, preliminary bridge design & hydraulic report, drawings, specifications, partial and completed estimates and data, if any from traffic studies and soil survey and subsurface investigations with the understanding that all such material becomes the property of the LA. The ENGINEER shall be paid for any services completed and any services partially completed in accordance with Section 4 of THE LA AGREES.
3. That if the contract for construction has not been awarded one year after the acceptance of the plans by the LA and their approval by the DEPARTMENT, the LA will pay the ENGINEER the balance of the engineering fee due to make 100 percent of the total fees due under this AGREEMENT, based on the estimate of cost as prepared by the ENGINEER and approved by the LA and the DEPARTMENT.
4. That the ENGINEER warrants that he/she has not employed or retained any company or person, other than a bona fide employee working solely for the ENGINEER, to solicit or secure this contract, and that he/she has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the ENGINEER, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this contract. For Breach or violation of this warranty the LA shall have the right to annul this contract without liability.

IN WITNESS WHEREOF, the parties have caused the AGREEMENT to be executed in quadruplicate counterparts, each of which shall be considered as an original by their duly authorized officers.

Executed by the LA:

Franklin County of the
(Municipality/Township/County)

ATTEST:

State of Illinois, acting by and through its

By

Amy Hood

Franklin County

Clerk

(Seal)

By

Randall Cook

Title

County Board Chairman

Executed by the ENGINEER:

Hampton, Lenzini and Renwick, Inc.

3085 Stevenson Drive, Suite 201

Springfield, Illinois 62703

ATTEST:

By

Michael D. Cima

Michael D. Cima, P.E., S.E.

Title

Vice President

By

Steven W. Megginson

Steven W. Megginson, P.E., S.E.

Title

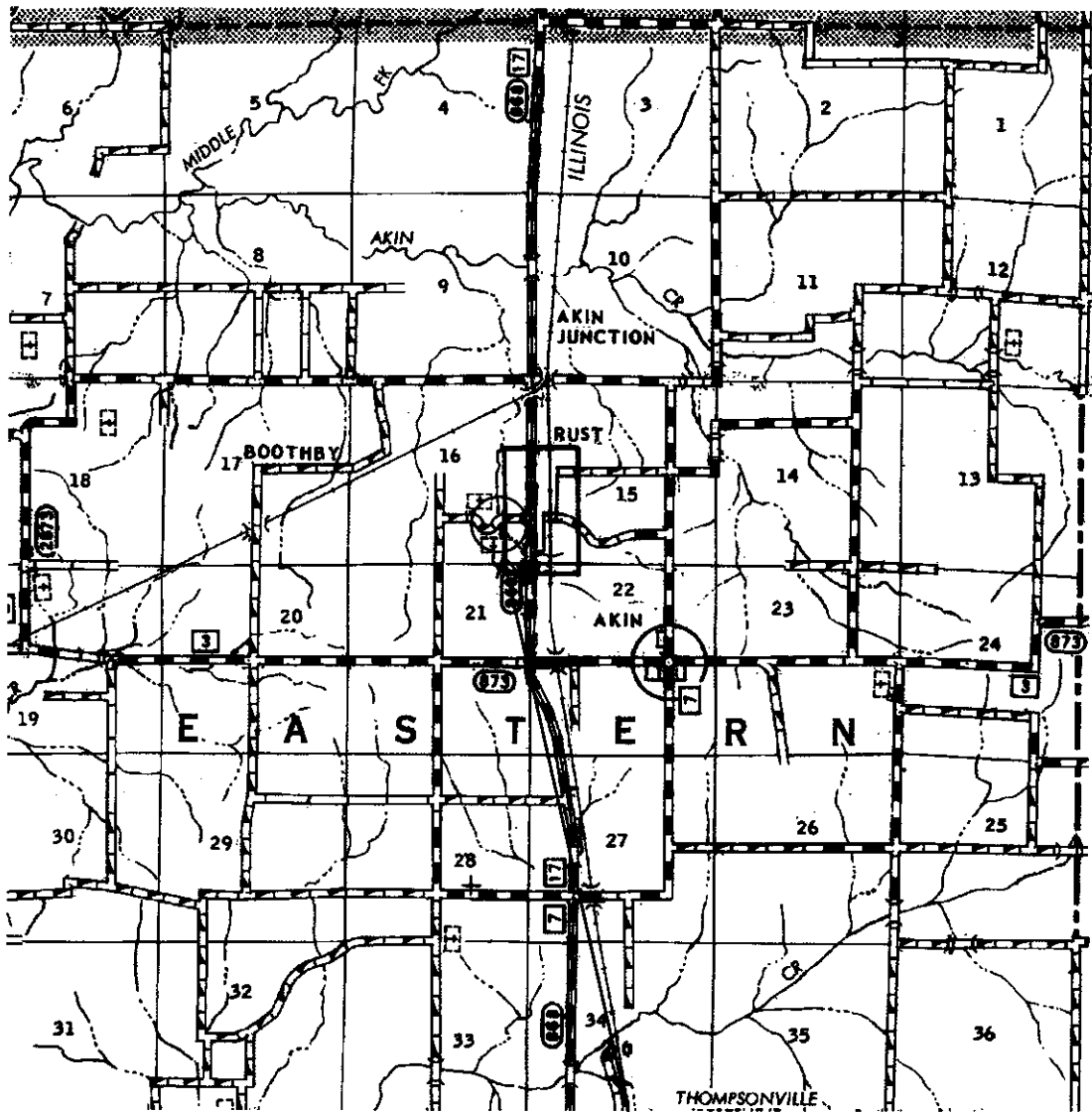
Vice President

Approved MFT Expenditure

Date

Department of Transportation

Regional Engineer



Proposed Improvement
Section 14-06132-00-BR

Location Map

EXHIBIT A

HAMPTON, LENZINI AND RENWICK, INC.

SPECIAL PROVISION FOR EMPLOYMENT PRACTICES

In addition to all other labor requirements set forth in this proposal and in the "Standard Specifications for Road and Bridge Construction" adopted by the Illinois Department of Transportation, during the performance of this contract, Hampton, Lenzini and Renwick, Inc., its assignees and successors in interest (hereinafter referred to as the "Engineer") agrees as follows:

I. SELECTION OF LABOR

The Engineer shall comply with all Illinois statutes pertaining to the selection of labor.

II. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract, the Engineer agrees as follows:

- A. That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, marital status, sexual preference, physical or mental handicap or unfavorable discharge from military service, and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- B. That, if it hires additional employees in order to perform this contract or any portion hereof, it will determine the availability of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- C. That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin, ancestry, age, marital status, sexual preference, physical or mental handicap or unfavorable discharge from military service.
- D. That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Engineer's obligations under the Illinois Human Rights Act and the Department's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Engineer in its efforts to comply with such Act and Rules and Regulations, the Engineer will promptly so notify the Illinois Department of Human Rights and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
- E. That it will submit reports as required by the Department of Human Rights, Rules and Regulations, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Illinois Human Rights Act and the Department's Rules and Regulations.

EXHIBIT A

- F. That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Illinois Department of Human Rights for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and the Department's Rules and Regulations.

- G. That it will include verbatim or by reference the provisions of this clause in every subcontract so that such provisions will be binding upon every such subconsultant. In the same manner as with other provisions of this contract, the Engineer will be liable for compliance with applicable provisions of this clause by all its subconsultants; and further it will promptly notify the contracting agency and the Illinois Department of Human Rights in the event any subconsultant fails or refuses to comply therewith. In addition, the Engineer will not utilize any subconsultant declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

STATE OF ILLINOIS
DRUG FREE WORKPLACE CERTIFICATION

This certification is required by the Drug Free Workplace Act (Ill. Rev. Stat., ch. 127, par. 152.311). The Drug Free Workplace Act, effective January 1, 1992, requires that no grantee or contractor shall receive a grant or be considered for the purposes of being awarded a contract for the procurement of any property or services from the State unless that grantee or contractor has certified to the State that the grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of contract or grant payments, termination of the contract or grant and debarment of contracting or grant opportunities with the State for at least one (1) year but not more than five years.

For the purpose of this certification, "grantee" or "contractor" means a corporation, partnership or other entity with twenty-five (25) or more employees at the time of issuing the grant, or a department, division or other unit thereof, directly responsible for the specific performance under a contract or grant of \$5,000 or more from the State.

1. Publishing a statement:

- a. Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
- b. Specifying the actions that will be taken against employees for violations of such prohibition.
- c. Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (1) abide by the terms of the statement; and
 - (2) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

2. Establishing a drug free awareness program to inform employees about:

- a. the dangers of drug abuse in the workplace;
- b. the grantee's or contractor's policy of maintaining a drug free workplace;
- c. any available drug counseling, rehabilitation and employee assistance programs; and
- d. the penalties that may be imposed upon an employee for drug violations.

3. Providing a copy of the statement required by subparagraph 1 to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.

4. Notifying the contracting or granting agency within ten (10) days after receiving notice under part (2) of paragraph c of subsection 1 above from an employee or otherwise receiving actual notice of such conviction.

5. Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 of the Drug Free Workplace Act.

6. Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

7. Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act.

THE UNDERSIGNED AFFIRMS, UNDER PENALTIES OF PERJURY, THAT HE OR SHE IS AUTHORIZED TO EXECUTE THIS CERTIFICATION ON BEHALF OF THE DESIGNATED ORGANIZATION.

Hampton, Lenzini & Renwick, Inc.
Printed Name of Organization

Steven Maggison
Signature of Authorized Representative

Steven W. Maggison, Vice President
Printed Name and Title

36-2555986
Requisition/Contract/Grant
ID Number

12/9/2014
Date

STATE OF ILLINOIS
County of Franklin

Document No. 2015-0353
Filed for record

JAN 21 2015

at 2:00 o'clock P.M.
Fee paid \$ 84.00
RHSF Surcharge \$ 10.00

John Probst
County Clerk & Recorder

STA
Count
Docume

at 6
Fee p
RHSF



LOCATION MAP

SCALE: 1"=1000'

**** LEGEND ****

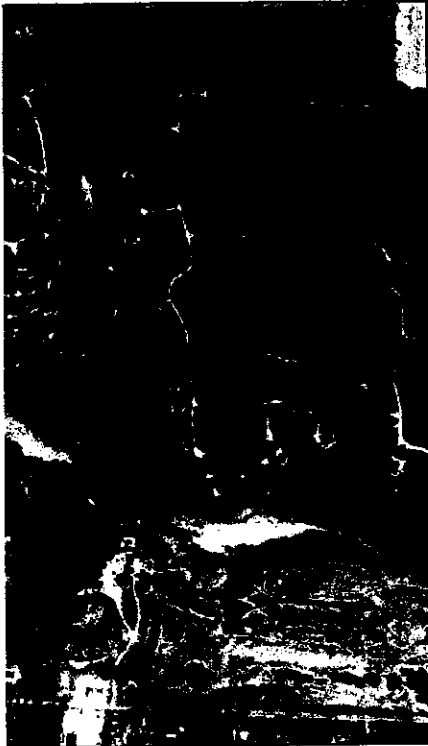
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- IRON ROD FOUND
- SURVEY POINT NO MONUMENTATION
- IRON ROD SET PER PRIOR S.P.S. SURVEY
- PROPERTY LINE
- EDGE OF WATER
- - - - RIGHT-OF-WAY LINE
- EASEMENT
- CENTERLINE OF ROAD
- ROAD

Page 1 of 28

SITE REQUIREMENTS

SITE DATA

2015-0353



LOCATION MAP

SCALE: 1"=100'

STATE OF ILLINOIS
County of Franklin

Document No. 2015-0353
Filed for record

JAN 21 2015

at 2:00 o'clock P M.

Fee paid \$ 84.00

RHSP Surcharge \$ 0.00

Angi Traylor
County Clerk & Recorder

SUB

PART OF

PART

PART OF

T.

