

AGREEMENT
No: 2016-06

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2014



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2014

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Hudgens & Meyer LLC

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July 27, 2015

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, 2014, 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, 2014 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 and the Schedule of IMRF Funding Progress to 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

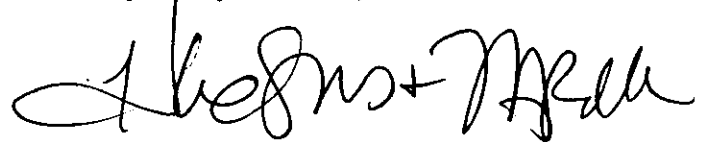
In accordance with Government Auditing Standards, we have also issued our report dated July 27, 2015, on our consideration of the Franklin County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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, 2014, 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, 2014 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 27, 2015

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, 2014, 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 27, 2015.

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 27, 2015.

Matter of Emphasis

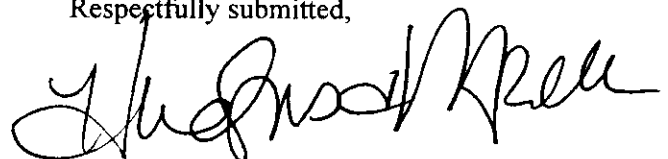
During the fiscal year ended November 30, 2014, the Franklin County Circuit Clerk's Office learned one staff member had been accused of an attempt to defraud Franklin County Government. There is an investigation pending by law enforcement. The effect on the financial statements of Franklin County Government, Illinois as of and for the year ended November 30, 2014 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, 2014

	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 7,781
Documentary stamps inventory	5,602
Prepaid expenses	151,858
Sales tax receivable	359,258
Other State of Illinois Receivables	1,105,087
Salary reimbursements receivable	313,451
Other receivables	464,716
<u>TOTAL CURRENT ASSETS</u>	\$ 2,407,753
 <u>RESTRICTED ASSETS</u>	
Cash and cash equivalents	\$ 8,345,190
<u>TOTAL RESTRICTED ASSETS</u>	\$ 8,345,190
 <u>CAPITAL ASSETS</u>	
Land	\$ 110,250
Buildings	9,307,580
Equipment	7,118,972
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(29,612,940)
<u>TOTAL CAPITAL ASSETS</u>	\$ 6,564,534
 <u>TOTAL ASSETS</u>	 \$ 17,317,477
 <u>LIABILITIES AND NET POSITION</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 1,151,678
Due to others	20,728
General ledger overdrafts	427,868
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	2,630,000
<u>TOTAL LIABILITIES</u>	\$ 5,614,674
 <u>NET POSITION</u>	
Unrestricted	\$ (701,065)
Restricted	8,884,334
Investment in capital assets, net of related debt	3,519,534
<u>TOTAL NET POSITION</u>	\$ 11,702,803

**FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2014**

	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION</u>
<u>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</u>	<u>EXPENSES</u>	<u>FEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	<u>PRIMARY GOVERNMENTAL ACTIVITIES</u>
<u>GOVERNMENTAL ACTIVITIES</u>					
General and administrative	\$ (6,920,202)	\$ 3,807,071	\$ 2,689,060	\$ 1,059,256	\$ (424,071)
Debt interest payments	(225,163)	-	-	-	(225,163)
Public safety	(8,029,929)	-	4,456,025	-	(3,573,904)
Judiciary and court related	(1,566,406)	1,036,057.00	-	-	(530,349)
Transportation	(4,518,093)	-	970,501	-	(3,547,592)
Public health and welfare	(88,857)	-	-	-	(88,857)
<u>TOTAL GOVERNMENTAL ACTIVITIES</u>	<u>\$ (21,348,650)</u>	<u>\$ 4,843,128</u>	<u>\$ 8,115,586</u>	<u>\$ 1,059,256</u>	<u>\$ (8,389,936)</u>
<u>TOTAL PRIMARY GOVERNMENT</u>	<u>\$ (21,348,650)</u>	<u>\$ 4,843,128</u>	<u>\$ 8,115,586</u>	<u>\$ 1,059,256</u>	<u>\$ (8,389,936)</u>
<u>GENERAL REVENUES AND TRANSFERS</u>					
Taxes:					
Property taxes					\$ 3,039,810
Mobile home privilege taxes					320,401
Payments in lieu of taxes					4,387,306
Salary and expense reimbursements					22,800
Interest income on investments					93,302
Interest, penalties and costs					1,036,057
Other expense reimbursements					8,899,676
<u>TOTAL GENERAL REVENUES AND TRANSFERS</u>					<u>\$ 8,899,676</u>
<u>CHANGE IN NET POSITION</u>					<u>\$ 509,740</u>
<u>NET POSITION - BEGINNING OF YEAR</u>					<u>\$ 11,169,064</u>
<u>PRIOR PERIOD ADJUSTMENT</u>					<u>\$ 23,999</u>
<u>NET POSITION - END OF YEAR</u>					<u>\$ 11,702,803</u>