*** LEGEND * ***

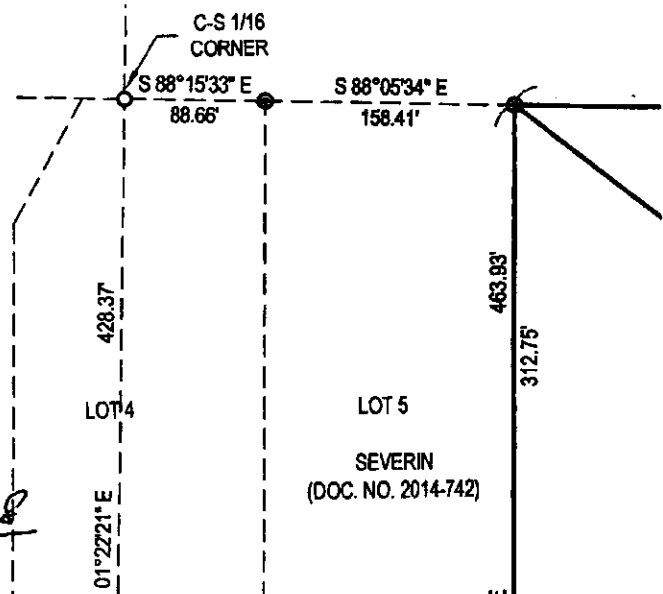
○ IRON ROD FOUND

● IRON ROD SET PER
PRIOR S.P.S. SURVEY

— EDGE OF WATER

— EASEMENT

— ROAD



Page 2 of 28

SITE DATA

2015-0353

353

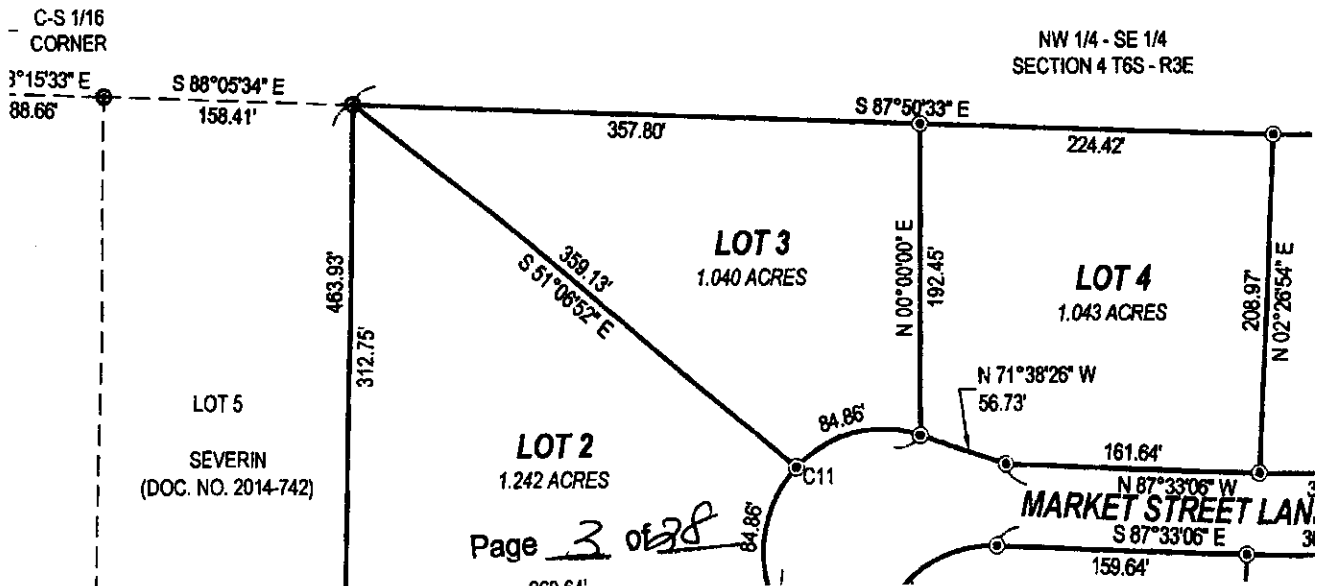
M.
E

LAKE MOS SUBDIVISION II

PART OF THE PEOPLES NATIONAL BANK

PART OF THE SW 1/4 OF THE SE 1/4 OF
PART OF THE NE 1/4 OF SECTION 9, AL
THE 3RD P.M., FRANKLIN COUNTY

MAIN SOURCE OF REFERENCE: DOC. N



2015-0353

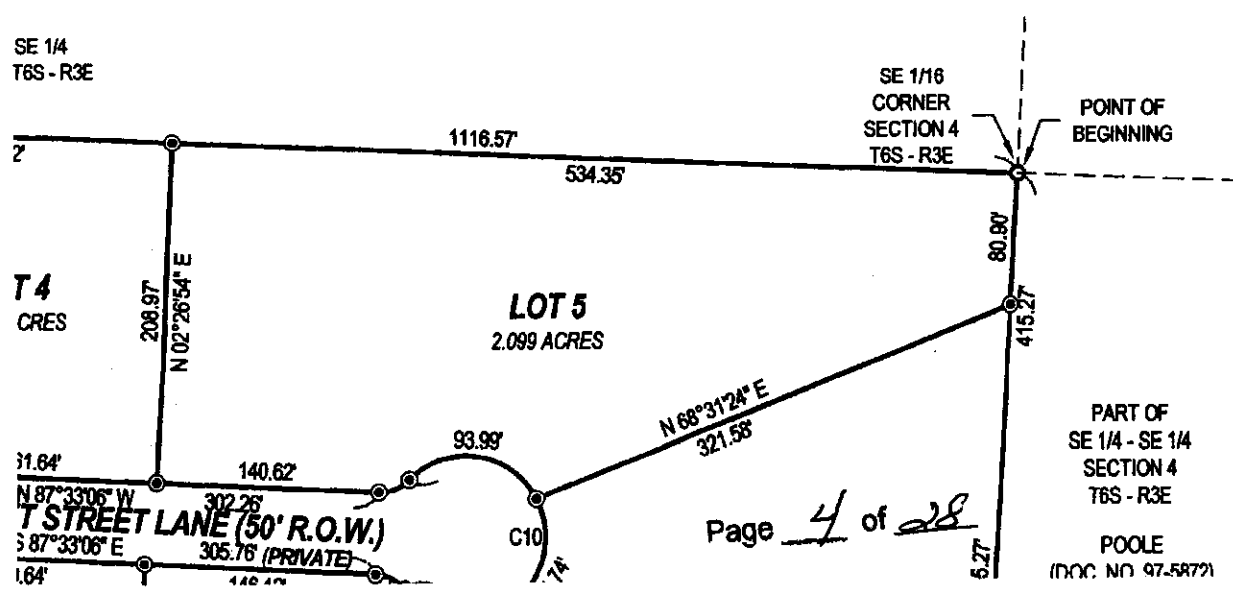
MOSES

I II PHASE II

NAL BANK, N.A. PROPERTY

SE 1/4 OF SECTION 4, AND
ON 9, ALL IN T 6 S, R 3 E OF
V COUNTY, ILLINOIS.

DE: DOC. NO. 2012-0499



SITE REQUIREMENTS

BUILDING SET-BACK:
 ROAD FRONTAGE - 25.0'
 ALL OTHER LINES - 10.0'

EASEMENTS:
 ALL LOT LINES - 10.0'

SITE DATA

TOTAL SITE AREA - 56.402 ACRES
 TOTAL AREA IN LOTS - 47.568 ACRES
 TOTAL AREA IN RIGHT-OF-WAY - 4.943 ACRES
 TOTAL AREA IN OPEN SPACES - 3.891 ACRES
 PROPOSED NUMBER OF PARCELS - 33
 MINIMUM PARCEL SIZE - 1.001 ACRES (43,603 S.F.)
 MAXIMUM PARCEL SIZE - 3.294 ACRES (143,486 S.F.)
 AVERAGE LOT SIZE - 1.441 ACRES (62,770 S.F.)

2015-0353

TO
 SAM PYLE
 BRIDGE
 ROAD

WHITE BIR

SURVEYOR'S NOTES & REFERENCES

- 1) THE PROPOSED PARCEL TO BE SUBDIVIDED IS PART OF PARCEL 08099203009, 0804401003.
- 2) THIS SURVEYOR WAS NOT PROVIDED WITH A TITLE COMMITMENT AT THE TIME OF SURVEY
- 3) THE DEVELOPER OF THIS PARCEL IS:
 PEOPLES NATIONAL BANK, N.A.
 208 PUBLIC SQUARE
 BENTON, IL 62812
 - CONTACT FRANK WILLIAM BONAN II AT (618) 439-5880.
- 4) IRON RODS SET PER S.P.S. AND IRON RODS SET PER PRIOR S.P.S. SURVEY ARE 24" LONG, 1/2" DIAMETER REBAR WITH A SURVEY KAP UNLESS OTHERWISE NOTED.
- 5) THE PROPERTY SHOWN IN THIS SUBDIVISION PLAT IS NOT WITHIN A SPECIAL FLOOD HAZARD AREA PER THE FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD HAZARD BOUNDARY MAP, COMMUNITY PANEL NUMBER 170899C0070D, DATED NOVEMBER 18, 2009.
- 6) SURROUNDING LAND USE: RESIDENTIAL AND AGRICULTURE.
- 8) LOTS 1-33 ARE LOCATED IN THE COUNTY WHICH REQUIRES NO ZONING.
- 9) REFERENCE IS MADE TO THE PLAT OF LAKE MOSES MANOR ESTATES BY WYANT, IPLS 2277, RECORDED IN DOC. NO. 97-8757, DATED 11/26/1997.
- 10) REFERENCE IS MADE TO THE PLAT OF COUNTRY CLUB ESTATES BY WYANT, IPLS 2277, RECORDED IN DOC. NO. 2003-8709, DATED 11/26/2003.
- 11) REFERENCE IS MADE TO THE REVISED PLAT OF COUNTRY CLUB ESTATES BY WYANT, IPLS 2277, RECORDED IN DOC. NO. 2004-3275, DATED 5/19/2004.
- 12) REFERENCE IS MADE TO A MONUMENT RECORD BY BRIGHT, IPLS 2277, RECORDED IN DOC. NO. 2005-2405, DATED 4/27/2005.
- 13) REFERENCE IS MADE TO THE PLAT OF LAKE MOSES SUBDIVISION II PHASE I BY SHAFER, IPLS 2754, RECORDED IN DOC. NO. 2013-1540, DATED 3/22/2013.
- 14) A PORTION OF THE PROPERTY SUBDIVIDED HEREIN IS PART OF VACATED LOTS 1 AND 2 OF COUNTRY CLUB ESTATES, AND VACATED LOTS 10 - 14 OF LAKE MOSES SUBDIVISION II PHASE I.

N.O.

921.12'

N 01°22'21"E

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S83° 04' 30"E	91.98'
L2	S58° 11' 27"E	14.24'
L3	N12° 06' 54"W	9.04'
L4	S85° 48' 25"W	14.24'
L5	S35° 44' 19"W	30.25'
L6	S62° 27' 02"W	22.44'
L7	S83° 45' 25"W	47.78'
L8	N74° 33' 17"W	18.10'
L9	N63° 43' 35"W	20.28'

MEADOW LANE

2015-0353

3 ACRES
 3 ACRES
 4.943 ACRES
 3.891 ACRES
 CELS - 33
 1 ACRES (43,603 S.F.)
 94 ACRES (143,486 S.F.)
 CRES (62,770 S.F.)
 TO
 SAM PYLE
 BRIDGE
 ROAD

NCES
 2804401003
 OF SURVEY

E 24" LONG, 1/2" DIAMETER REBAR

FLOOD HAZARD AREA PER THE
 P, COMMUNITY PANEL NUMBER

NT, IPLS 2277, RECORDED IN DOC.

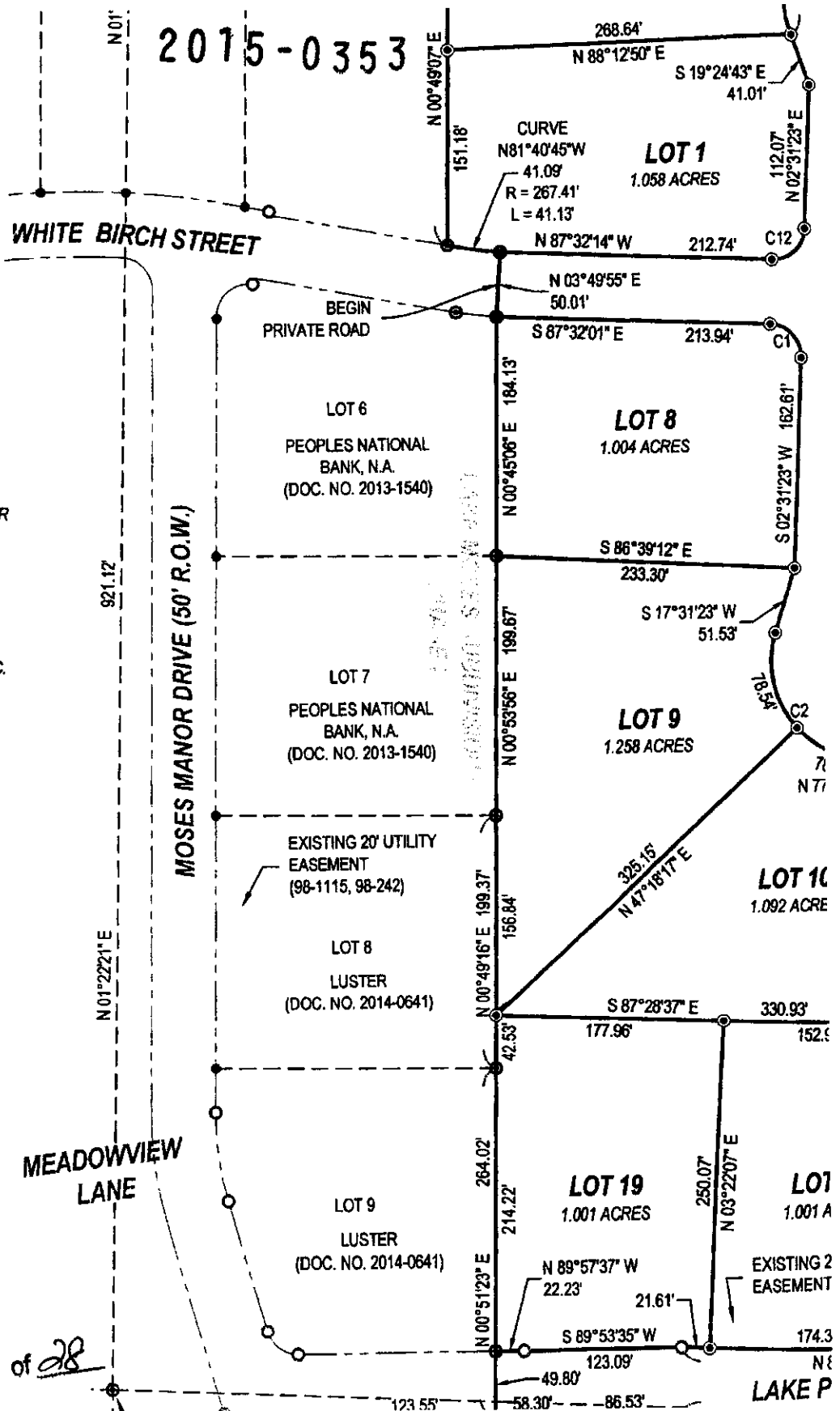
LS 2277, RECORDED IN DOC. NO.

NYANT, IPLS 2277, RECORDED IN

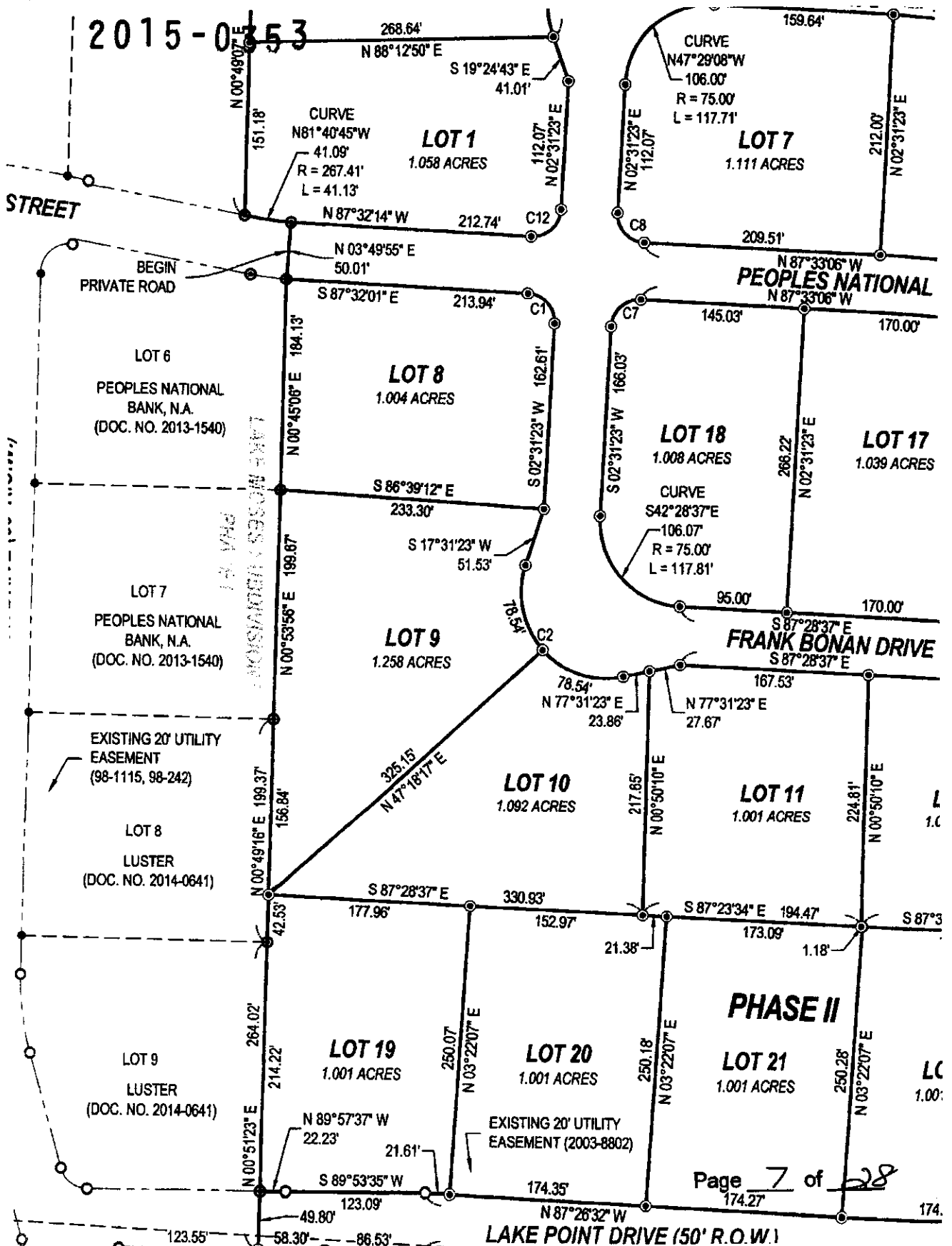
DED IN DOC. NO. 2005-2405,

SHAFAER, IPLS 2754, RECORDED

S 1 AND 2 OF COUNTRY CLUB

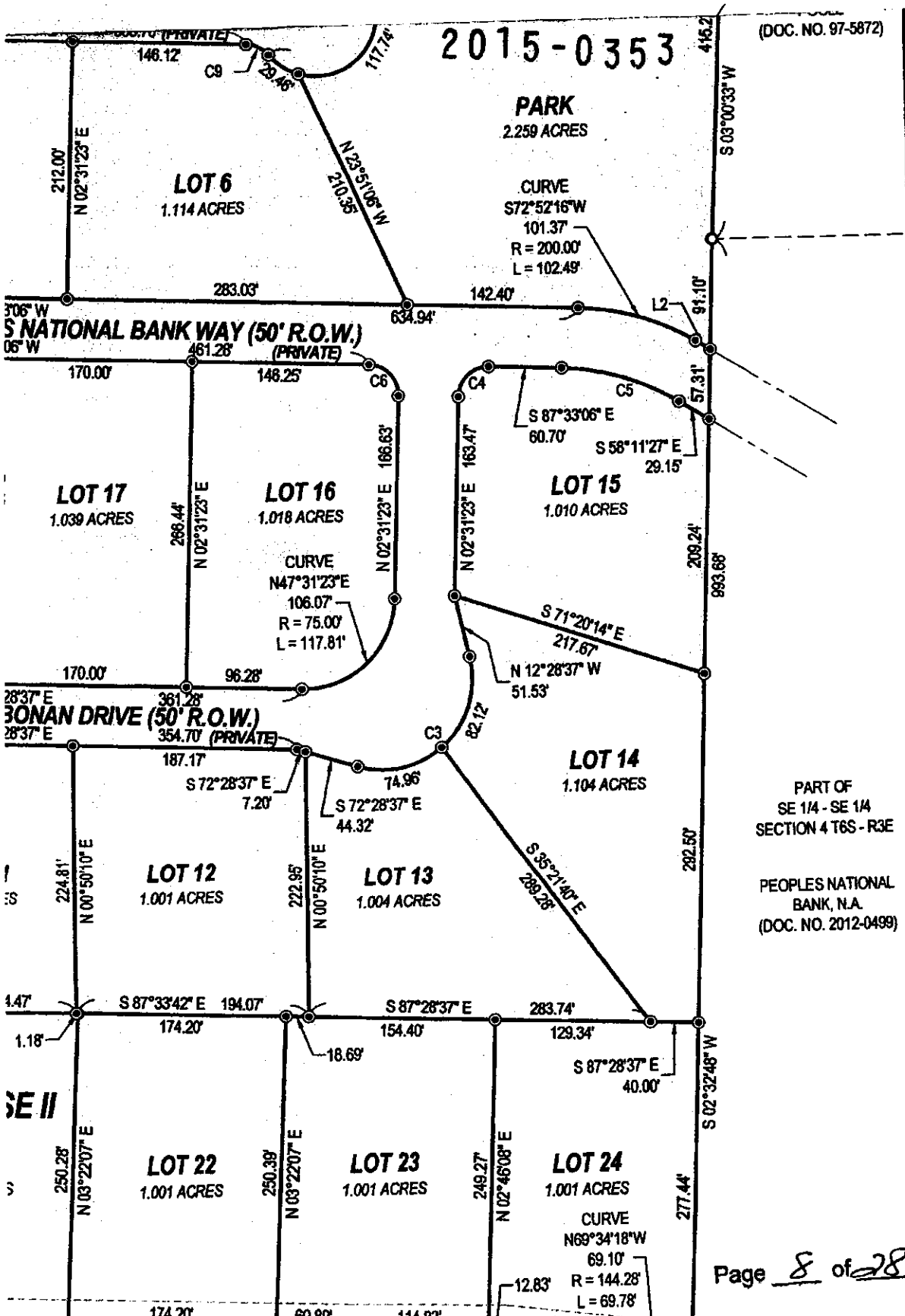


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2015-0353

(DOC. NO. 97-5872)



2015-0353

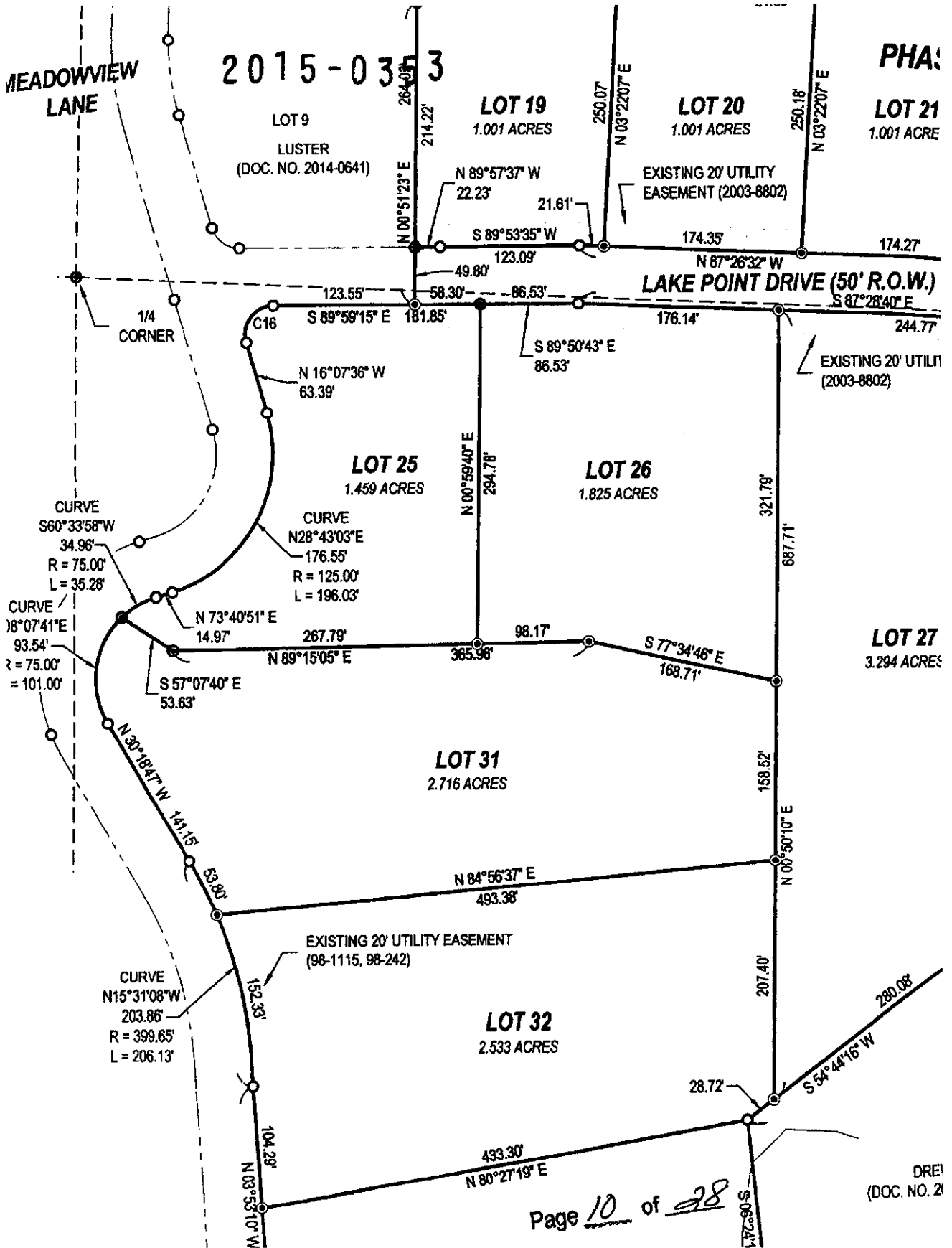
MEADOW
LANE

L1	S83° 04' 30"E	91.98'
L2	S58° 11' 27"E	14.24'
L3	N12° 06' 54"W	9.04'
L4	S85° 48' 25"W	14.24'
L5	S35° 44' 19"W	30.25'
L6	S62° 27' 02"W	22.44'
L7	S83° 45' 25"W	47.78'
L8	N74° 33' 17"W	18.10'
L9	N63° 43' 35"W	20.28'
L10	N48° 30' 05"W	10.87'
L11	N05° 54' 52"E	12.04'
L12	N70° 27' 41"W	16.99'
L13	S38° 10' 07"W	18.98'
L14	S35° 47' 33"W	24.32'
L15	N67° 59' 56"W	27.79'
L16	N46° 08' 43"W	67.23'
L17	N41° 52' 45"W	36.13'
L18	N44° 09' 38"W	33.97'
L19	N39° 46' 47"W	36.06'
L20	S85° 43' 30"W	4.59'

CURVE
S60°33'5"
34.96'
R = 75.0'
L = 35.2'