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2014

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 9,152,669

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	7,118,972
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(29,612,940)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (3,045,000)

- 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. (969,400)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 11,702,803

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2014**

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,781
Inventory	-	-	-	-	-	-	-	5,602
Prepaid expenses	-	-	-	-	-	-	-	151,858
Sales tax receivable	359,258	-	-	-	-	-	-	359,258
Income tax receivable	-	-	-	-	-	-	-	-
Salary reimbursements receivable	313,451	-	-	-	-	-	-	313,451
MFT allotments receivable	-	-	-	-	-	-	-	-
Other receivables	564,990	-	96,363	57,005	34,100	352,629	-	1,105,087
Due from other funds	-	450,000	-	-	-	14,716	-	464,716
Restricted assets:								
Cash and cash equivalents	-	1,399,290	1,209,540	1,285,516	392,254	4,058,590	-	8,345,190
TOTAL ASSETS	\$ 1,237,699	\$ 1,849,290	\$ 1,305,903	\$ 1,342,521	\$ 426,354	\$ 4,591,176	\$ -	\$ 10,752,943
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 665,654	\$ 25,928	\$ -	\$ 251,379	\$ 7,048	\$ 201,669	\$ -	\$ 1,151,678
General ledger overdraft	303,710	-	-	-	-	124,158	-	427,868
Lease payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Accrued salaries	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 969,364	\$ 25,928	\$ -	\$ 251,379	\$ 7,048	\$ 346,555	\$ -	\$ 20,728
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,823,362	1,305,903	1,091,142	419,306	4,112,344	-	8,752,057
Committed fund balance	-	-	-	-	-	132,277	-	132,277
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	268,335	-	-	-	-	-	-	268,335
TOTAL FUND BALANCE	\$ 268,335	\$ 1,823,362	\$ 1,305,903	\$ 1,091,142	\$ 419,306	\$ 4,244,621	\$ -	\$ 9,152,669
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,237,699	\$ 1,849,290	\$ 1,305,903	\$ 1,342,521	\$ 426,354	\$ 4,591,176	\$ -	\$ 10,752,943

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014**

	MAJOR FUNDS					NONMAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL	
REVENUES							
General property tax	\$ 1,700,312	-	-	\$ 136,993	-	\$ 1,202,505	\$ 3,039,810
Payment in lieu of tax	320,401	-	-	-	-	-	320,401
Personal property replacement tax	239,323	-	-	-	-	-	239,323
Sales tax	977,961	-	-	-	-	-	977,961
Use tax	235,071	-	-	-	-	-	235,071
Income tax	1,236,705	-	-	-	-	-	1,236,705
Salary reimbursements	344,658	-	-	-	-	-	344,658
Motor fuel tax allotments	-	-	970,501	-	-	-	970,501
Fees for services	1,488,339	-	-	-	812,100	1,642,249	3,942,688
Interest, penalties and costs	93,302	-	-	-	-	-	93,302
Interest income	78	6,741	-	3,974	-	8,264	22,800
Reimbursement of expenditures	370,429	573,560	-	27,051	7,547	3,091,112	4,042,648
Miscellaneous receipts	805,252	3,146	-	-	-	200,608	1,036,057
Federal financial assistance	-	-	-	-	-	1,059,256	1,059,256
State and local financial assistance	-	-	-	-	1,971,241	2,484,784	4,456,025
TOTAL REVENUES	\$ 7,811,831	\$ 583,447	\$ 974,244	\$ 168,018	\$ 2,790,888	\$ 9,688,778	\$ 22,017,206
EXPENDITURES							
General and administrative	\$ 3,022,773	-	-	-	-	\$ 3,412,302	\$ 6,435,075
Public safety	3,504,978	-	-	-	2,372,815	2,152,136	8,029,929
Public health and welfare	-	-	-	-	-	88,857	88,857
Judiciary and court related	1,006,117	-	-	-	-	560,289	1,566,406
Transportation	-	714,636	815,585	209,090	-	2,778,782	4,518,093
Debt service payments	-	-	-	-	-	345,163	345,163
Capital outlay	-	-	-	-	-	506,751	506,751
TOTAL EXPENDITURES	\$ 7,533,868	\$ 714,636	\$ 815,585	\$ 209,090	\$ 2,372,815	\$ 9,844,280	\$ 21,490,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 277,963	\$ (131,189)	\$ 158,659	\$ (41,072)	\$ 418,073	\$ (155,502)	\$ 526,932
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 945,033	\$ 1,395,033
Operating transfers out	-	(450,000)	-	-	-	(698,616)	(1,148,616)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,417	\$ 246,417
CHANGE IN FUND BALANCE	\$ 277,963	\$ (131,189)	\$ 158,659	\$ (41,072)	\$ 418,073	\$ 90,915	\$ 773,349
FUND BALANCE, BEGINNING OF YEAR	(9,628)	1,954,551	1,147,244	1,132,214	1,233	4,153,706	8,379,320
FUND BALANCE, END OF YEAR	\$ 268,335	\$ 1,823,362	\$ 1,305,903	\$ 1,091,142	\$ 419,306	\$ 4,244,621	\$ 9,152,669