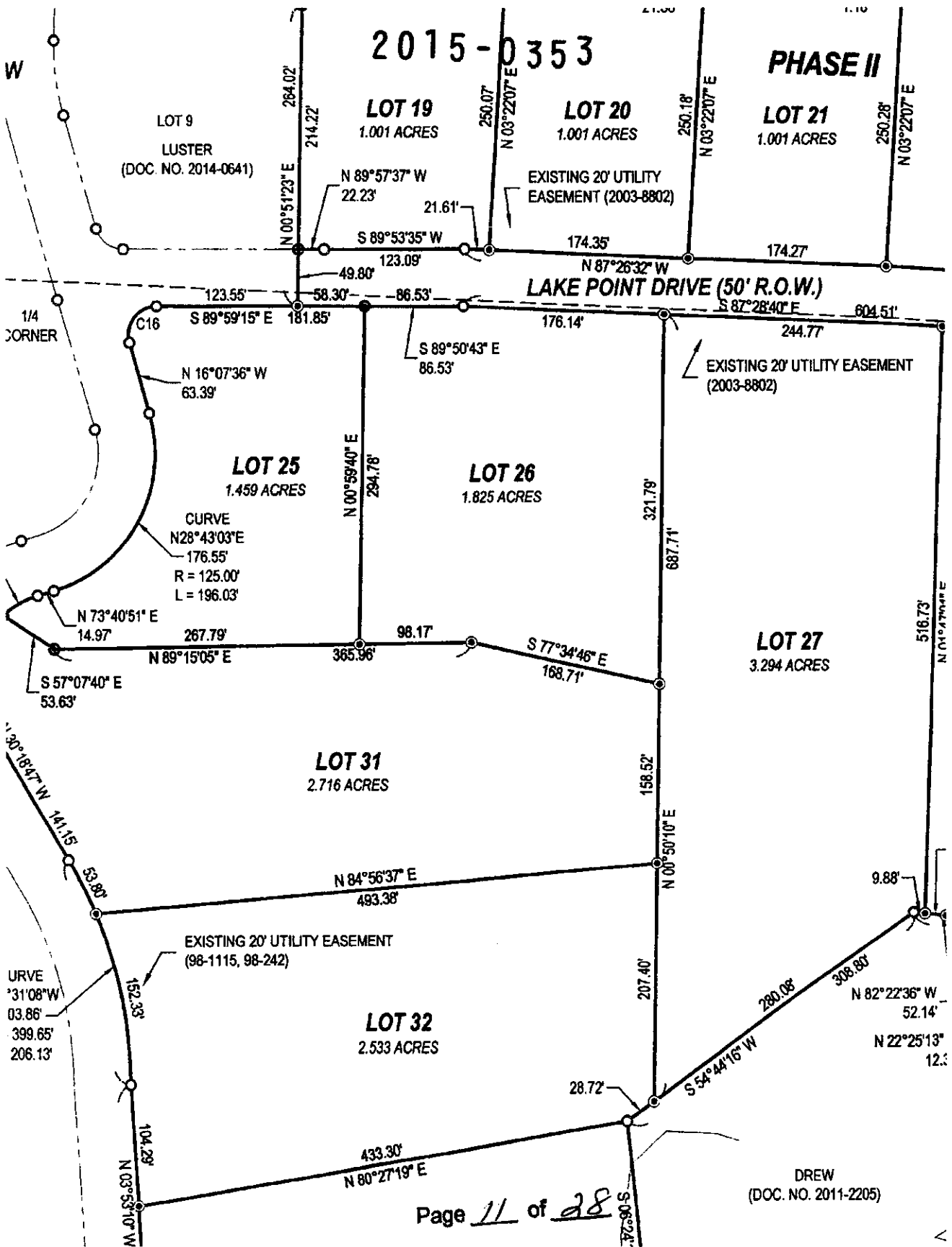
CURVE /
N08°07'41"E
93.54'
R = 75.00'
L = 101.00'

CURVE TABLE				
CURVE #	CHORD BEARING	DISTANCE	RADIUS	ARC LENGTH
C1	N42° 30' 52"W	35.38'	25.00'	39.30'
C2	S42° 28' 37"E	129.90'	75.00'	157.08'
C3	N47° 31' 23"E	129.90'	75.00'	157.08'
C4	N47° 29' 08"W	35.33'	25.00'	39.24'
C5	S72° 52' 16"W	101.37'	200.00'	102.49'
C6	S42° 30' 52"W	35.38'	25.00'	39.30'
C7	N47° 29' 08"W	35.33'	25.00'	39.24'
C8	S42° 30' 52"E	35.38'	25.00'	39.30'
C9	N63° 27' 24"W	20.41'	25.00'	21.03'
C10	N02° 26' 54"E	66.67'	50.00'	241.19'



2015-0353

PHASE II



LOT 9
LUSTER
(DOC. NO. 2014-0641)

LOT 19
1.001 ACRES

LOT 20
1.001 ACRES

LOT 21
1.001 ACRES

LOT 25
1.459 ACRES

LOT 26
1.825 ACRES

LOT 27
3.294 ACRES

LOT 31
2.716 ACRES

LOT 32
2.533 ACRES

LAKE POINT DRIVE (50' R.O.W.)

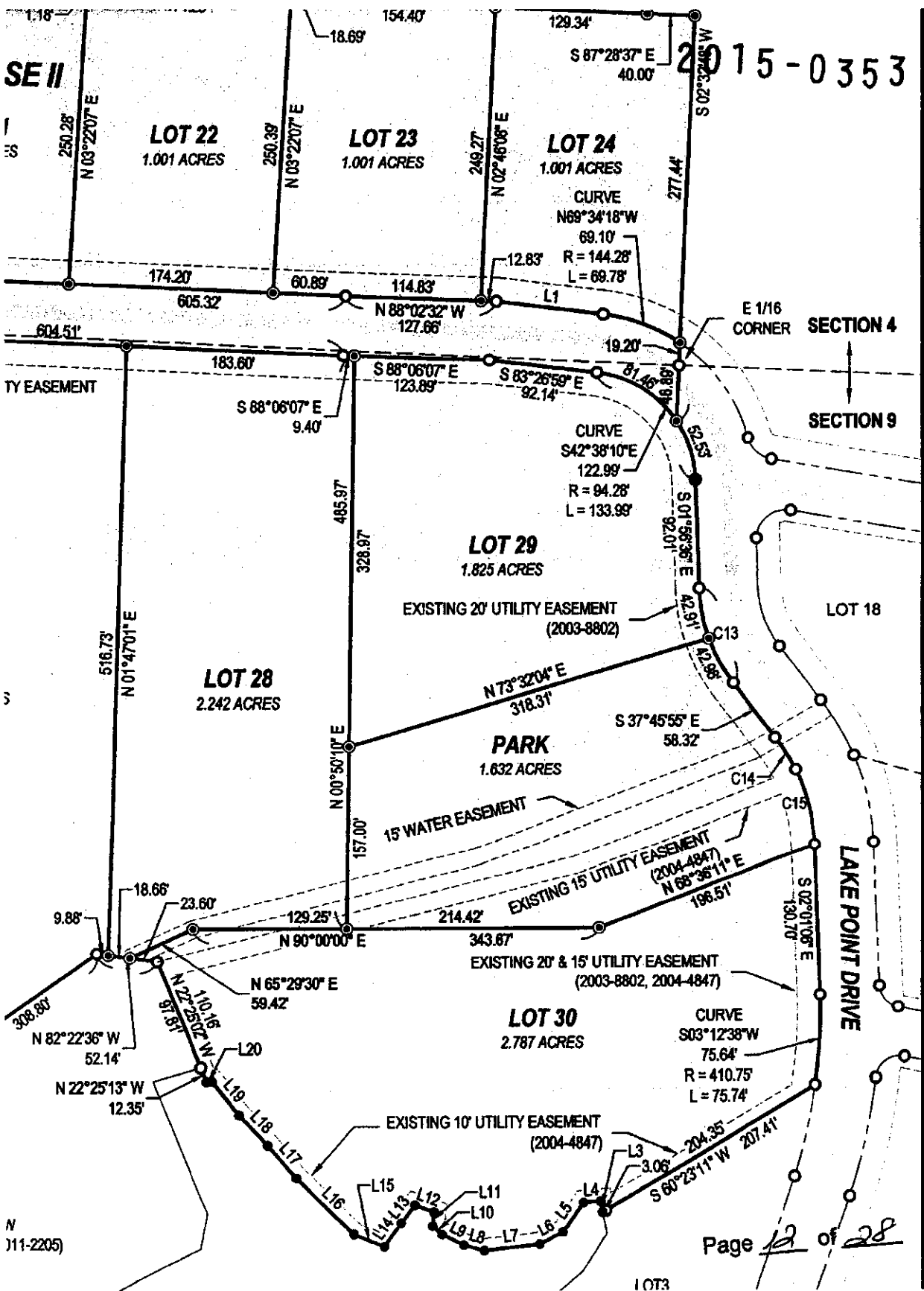
EXISTING 20' UTILITY EASEMENT
(2003-8802)

EXISTING 20' UTILITY EASEMENT
(98-1115, 98-242)

DREW
(DOC. NO. 2011-2205)

SE II

2015-0353



N 111-2205)

LOT3

C3	N47° 31' 23"E	129.90'	75.00'	157.08'
C4	N47° 29' 08"W	35.33'	25.00'	39.24'
C5	S72° 52' 16"W	101.37'	200.00'	102.49'
C6	S42° 30' 52"W	35.38'	25.00'	39.30'
C7	N47° 29' 08"W	35.33'	25.00'	39.24'
C8	S42° 30' 52"E	35.38'	25.00'	39.30'
C9	N63° 27' 24"W	20.41'	25.00'	21.03'
C10	N02° 26' 54"E	66.67'	50.00'	241.19'
C11	S43° 31' 46"W	135.76'	75.00'	169.72'
C12	N47° 28' 43"E	35.50'	25.00'	39.48'
C13	S19° 50' 54"E	84.50'	137.19'	85.89'
C14	N32° 11' 43"W	32.79'	159.75'	32.85'
C15	S14° 01' 18"E	66.13'	161.55'	66.60'
C16	N36° 51' 02"E	40.06'	25.00'	46.47'

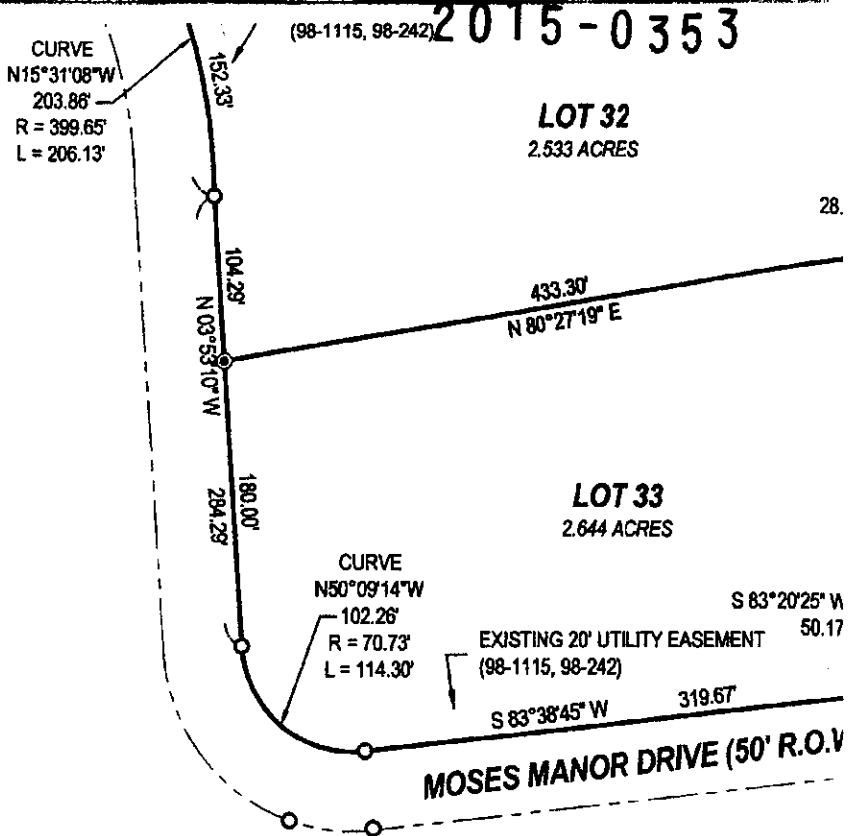
2015-0353

N
F
I

FOR DESCRIPTION AND CERTIFICATIONS SEE PAGE 2 OF 2

BILL BONAN	Requested By:	Drafted by:	AARON DAUBY		
	Date:	9/12/2014			
	Reviewed by:	JMW	#	Date	Note
	Scale:	1"=100			
	Job Number:	2014-181			
	Sheet:	1 OF 2			
		Drawing Status			
		<input type="checkbox"/> Preliminary Drawing <input checked="" type="checkbox"/> Final Drawing			
This Professional Service Conforms To The Current Illinois Minimum Standards of Practice Applicable To Boundary Surveys.					

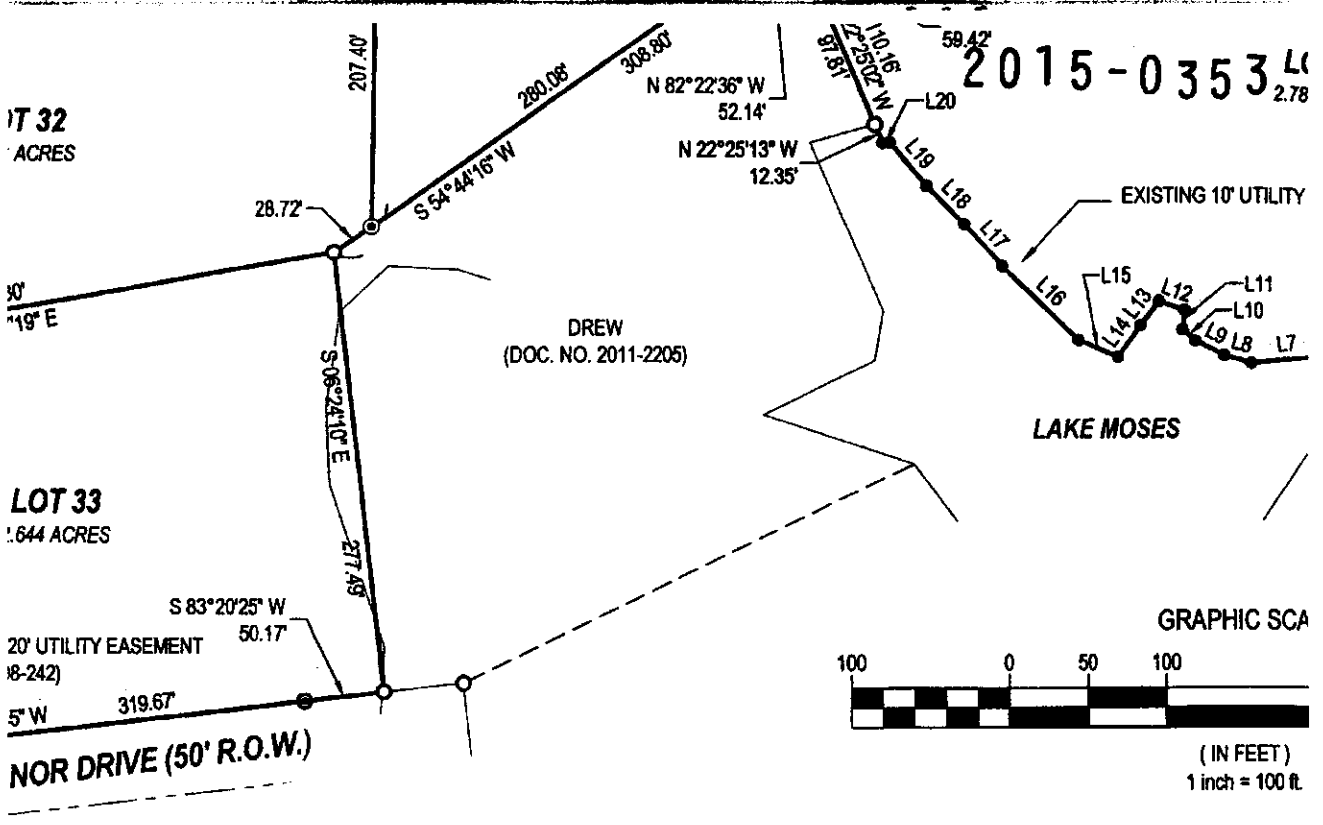
157.08'
39.24'
102.49'
39.30'
39.24'
39.30'
21.03'
241.19'
169.72'
39.48'
85.89'
32.85'
66.60'
46.47'



OF 2

Revisions	
Date	Note

**LAKE MOSES SUBDIVISION
PHASE II**
 PART OF THE PEOPLES NATIONAL BANK, N
 PROPERTY
 PART OF THE SE ¼ OF SECTION 4, AND PART
 THE NE ¼ OF SECTION 9, ALL IN T 6 S, R 3 E O
 3RD P.M., FRANKLIN COUNTY, ILLINOIS.
 Path: S:\2014\FRANKLIN\2014-181\DELIVERABLES\DWG\2014-181SUE



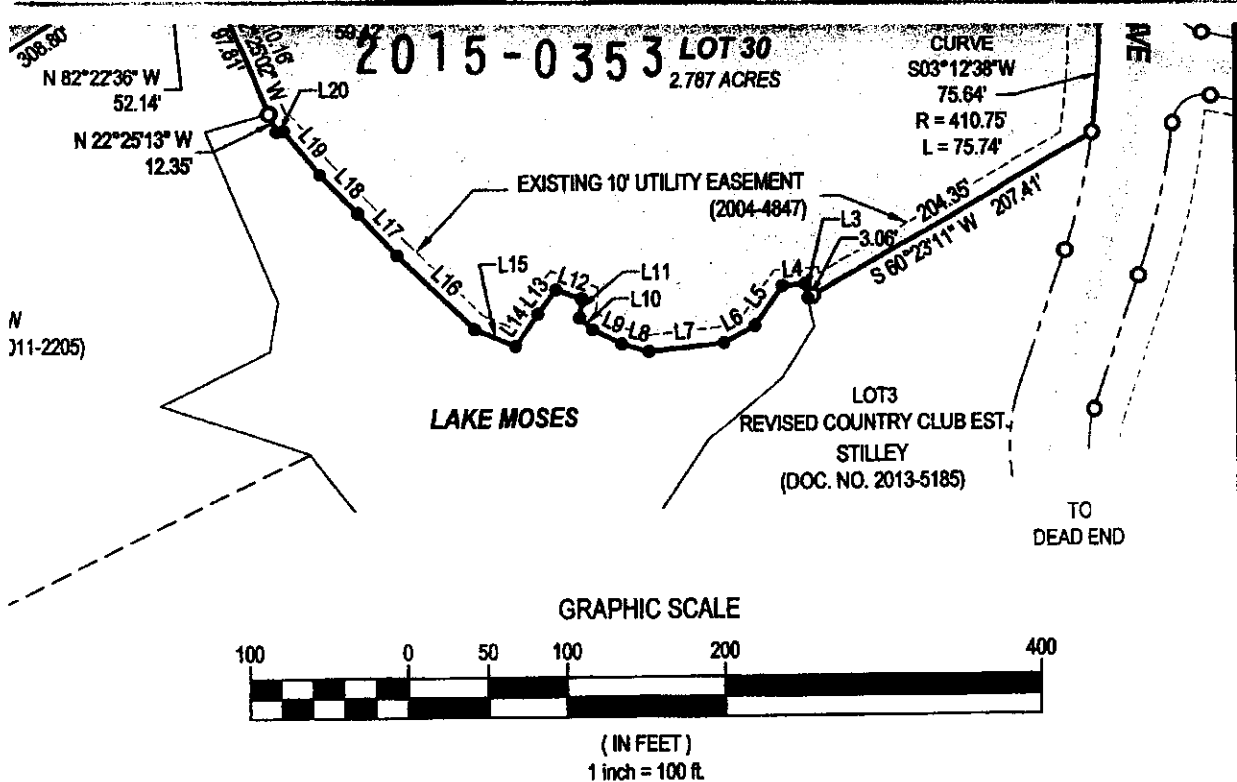
SUBDIVISION II
USE II
S NATIONAL BANK, N.A.
PROPERTY
SECTION 4, AND PART OF
ALL IN T 6 S, R 3 E OF THE
IN COUNTY, ILLINOIS.
ELIVERABLESDWG2014-181SUBD.DWG

Shawnee Professional Services
Engineers, Surveyors, Right of Way, & Energy



104 S. 4TH STREET
P.O. BOX 125
Vienna, IL 62995
Tel: 618-658-6065
www.ShawneePSI.com

BEARINGS ARE REF
TO ILLINOIS STATE F
COORDINATES - EAS
NAD 83

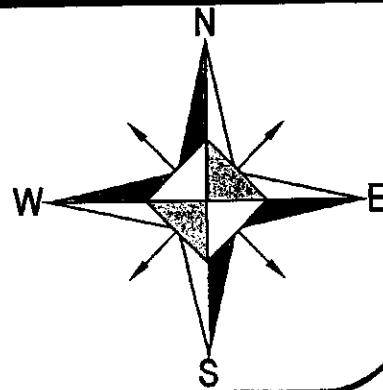


Professional Services
Surveyors, Right of Way, & Energy



104 S. 4TH STREET
P.O. BOX 125
Vienna, IL 62995
Tel: 618-658-6065
www.ShawneePSI.com

BEARINGS ARE REFERENCED
TO ILLINOIS STATE PLANE
COORDINATES - EAST ZONE
NAD 83



2015-0353

STATE OF ILLINOIS
County of Franklin
Document No. 2015-0353
Filed for record

JAN 21 2015
at 2:00 o'clock P.M.
Fee paid \$ 24.00
RHSP Surcharge \$ 10.00
Amy Maslow
County Clerk & Recorder

E II

ERTY

ND

E OF

IRMAN CERTIFICATE

BOARD OF FRANKLIN COUNTY, ILLINOIS HELD ON THE 20th DAY OF
S PRESENTED TO AND APPROVED BY THE COUNTY BOARD CHAIRMAN.

SIZED REPRESENTATIVE OF THE FRANKLIN COUNTY BOARD, I HAVE REVIEWED THIS
E IN COMPLIANCE WITH THE FRANKLIN COUNTY SUBDIVISION ORDINANCE AND ALL

2015-0353

LAKE MOSES DIVISION II PHASE II

THE PEOPLES NATIONAL BANK, N.A. PROPERTY
THE SW 1/4 OF THE SE 1/4 OF SECTION 4, AND
THE NE 1/4 OF SECTION 9, ALL IN T 6 S, R 3 E OF
3RD P.M., FRANKLIN COUNTY, ILLINOIS.

MAIN SOURCE OF REFERENCE: DOC. NO. 2012-0499

SOUTHEAST QUARTER OF SECTION 4, A
F THE NORTHEAST QUARTER OF THE
F THE THIRD PRINCIPAL MERIDIAN. SAID
R 2012-0499, IN THE FRANKLIN COUNTY
AID PARCEL BEING MORE PARTICULARLY

THWEST QUARTER OF THE SOUTHEAST
QUARTER OF THE SOUTHEAST QUARTER
FEET, PASSING AN IRON ROD SET AT
PROPERTY (DOCUMENT NUMBER
FEET, 148.41 FEET, 357.65 FEET, 650.15
THE NORTHWEST QUARTER OF THE
V IRON ROD SET IN THE WEST
AY LINE THE FOLLOWING EIGHT (8)
E 51.86 FEET, A RADIUS OF 94.28 FEET,

FRANKLIN COUNTY BOARD CHAIRMAN CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

AT A REGULAR MEETING OF THE COUNTY BOARD OF FRANKLIN CO
January 2015 THE FOREGOING PLAT WAS PRESENTED TO AND /


RANDALL CROCKER, CHAIRMAN

PLAT OFFICER CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS IS TO CERTIFY THAT, AS THE AUTHORIZED REPRESENTATIVE
PLAT ON THEIR BEHALF AND HAVE FOUND IT TO BE IN COMPLIANCE WITH
OTHER APPLICABLE COUNTY REQUIREMENTS.

2015-0353



LOCATION MAP

SCALE: 1"=1000'

SUBD

**PART OF THE
PART OF
PART OF THE
THE**

DESCRIPTION OF SURVEY

56.402 ACRES - THE PEOPLES NATIONAL BANK NA PROPERTY

A PARCEL OF LAND BEING A PART OF THE SOUTHWEST QUARTER OF THE SECTION 4, PART OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER, AND A PART OF THE NORTHWEST QUARTER OF SECTION 9, ALL IN TOWNSHIP 8 SOUTH, RANGE 3 EAST OF THE 6TH MERIDIAN, PARCEL IS PART OF PROPERTY DESCRIBED AND RECORDED IN DOCUMENT NUMBER 1997-5872; COURT HOUSE IN THE NAME OF PEOPLES NATIONAL BANK, N.A., DATED 3/22/2013. SURVEY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON ROD FOUND AT THE NORTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 4; THENCE ALONG THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 4 THE FOLLOWING TWO (2) CALLS: THENCE S 03° 00' 33" W 415.27 FEET, TO AN IRON ROD SET AT THE SOUTHWEST CORNER OF MICHAEL POOLE (1997-5872); THENCE S 02° 32' 48" W 946.79 FEET, PASSING IRON RODS SET AT 91.10 FEET, AND 927.59 FEET, TO AN IRON ROD FOUND AT THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 9; THENCE S 02° 32' 48" W 46.89 FEET TO A POINT ON THE RIGHT-OF-WAY LINE OF LAKE POINT DRIVE; THENCE ALONG SAID WEST RIGHT-OF-WAY LINE OF LAKE POINT DRIVE; THENCE ALONG A CURVE TO THE RIGHT WITH CHORD BEARING S 17° 53' 06" W AND AN ARC LENGTH OF 62.52 FEET TO AN IRON ROD SET; THENCE S 03° 00' 33" W 415.27 FEET

IZED REPRESENTATIVE OF THE FRANKLIN COUNTY BOARD, I HAVE REVIEWED THIS
: IN COMPLIANCE WITH THE FRANKLIN COUNTY SUBDIVISION ORDINANCE AND ALL

OF January, 2015

2015-0353

APPROVED

CSL \$25.00 1/20/15

PLAT OFFICER

TE

ENGINEER, HAVE REVIEWED THIS PLAT OF SUBDIVISION. THIS IS TO CERTIFY THAT ALL
ILLINOIS COUNTY SUBDIVISION ORDINANCE AND ALL OTHER APPLICABLE COUNTY
ORDINANCES HAVE BEEN REVIEWED AND APPROVED, OR IN LIEU OF SUCH CONSTRUCTION, A SECURITY INSTRUMENT
FOR SAID IMPROVEMENTS, HAS BEEN FILED WITH THE HIGHWAY DEPARTMENT.

January, 2015

ENGINEER

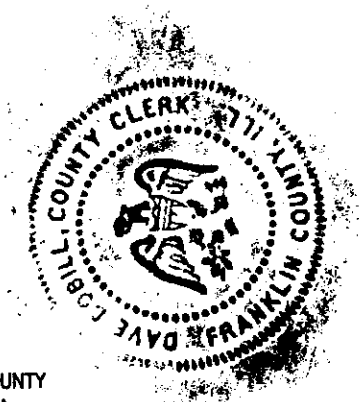
TE

ORDER OF FRANKLIN COUNTY, ILLINOIS, DO HEREBY CERTIFY THAT THERE ARE NO
UNPAID TAXES OR SPECIAL ASSESSMENTS, NO UNPAID FORFEITED TAXES AND NO
LIENS INCLUDED IN THE PLAT. I FURTHER CERTIFY THAT I HAVE REVIEWED ALL

CLERK AT BENTON, ILLINOIS,
2014.

RECORDER

CERTIFICATE



ORDER OF FRANKLIN COUNTY, ILLINOIS, AND KEEPER OF THE SEAL OF SAID COUNTY
CERTIFY THAT ON THE 16th DAY OF September, 2014, AT A
PUBLIC MEETING, I RECEIVED AND APPROVE THE FOREGOING PLAT. IN WITNESS WHEREOF, I HAVE SET MY
HANDS AND SEAL AT BENTON, ILLINOIS.

U
RECORDER

DATE

89 FEET TO AN IRON ROD SET IN THE WEST
 T RIGHT-OF-WAY LINE THE FOLLOWING EIGHT (8)
 S 17° 53' 06" E 51.86 FEET, A RADIUS OF 94.28 FEET,
 1° 56' 36" E 92.01 FEET TO AN IRON ROD FOUND;
 54° E 84.50 FEET, A RADIUS OF 137.19 FEET, AND AN
 ; TO AN IRON ROD FOUND; THENCE S 37° 45' 55" E 58.32
 T WITH CHORD BEARING S 32° 11' 43" E 32.79 FEET, A
 N ROD FOUND; THENCE ALONG A CURVE TO THE
 ' 61.55 FEET, AND AN ARC LENGTH OF 66.60 FEET TO AN
) FOUND; THENCE ALONG A CURVE TO THE RIGHT
 FEET, AND AN ARC LENGTH OF 75.74 FEET TO AN IRON
 ED COUNTRY CLUB ESTATES; THENCE S 60° 23' 11" W
 AN IRON ROD FOUND AT 204.35 FEET, TO A POINT IN
 EEN (19) CALLS: THENCE N 12° 06' 54" W 9.04 FEET TO A
 4' 19" W 30.25 FEET TO A POINT; THENCE S 62° 27' 02" W
 THENCE N 74° 33' 17" W 18.10 FEET TO A POINT;
 ' 10.87 FEET TO A POINT; THENCE N 05° 54' 52" E 12.04
 VCE S 38° 10' 07" W 18.98 FEET TO A POINT; THENCE S
 TO A POINT; THENCE N 46° 08' 43" W 67.23 FEET TO A
 9' 38" W 33.97 FEET TO A POINT; THENCE
 T TO A POINT; THENCE N 22° 25' 13" W 12.35 FEET TO
 Y (DOCUMENT NUMBER 2011-2205); THENCE ALONG
 ° 25' 02" W 97.81 FEET TO AN IRON ROD FOUND;
 FEET AND 42.26 FEET, TO AN IRON ROD FOUND;
 1.08 FEET, TO AN IRON ROD FOUND; THENCE
 T-OF-WAY LINE OF MOSES MANOR DRIVE; THENCE
 ALLS: THENCE S 83° 20' 25" W 50.17 FEET TO AN IRON
 ; THENCE ALONG A CURVE TO THE RIGHT WITH CHORD
 ARC LENGTH OF 114.30 FEET TO AN IRON ROD FOUND
 LONG SAID EAST RIGHT-OF-WAY LINE THE FOLLOWING
 ROD SET AT 180.00 FEET, TO AN IRON ROD FOUND;
 ' 08" W 203.86 FEET, A RADIUS OF 399.65 FEET, AND AN
 ET, TO AN IRON ROD FOUND; THENCE N 30° 18' 47" W
 ; RIGHT WITH CHORD BEARING N 08° 07' 41" E 93.54
 O AN IRON ROD SET; THENCE ALONG A CURVE TO THE
 5.00 FEET, AND AN ARC LENGTH OF 35.28 FEET TO AN
 FOUND; THENCE ALONG A CURVE TO THE LEFT WITH
 AND AN ARC LENGTH OF 196.03 FEET TO AN IRON
 ID; THENCE ALONG A CURVE TO THE RIGHT WITH
 VD AN ARC LENGTH OF 46.47 FEET TO AN IRON ROD
 OF-WAY LINE OF LAKE POINT DRIVE TO AN IRON ROD
 RTH RIGHT-OF-WAY LINE OF LAKE POINT DRIVE;
 I THE FOLLOWING SEVEN (7) CALLS: THENCE
 ORNER OF LOT EIGHT (8) IN SAID PHASE I; THENCE N
 AN IRON SET AT THE SOUTHEAST CORNER OF LOT
 RON ROD SET AT THE SOUTHEAST CORNER OF LOT
 ' ROD SET AT THE SOUTHEAST CORNER OF THE WHITE
 T AT THE NORTHEAST CORNER OF SAID WHITE BIRCH
 G N 81° 40' 45" W 41.09 FEET, A RADIUS OF 267.41 FEET,
 HEAST CORNER OF LOT 5 IN SAID PHASE I; THENCE
 TO AN IRON ROD SET IN THE NORTH LINE OF THE
 N 4; THENCE S 87° 50' 33" E 1116.57 FEET, PASSING
 INNING.
 RVEY BY AARON M. DAUBY, IL PROFESSIONAL LAND

2015-0353

THIS IS TO CERTIFY THAT, AS THE AUTHORIZED REPRESENTATIVE
 PLAT ON THEIR BEHALF AND HAVE FOUND IT TO BE IN COMPLIANCE WITH
 OTHER APPLICABLE COUNTY REQUIREMENTS.

DATED THIS 20th DAY OF Jan

Cynthia K. Huhn
 Cynthia K. Huhn, FRANKLIN COUNTY PLAT OFFICER

COUNTY ENGINEER'S CERTIFICATE

STATE OF ILLINOIS
 COUNTY OF FRANKLIN

I, MICHAEL A. ROLLA, FRANKLIN COUNTY ENGINEER,
 IMPROVEMENTS, AS REQUIRED UNDER THE FRANKLIN COUNTY
 REQUIREMENTS AS REQUIRED, HAVE BEEN INSTALLED AND
 IN AN AMOUNT SUFFICIENT OF COVER THE COST OF SAID IMPROVEMENTS.

DATED THIS 20th DAY OF January

Michael A. Rolla
 MICHAEL A. ROLLA, PE, FRANKLIN COUNTY ENGINEER

COUNTY CLERK TAX CERTIFICATE

STATE OF ILLINOIS
 COUNTY OF FRANKLIN

I, DAVID DOBILL, COUNTY CLERK AND RECORDER OF
 DELINQUENT GENERAL TAXES, NO UNPAID CURRENT TAXES
 REDEEMABLE TAX SALES AGAINST ANY OF THE LAND INCLUDED
 STATUTORY FEES IN CONNECTION WITH THE PLAT.

GIVEN UNDER MY NAME AND SEAL OF THE COUNTY CLERK A
 THIS 15th DAY OF October 2014.

David Dobill
 DAVID DOBILL, FRANKLIN COUNTY CLERK AND RECORDER

COUNTY CLERK APPROVAL CERTIFICATE

STATE OF ILLINOIS
 COUNTY OF FRANKLIN

I, DAVID DOBILL, COUNTY CLERK AND RECORDER OF
 AND THE TAX RECORDS THEREOF, DO HEREBY CERTIFY THAT
 REGULAR MEETING, THE COUNTY BOARD DID ACCEPT AND A
 HAND AND OFFICIAL SEAL OF FRANKLIN COUNTY, ILLINOIS.

David Dobill
 DAVID DOBILL, FRANKLIN COUNTY CLERK AND RECORDER

HEALTH DEPARTMENT CERTIFICATE

STATE OF ILLINOIS
 COUNTY OF FRANKLIN

THIS IS TO CERTIFY THAT THE PLAT FOR THE TRACT

INT DRIVE AND ALL OTHER RIGHTS-OF-WAY AND
 TY OF FRANKLIN, STATE OF ILLINOIS.

2015-0353

NORTHEAST QUARTER OF SAID SECTION 9; THENCE S 02° 32' 48" W 46.89 FEET TO A RIGHT-OF-WAY LINE OF LAKE POINT DRIVE; THENCE ALONG SAID WEST RIGHT-OF-WAY CALLS: THENCE ALONG A CURVE TO THE RIGHT WITH CHORD BEARING S 17° 53' 06" AND AN ARC LENGTH OF 52.53 FEET TO AN IRON ROD SET; THENCE S 01° 56' 36" E 92. THENCE ALONG A CURVE TO THE LEFT WITH CHORD BEARING S 19° 50' 54" E 84.50 FEET, PASSING AN IRON ROD SET AT 42.91 FEET, TO AN IRON ROD FOUND; THENCE ALONG A CURVE TO THE RIGHT WITH CHORD BEARING S 14° 01' 18" E 66.13 FEET, A RADIUS OF 161.55 FEET, AN IRON ROD FOUND; THENCE S 02° 01' 06" E 130.70 FEET TO AN IRON ROD FOUND; THE WITH CHORD BEARING S 03° 12' 38" W 75.64 FEET, A RADIUS OF 410.75 FEET, AND AN IRON ROD FOUND AT THE NORTHEAST CORNER OF LOT THREE (3) IN REVISED COUNTRY (207.41 FEET ALONG THE NORTH LINE OF SAID LOT THREE (3), PASSING AN IRON ROD LAKE MOSES; THENCE THROUGH LAKE MOSES THE FOLLOWING NINETEEN (19) CALL POINT; THENCE S 85° 48' 25" W 14.24 FEET TO A POINT; THENCE S 35° 44' 19" W 30.25 22.44 FEET TO A POINT; THENCE S 83° 45' 25" W 47.78 FEET TO A POINT; THENCE N 74 THENCE N 63° 43' 35" W 20.28 FEET TO A POINT; THENCE N 48° 30' 05" W 10.87 FEET T FEET TO A POINT; THENCE N 70° 27' 41" W 16.99 FEET TO A POINT; THENCE S 38° 10' 35° 47' 33" W 24.32 FEET TO A POINT; HENCE N 67° 59' 56" W 27.79 FEET TO A POINT; 1 POINT; THENCE N 41° 52' 45" W 36.13 FEET TO A POINT; THENCE N 44° 09' 38" W 33.97 N 39° 48' 47" W 36.06 FEET TO A POINT; THENCE S 85° 43' 30" W 4.59 FEET TO A POINT AN IRON ROD FOUND AT A CORNER OF THE JASON D. DREW PROPERTY (DOCUMENT) SAID DREW PROPERTY THE FOLLOWING FOUR (4) CALLS: THENCE N 22° 25' 02" W 97. THENCE N 82° 22' 36" W 52.14 FEET, PASSING IRON RODS SET AT 23.60 FEET AND 42.2 THENCE S 54° 44' 16" W 308.80 FEET, PASSING AN IRON ROD SET AT 280.08 FEET, TO S 06° 24' 10" E 277.49 FEET TO AN IRON ROD FOUND IN THE NORTH RIGHT-OF-WAY LINE ALONG SAID NORTH RIGHT-OF-WAY LINE THE FOLLOWING THREE (3) CALLS: THENCE ROD SET; THENCE S 83° 38' 45" W 319.67 FEET TO AN IRON ROD FOUND; THENCE ALC BEARING N 50° 09' 14" W 102.26 FEET, A RADIUS OF 70.73 FEET, AND AN ARC LENGTH IN THE EAST RIGHT-OF-WAY LINE OF MOSES MANOR DRIVE; THENCE ALONG SAID EA NINE (9) CALLS: THENCE N 03° 53' 10" W 284.29 FEET, PASSING AN IRON ROD SET AT THENCE ALONG A CURVE TO THE LEFT WITH CHORD BEARING N 15° 31' 08" W 203.86 ARC LENGTH OF 206.13 FEET, PASSING AN IRON ROD SET AT 152.33 FEET, TO AN IRON 141.15 FEET TO AN IRON ROD FOUND; THENCE ALONG A CURVE TO THE RIGHT WITH FEET, A RADIUS OF 75.00 FEET, AND AN ARC LENGTH OF 101.00 FEET TO AN IRON ROD RIGHT WITH CHORD BEARING N 60° 33' 58" E 34.96 FEET, A RADIUS OF 75.00 FEET, AN IRON ROD FOUND; THENCE N 73° 40' 51" E 14.97 FEET TO AN IRON ROD FOUND; THEN CHORD BEARING N 28° 43' 03" E 176.55 FEET, A RADIUS OF 125.00 FEET, AND AN ARC ROD FOUND; THENCE N 16° 07' 36" W 63.39 FEET TO AN IRON ROD FOUND; THENCE A CHORD BEARING N 36° 51' 02" E 40.06 FEET, A RADIUS OF 25.00 FEET, AND AN ARC LE FOUND; THENCE S 89° 59' 15" E 123.55 FEET ALONG THE SOUTH RIGHT-OF-WAY LINE SET; THENCE N 00° 51' 23" E 49.80 FEET TO AN IRON ROD SET IN THE NORTH RIGHT-C THENCE ALONG THE EAST LINE OF LAKE MOSES SUBDIVISION II PHASE I THE FOLLOV N 00° 51' 23" E 214.22 FEET TO AN IRON ROD SET AT THE SOUTHEAST CORNER OF LO 00° 49' 16" E 199.37 FEET, PASSING AN IRON ROD SET AT 42.53 FEET, TO AN IRON SET SEVEN (7) IN SAID PHASE I; THENCE N 00° 53' 56" E 199.67 FEET TO AN IRON ROD SET SIX (6) IN SAID PHASE I; THENCE N 00° 45' 06" E 184.13 FEET TO AN IRON ROD SET AT BIRCH STREET; THENCE N 03° 49' 55" E 50.01 FEET TO AN IRON ROD SET AT THE NOR STREET; THENCE ALONG A CURVE TO THE RIGHT WITH CHORD BEARING N 81° 40' 45 AND AN ARC LENGTH OF 41.13 FEET TO AN IRON ROD SET AT THE SOUTHEAST CORN N 00° 49' 07" E 463.93 FEET, PASSING AN IRON ROD SET AT 151.18 FEET, TO AN IRON F SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 4; THENCE IRON RODS SET AT 357.80 FEET AND 582.22 FEET TO THE POINT OF BEGINNING.

SAID PARCEL TO CONTAIN 56.402 ACRES, MORE OR LESS, PER SURVEY BY AAR SURVEYOR NO. 3878, DATED 9/12/2014.

SAID PARCEL BEING SUBJECT TO THE RIGHT-OF-WAY OF LAKE POINT DRIVE AND EASEMENTS, RECORDED OR OTHERWISE. ALL SITUATED IN THE COUNTY OF FRANKL

CERTIFICATE OF OWNERSHIP

STATE OF ILLINOIS
COUNTY OF FRANKLIN

Page 22 of 28

my
RK AND RECORDER

CERTIFICATE

2015-0353

FOR THE TRACT OF LAND DESCRIBED THE FOREGOING CERTIFICATES HAS BEEN REVIEWED
/ HEALTH ADMINISTRATOR AND HAS BEEN FOUND ADEQUATE FOR THE USE OF INDIVIDUAL
REATMENT PACKAGE WILL NOT BE REQUIRED.

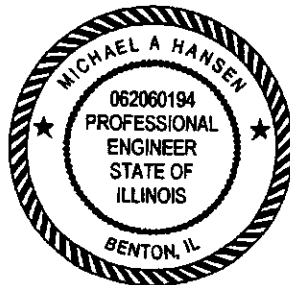
OF Dec, 2014.

TH ADMINISTRATOR

IS DRAINAGE CERTIFICATE

DENT OF THE SOUTHERN REGION, REPRESENTING PEOPLES NATIONAL BANK, N.A., THE
AND MICHAEL A. HANSEN, PROFESSIONAL ENGINEER NO. 062-060194, DO HEREBY CERTIFY THAT,
EF, THE CONSTRUCTION OF SAID SUBDIVISION WILL NOT CHANGE THE DRAINAGE OF SURFACE
AMAGE TO ADJOINING PROPERTIES, OR THAT IF SUCH WATER DRAINAGE WILL BE CHANGED,
OR THE COLLECTION AND DIVERSION OF SUCH SURFACE WATERS INTO PUBLIC AREAS, OR
TO USE, AND THAT SUCH SURFACE WATERS WILL BE PLANNED FOR IN ACCORDANCE WITH
ICES SO AS TO REDUCE THE LIKELIHOOD OF DAMAGE TO THE ADJOINING PROPERTY BECAUSE

EEER NO. 062-060194



SIONAL LAND SURVEYOR NO. 3878, DO HEREBY CERTIFY THAT AT THE REQUEST OF FRANK
JTHERN REGION , I HAVE SURVEYED A PART OF THE SOUTHWEST QUARTER OF THE
OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, AND PART OF THE
QUARTER OF SECTION 9, ALL IN TOWNSHIP 6 SOUTH RANGE 3 EAST OF THE THIRD
LOTS TO BE KNOWN AS "LAKE MOSES SUBDIVISION II PHASE II".
IS LOCATED WITHIN ONE AND ONE-HALF MILES OF THE CORPORATE LIMITS OF THE CITY OF

F THIS SUBDIVISION IS LOCATED IN THE SPECIAL FLOOD HAZARD AREA IDENTIFIED FOR THE
RGENCY MANAGEMENT AGENCY AND NONE OF THE LOTS PLATTED HEREON ARE WITHIN A
G A TRIBUTARY AREA OF 640 ACRES OR MORE.
MY KNOWLEDGE AND BELIEF THIS IS A TRUE AND CORRECT SURVEY AS PLATTED HEREON.
TO SET MY HAND AND AFFIXED MY ILLINOIS PROFESSIONAL LAND SURVEYORS SEAL AT
MBER, 2014.

IVE AND ALL OTHER RIGHTS-OF-WAY AND
FRANKLIN, STATE OF ILLINOIS.

2015-0353

David Dobill
DAVID DOBILL, FRANKLIN COUNTY CLERK AND RECORDER

HEALTH DEPARTMENT CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS IS TO CERTIFY THAT THE PLAT FOR THE TRACT OF LAND
BY THE FRANKLIN-WILLIAMSON BI-COUNTY HEALTH ADMINISTRATOR
SEPTIC SYSTEMS. A CENTRAL SEWAGE TREATMENT PACKAGE WILL

DATED THIS 19 DAY OF Dec, 2014

Tony McEntire
TONY MCENTIRE, BI-COUNTY HEALTH ADMINISTRATOR

E SOUTHERN REGION , REPRESENTING
AND AS SUCH HAVE CAUSED THE SAME TO BE
THE USES AND PURPOSES THEREIN SET FORTH
ER KNOWN AS "LAKE MOSES SUBDIVISION II

PROFESSIONAL ENGINEERS DRAINAGE CE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

I, FRANK WILLIAM BONAN, II, PRESIDENT OF THE SOUTHERN
OWNER OF THE LAND DESCRIBED HEREIN, AND MICHAEL A. HANSEN, P
TO THE BEST OF OUR KNOWLEDGE AND BELIEF, THE CONSTRUCTION OF
WATERS IN SUCH A MANNER AS TO CAUSE DAMAGE TO ADJOINING PROF
REASONABLE PROVISION HAS BEEN MADE FOR THE COLLECTION AND DI
DRAINS THAT THE SUB DIVIDER HAS A RIGHT TO USE, AND THAT SUCH SI
GENERALLY ACCEPTED ENGINEERING PRACTICES SO AS TO REDUCE THI
OF THE CONSTRUCTION OF THE SUBDIVISION.

DATED THIS 12TH DAY OF SEPTEMBER, 2014.

Michael A. Hansen
MICHAEL A. HANSEN - PROFESSIONAL ENGINEER NO. 062-060194

Frank Bonan II
FRANK WILLIAM BONAN, II

COUNTY OF FRANKLIN, THE STATE OF ILLINOIS,
ME TO BE THE SAME PERSON WHOSE NAME IS
PERSON AND ACKNOWLEDGED THAT HE
SES AND PURPOSES THEREIN SET FORTH.

2014.



SURVEYORS CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

I, AARON M. DAUBY, ILLINOIS PROFESSIONAL LAND SURVEYOR N
WILLIAM BONAN, II, PRESIDENT OF THE SOUTHERN REGION , I HAVE S
SOUTHEAST QUARTER OF SECTION 4, PART OF THE NORTHWEST QUAR
NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 9, A
PRINCIPAL MERIDIAN AND SUBDIVIDED INTO LOTS TO BE KNOWN AS "LA
I FURTHER CERTIFY THAT THIS PLAT IS LOCATED WITHIN ONE AN
BENTON WHICH HAS ADOPTED A CITY PLAN.

I FURTHER CERTIFY THAT NO PART OF THIS SUBDIVISION IS LOC
COUNTY OF FRANKLIN BY THE FEDERAL EMERGENCY MANAGEMENT AG
SURFACE DRAIN OR WATER COURSE SERVING A TRIBUTARY AREA OF 64

I FURTHER CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIE
IN WITNESS THEREOF, I HAVE HEREUNTO SET MY HAND AND AFF
BENTON, ILLINOIS, THIS 12TH DAY OF SEPTEMBER, 2014.

3 DESCRIBED BY THE LEGAL DESCRIPTION
SCHOOL DISTRICT 103, AND THE REND LAKE

SSION OF THE CITY OF BENTON, ILLINOIS

2015-0353

SAID PARCEL BEING SUBJECT TO THE RIGHT-OF-WAY OF LAKE POINT DRIVE EASEMENTS, RECORDED OR OTHERWISE. ALL SITUATED IN THE COUNTY OF FRANKLIN

CERTIFICATE OF OWNERSHIP

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS IS TO CERTIFY THAT I, FRANK WILLIAM BONAN, II, PRESIDENT OF THE STATE PEOPLES NATIONAL BANK, N.A., IS THE OWNER OF THE LAND DESCRIBED HEREIN, AND SURVEYED, SUBDIVIDED AND PLATTED INTO LOTS AS SHOWN ON SAID PLAT, FOR THE AS ALLOWED AND PROVIDED BY STATUTE, THE SUBDIVISION IS TO BE HEREINAFTER IN PHASE II'.

BY: Frank Bonan II
FRANK WILLIAM BONAN, II
208 PUBLIC SQUARE
BENTON, IL 62812

NOTARY CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

I, Dorothy M. Buzich, A NOTARY PUBLIC IN AND FOR THE SAID COUNTY DO HEREBY CERTIFY THAT FRANK WILLIAM BONAN, II IS PERSONALLY KNOWN TO ME SUBSCRIBED ON THE FOREGOING PLAT, APPEARED BEFORE ME ON THIS DATE, IN PERSON AND SIGNED AND SEALED THE SAID PLAT AS HIS FREE AND VOLUNTARY ACT FOR THE USE:

GIVEN UNDER MY HAND AND NOTARIAL SEAL THIS 12th DAY OF September

Dorothy M Buzich NOTARY PUBLIC
MY COMMISSION EXPIRES 9/12/16

SCHOOL DISTRICT CERTIFICATION

STATE OF ILLINOIS
COUNTY OF FRANKLIN

I, FRANK WILLIAM BONAN, II, HEREBY CERTIFY THAT THE REAL PROPERTY AS DESCRIBED HEREIN, LIES WITHIN BENTON SCHOOL DISTRICT 47, BENTON CONSOLIDATED HIGH SCHOOL DISTRICT.

Frank Bonan II
FRANK WILLIAM BONAN, II

PLANNING COMMISSION CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS PLAT HAS BEEN REVIEWED AND APPROVED BY THE PLANNING COMMISSION THIS 15th DAY OF September, 2014.

Donald R. Anthony
CHAIRMAN

CITY COUNCIL CERTIFICATE

SECTION 26, TOWNSHIP 6 SOUTH RANGE 3 EAST OF THE THIRD
TO BE KNOWN AS "LAKE MOSES SUBDIVISION II PHASE II".
LOCATED WITHIN ONE AND ONE-HALF MILES OF THE CORPORATE LIMITS OF THE CITY OF

2015-0353

SUBDIVISION IS LOCATED IN THE SPECIAL FLOOD HAZARD AREA IDENTIFIED FOR THE
FLOOD MANAGEMENT AGENCY AND NONE OF THE LOTS PLATTED HEREON ARE WITHIN A
FLOOD TRIBUTARY AREA OF 640 ACRES OR MORE.
I HAVE KNOWLEDGE AND BELIEF THIS IS A TRUE AND CORRECT SURVEY AS PLATTED HEREON.
I SET MY HAND AND AFFIXED MY ILLINOIS PROFESSIONAL LAND SURVEYORS SEAL AT
VIENNA, ILLINOIS, ON 10/15/2014.

SURVEYOR NO. 3878



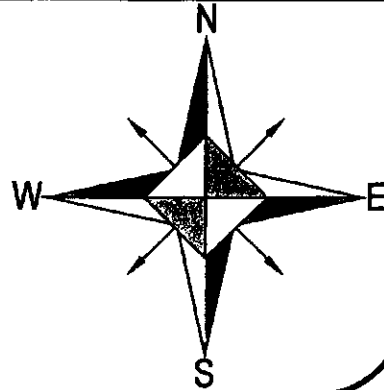
Shawnee Professional Services
Surveyors, Right of Way, & Energy

104 S. 4TH STREET
P.O. BOX 125
Vienna, IL 62995

Tel: 618-658-6065

www.ShawneePSI.com


BEARINGS ARE REFERENCED
TO ILLINOIS STATE PLANE
COORDINATES - EAST ZONE
NAD 83



PLANNING COMMISSION OF THE CITY OF BENTON, ILLINOIS

2015-0353

NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 16, T6S, R3E, OF THE
FIRST PRINCIPAL MERIDIAN AND SUBDIVIDED INTO LOTS TO BE KNOWN AS LOTS 1 THROUGH 10
I FURTHER CERTIFY THAT THIS PLAT IS LOCATED WITHIN THE CITY OF BENTON, ILLINOIS
BENTON WHICH HAS ADOPTED A CITY PLAN.
I FURTHER CERTIFY THAT NO PART OF THIS SUBDIVISION IS LOCATED WITHIN THE
COUNTY OF FRANKLIN BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY SURFACE
SURFACE DRAIN OR WATER COURSE SERVING A TRIBUTARY TO A MAJOR WATERWAY.
I FURTHER CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT THE INFORMATION
CONTAINED HEREIN IS TRUE AND CORRECT. IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND
AND SEAL AT BENTON, ILLINOIS, THIS 12TH DAY OF SEPTEMBER, 2014.


AARON M. DAUBY, ILLINOIS PROFESSIONAL LAND SURVEYOR
LICENSE EXPIRES: 11/30/2014
FIELDWORK COMPLETED: 8/12/2014
FIRM REGISTRATION NO. 184-002344

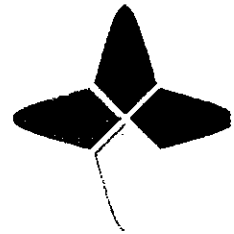
COUNCIL OF THE CITY OF BENTON, ILLINOIS THIS


BROOK CRAIG, CITY CLERK

LAKE MOSES SUBDIVISION II
PHASE II
PART OF THE PEOPLES NATIONAL BANK, N.A.
PROPERTY
PART OF THE SE ¼ OF SECTION 4, AND PART OF
THE NE ¼ OF SECTION 9, ALL IN T 6 S, R 3 E OF THE
3RD P.M., FRANKLIN COUNTY, ILLINOIS.

Path: S:\2014\FRANKLIN\2014-181\DELIVERABLES\DWG\2014-181SUBD.DWG

Shawnee Pro
Engineers, Surveyors



2015-0353

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS PLAT HAS BEEN REVIEWED AND APPROVED BY THE PLANNING COMM
THIS 15TH DAY OF SEPTEMBER, 2014.

[Signature]
CHAIRMAN

CITY COUNCIL CERTIFICATE

STATE OF ILLINOIS
COUNTY OF FRANKLIN

THIS PLAT HAS BEEN REVIEWED AND APPROVED BY THE CITY COUNCIL OF
22ND DAY OF SEPTEMBER, 2014.

[Signature] GARY KRAFT, MAYOR *[Signature]* TOM MALKOVICH, CITY ATTORNEY *[Signature]* BROK

BILL BONAN	Requested By:	Drafted by:	AARON DAUBY		
	Date:	9/12/2014			
	Reviewed by:	JMW	#	Date	Note
	Scale:	1"=100			
	Job Number:	2014-181			
	Sheet:	2 OF 2			
	Drawing Status <input type="checkbox"/> Preliminary Drawing <input checked="" type="checkbox"/> Final Drawing				
This Professional Service Conforms To The Current Illinois Minimum Standards of Practice Applicable To Boundary Surveys.					

**RESOLUTION SUBMITTING SALES TAX PROPOSITION TO VOTERS OF
FRANKLIN COUNTY, ILLINOIS FOR IMPROVEMENTS TO FRANKLIN COUNTY
GOVERNMENT BUILDINGS**

WHEREAS, the Franklin County Courthouse has served the citizens of Franklin County as the primary center of government operations in Franklin County for approximately 140 years; and

WHEREAS, the costs on maintaining the Franklin County Courthouse as the primary center of Franklin County government operations has continued to increase over the years. The facility is not currently adequate to meet the needs of the Franklin County citizens, is not easily accessible to individuals with physical disabilities, and its continued use as the center of Franklin County governmental operations threatens its viability as a structure, which could be preserved for future generations; and

WHEREAS, the Franklin County Annex Building located at 202 West Main Street in Benton, Illinois has been in service for Franklin County for many years. The Annex Building currently provides space to certain Franklin County offices, but the costs of maintaining government offices in said facility have increased over the years. The space in this converted hotel building is not adequate for the needs of the government offices located therein and said facility is not easily accessible to persons with disabilities; and

WHEREAS, Other Franklin County government structures are in need of certain repairs to avoid further deterioration; and

WHEREAS, the cost of replacing the Franklin County Courthouse, the Franklin County Annex Building with new building construction would be well in excess of 10 million dollars, an amount that is not affordable within the current or projected revenue streams of Franklin County, even with the imposition of a sales tax increase; and

WHEREAS, The cost of not making necessary repairs to other Franklin County government structures would be detrimental to the citizens of Franklin County; and

WHEREAS, Franklin County has acquired a piece of property, formally known as the Campbell Building, located on the Franklin County Square, which can be modified and improved at a cost much less than new building construction, to provide for Franklin County needs for government operations; and

WHEREAS, It is the desire of the Franklin County Board to improve the property formerly know as the Campbell Building to be used as government office space, to reduce the traffic at the Franklin County Courthouse and Franklin County Annex Building, so as to continue to provide the citizens of Franklin County with competent service and to preserve the historical significance of the Franklin County Courthouse; and

WHEREAS, It is the desire of the Franklin County Board to make necessary repairs and improvements to the Franklin County Courthouse and other Franklin County government facilities so as to preserve the facilities for the citizens of Franklin County; and

WHEREAS, Franklin County's current revenue is not sufficient to make necessary improvements to its facilities; and

WHEREAS, Franklin County is authorized pursuant to 55 ILCS 5/5-006.5 to impose a sales tax to provide revenue to be used exclusively for public facility purposes in Franklin County, if a proposition for the tax has been submitted to the electors of Franklin County and approved by a majority of those voting on the question; and

WHEREAS, The Franklin County Board desires to place a "sunset" on any sales tax increase authorized by the voters pursuant to this resolution and proposition of 15 years; and

WHEREAS, The Franklin County Board desires to place a proposition on the April 7, 2015 Consolidated Election Ballot so as to give the voters of Franklin County an opportunity to decide if Franklin County's share of the sales tax should be increased by one-quarter percent (.25%) for the purpose of improvements to Franklin County Government Buildings for a period not to exceed 15 years.

NOW, THEREFORE, BE IT RESOLVED AND DECREED, by the Franklin County Board as follows:

1. A Proposition regarding the imposition of a sales tax increase of one-quarter per cent (.25%) for public facilities purposes shall be submitted to the voters of Franklin County at the April 7, 2015 Consolidated Election.

2. The Proposition to be submitted to the voters of Franklin County at the April 7, 2015 Consolidated Election shall be read as follows:

To pay for public facility purposes, (improvements to county government buildings) shall The County of Franklin be authorized to impose an increase on its share of the local sales tax by one-quarter percent (.25%) for a period not to exceed 15 years?

Yes ()

No ()

3. As additional information on the ballot below the Proposition shall appear the following:
This would mean that a consumer would pay an additional twenty-five cents (\$0.25) in sales tax for every one hundred dollars (\$100) of tangible personal property bought at retail. If imposed, the additional tax would cease being collected at the end of the 15 years, if not terminated earlier by a vote of the county board.

PASSED AND APPROVED at the regular meeting of Franklin County Board, on this

20th day of January, 2015.

Randall H. Crocker
Randall Crocker, Chairman

ATTEST:

Greg Woolard
Greg Woolard, Franklin County Clerk

YEAS 7
NAYS 2
ABSENT 0



County of Franklin, Illinois

Asset Management Tracking Form

Department / Asset Information			
Department:	Emergency Management	Date:	12/10/2014
Name:	Ryan M. Buckingham	Serial Number:	1FMZU72E62ZA08661
Date Purchased:	01/2002	Out of Service Date:	09/1/2014
Physical Location:	FCEMA Operations Facility	Cost at Purchase:	Transferred from FCSO

<input type="checkbox"/> Acquisition of Asset	<input checked="" type="checkbox"/> Disposal of Asset	Asset Number:
---	---	---------------

Grant Funding Information			
Grant Associated:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Grantor:	
Grant Number:		Grantee:	

Asset Group					
<input type="checkbox"/>	Equipment (General)	<input type="checkbox"/>	Equipment (Voting)	<input type="checkbox"/>	Equipment (Office)
<input type="checkbox"/>	Equipment (Highway)	<input type="checkbox"/>	Furniture & Fixtures	<input type="checkbox"/>	Land
<input type="checkbox"/>	Buildings & Improvement	<input type="checkbox"/>	Communications	<input type="checkbox"/>	Software
<input checked="" type="checkbox"/>	Automobiles	<input type="checkbox"/>	Bridges	<input type="checkbox"/>	Roads
<input type="checkbox"/>					

Details	
Description of Asset	<i>Please provide a brief description of the asset. (Acquisition & Disposal)</i>
<p>2002 Ford Explorer - Previously Sheriff's Office vehicle. Transferred to Emergency Management after end of life at FCSO. Vehicle has major mechanical issues and is no longer economically feasible for us to repair.</p>	

Recommendation for Disposal	<i>Please provide your department's recommended actions for disposal of asset. (Disposal Only)</i>
<p>Ewing Police Department has the ability to repair and use the vehicle for their purposes and has requested the Board to consider a donation request. FCEMA recommends donation.</p>	

ASSET MANAGEMENT USE ONLY		
Action Taken By County Board	Moved to storage date:	By:

--	--	--

Final Disposition	Asset Number Assigned

Franklin County Asset / Inventory Management	Date

EWING POLICE DEPT

EWING POLICE
P.O. BOX 552
EWING, ILLINOIS 62836

Phone: 618-629-2126
Fax: 618-629-2126
CHIEF CELL: 618-927-6100
Email: SSLJORDAN@HOTMAIL.COM

To : Franklin County Board
From : Ewing Police Department

I am writing this letter requesting a donation of a 2002 Ford Explorer to the Ewing Police Department. I have spoke with Ryan Buckingham and he was explaining to me that the Ford had some issues that would cost more than the vehicle was worth. Mr. Buckingham explained to me that the vehicle would be sold at auction. I am requesting a donation of the vehicle for the use of the Ewing Police Department. The department has taken a proactive approach to public service and protecting its citizens from not only crime as what most people thing of when they see police but natural disasters. I would utilize this donated vehicle to make it a mobile command post. The vehicle would serve the people of Ewing and surrounding area incase of a man made or natural disaster. The vehicle has many problems that I have discovered and with help from community members that has risen up and committed to helping out the Police Department we can get this fixed and on the road for community protection. Not only for the Ewing area but would also help in the Whittington area and Ewing township. If donated and with the great working relationship we have with the Franklin County Emergency Management we would be more than happy to help with disaster efforts if the need arises. I would like to thank you in advance for you consideration of this mater.

Chief Jordan Spetter
Ewing Police Department

Greg Woolard
Franklin County Clerk
P.O. Box 607
Benton, Illinois 62812
Phone (618) 438-3221

January 23, 2015

Franklin County Board
Benton, IL 62812

RE: Travel expenses for the County Clerk

I respectfully request that the County Board approve my travel expenses to the Illinois Association of County Clerks and Recorders conference in Springfield on January the 19th thru January 21. The amount of reimbursement will be \$401.60 for registration fee, mileage to and from Springfield and two nights lodging.

If you have any questions, please let me know.

Respectfully submitted,



Greg Woolard, Franklin County Clerk

cc: File

Gayla Sink

From: bsandusky@franklincosa.com
Sent: Monday, January 12, 2015 10:29 AM
To: Gayla Sink
Subject: Request to put travel request on the agenda for next county board meeting

Gayla,

This is a formal request for you to put a travel request on the agenda for the next county board meeting. This travel will be for myself and Ashley Renee Klus to attend a conference in New Orleans, LA. The travel dates are April 6, 2015 to April 10, 2015. I have put a formal request to expend funds in your box along with the outlined amounts of expenses that I will be using. Please note that all expenses for this travel will be paid through grant #2014038 from the Illinois Criminal Justice Authority. No county funds will be used during this travel. The travel has been approved through this grant.

I will be expending funds this week to make reservations, airline tickets and for conference registration fees. I will send you the proper paper work to have these funds paid.

If there are any questions please let me know. Thank you for your time concerning this matter.

Beth Sandusky
Victim Services Coordinator

Cynthia K. Humm, CIAO/I
Franklin County Supervisor of Assessments
202 West Main
Benton, IL 62812
618-439-0231

Travel Request

I am requesting to attend a class given by Spittler Workshops to go toward the continuing education requirements of my office. I have included a copy of the registration form.

The class has a registration fee of \$300. There would also be mileage and hotel costs involved in attending the class in Belleville.

Thank you for your consideration.

Cindy Humm

SPITTLER WORKSHOPS

Course Registration Form



Appraisal Principles and Analyses

This two or two and a half day course will introduce you to real property concepts and characteristics, influences on real estate values, types of value, economic principles, and highest and best use. The course will provide a solid foundation in basic appraisal principles. Students will study the following:

- Nature of Value
- Highest and Best Use introduction and four tests or criteria
- How to recognize the definitions of the economic principles of change, anticipation, supply and demand, competition, substitution, balance, externalities, and highest and best use.
- Conduct a highest and best analysis and determine if an alternative use is appropriate.

This course is approved for 17.5 hours of Level 2 Theory Exam credit by the Illinois Department of Revenue and 15 hours of Level 2 Theory Seminar credit.

102-106 APPRAISAL PRINCIPLES AND ANALYSES (2.5 day Exam class)

102-107 APPRAISAL PRINCIPLES AND ANALYSES (2.0 day Seminar class)

Belleville, Illinois April 13-15, 2015

_____ \$300 per person fee for Exam session or

_____ \$250 fee per person for Seminar Session

Course Location: St. Clair County Regional Office of Education
1000 South Illinois Street Belleville

Name _____ Job title _____

Number/Street _____ County of employment _____

City _____ State _____ ZIP _____ Township of employment _____

Email _____ Work telephone _____

Social Security number* _____ - _____ - _____ Home telephone _____

- Students with an IDOR record may supply only the last four digits

Send your registration to:
Spittler Workshops
2460 Knollwood drive
Decatur, Illinois 62521

Make checks out to: Fred Spittler

Call weekdays: 217 422-4441 or 217 422-4173

Email: fredspitlr@aol.com