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2014

<u>ASSETS</u>	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
Cash and cash equivalents	\$ 4,350,967	\$ 221,611	\$ 68,915	\$ 4,641,493
Other receivables	385,344	-	-	385,344
Due from other funds	-	-	-	-
Due from others	26,019,977	63,205	-	26,083,182
TOTAL ASSETS	\$ 30,756,288	\$ 284,816	\$ 68,915	\$ 31,110,019
<u>LIABILITIES AND NET POSITION</u>				
LIABILITIES				
Tax available for distribution	\$ 612,839	\$ -	\$ -	\$ 612,839
Due to other funds	11,622	-	-	11,622
Fiduciary funds due others	65,076	-	150	65,226
Deferred charges	29,720,766	-	-	29,720,766
TOTAL LIABILITIES	\$ 30,410,303	\$ -	\$ 150	\$ 30,410,453
NET POSITION				
Held in trust	\$ 345,985	\$ 284,816	\$ 68,765	\$ 699,566
TOTAL NET POSITION	\$ 345,985	\$ 284,816	\$ 68,765	\$ 699,566
TOTAL LIABILITIES AND NET POSITION	\$ 30,756,288	\$ 284,816	\$ 68,915	\$ 31,110,019
	345,985	284,816	68,765	699,566
	-	-	-	-

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	-	400	-	400
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	137,954	-	-	137,954
Fines and fees	-	-	125,232	125,232
Interest income	527	-	-	527
Reimbursements	-	-	-	-
Miscellaneous	1,484,037	-	-	1,484,037
TOTAL ADDITIONS	\$ 1,622,518	\$ 400	\$ 125,232	\$ 1,748,150
DEDUCTIONS				
General and administrative	1,304,683	190,065	92,177	1,586,925
Judiciary and court related	131,626	-	-	131,626
TOTAL DEDUCTIONS	\$ 1,436,309	\$ 190,065	\$ 92,177	\$ 1,718,551
CHANGE IN NET POSITION	\$ 186,209	\$ (189,665)	\$ 33,055	\$ 29,599
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	(88,682)	-	-	(88,682)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (88,682)	\$ -	\$ -	\$ (88,682)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 97,527	\$ (189,665)	\$ 33,055	\$ (59,083)
NET POSITION, BEGINNING OF YEAR	248,458	474,481	35,710	758,649
NET POSITION, END OF YEAR	\$ 345,985	\$ 284,816	\$ 68,765	\$ 699,566

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

NOTES TO BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

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, 2014.

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, 2014

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, 2014

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 2012, 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, 2014

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, 2014.

- **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, 2014

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, 2014

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 2013 payable 2014 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2014 that will not be billed or received until after November 30, 2014. 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, 2014

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, 2014

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 2013 payable 2014 real estate tax installment was due on or before approximately August 1, 2014 and the second installment was due on or before approximately October 1, 2014. 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, 2014 is recorded as a long-term liability in the government-

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

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, 2014

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 27, 2015, 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, 2014

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, 2014, 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, 2014 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, 2014, the government's bank balance of \$12,508,803 was covered by FDIC coverage and pledged securities.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

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, 2014, the County had several certificates of deposit, which are considered cash equivalents, and no investments.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2014 is as follows:

<u>Governmental Activities:</u>	<u>November 30, 2013</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30, 2014</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
<u>Total capital assets not being depreciated:</u>	<u>\$ 110,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,250</u>
<u>Capital assets being depreciated:</u>				
Buildings	\$ 9,307,580	\$ -	\$ -	\$ 9,307,580
Infrastructure	19,201,430	-	-	19,201,430
Equipment	6,612,221	159,873	-	6,772,094
Furniture & Fixtures	388,906	-	-	388,906
Software	50,336	-	-	50,336
<u>Total capital assets being depreciated:</u>	<u>\$ 35,560,473</u>	<u>\$ 351,485</u>	<u>\$ -</u>	<u>\$ 35,720,346</u>
Less Accumulated Depreciation:	\$ 28,967,940	\$ 645,000	\$ -	\$ 29,612,940
<u>Total capital assets being depreciated, net:</u>	<u>\$ 6,592,533</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>6,107,406</u>
<u>Governmental activities capital assets, net:</u>	<u>\$ 6,702,783</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 6,217,656</u>

Depreciation Expense

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>	
General government	\$ 645,000
<u>Total Depreciation expense</u>	<u>\$ 645,000</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 5 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, 2014 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.

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2014 follows:

	November 30, 2013	Additions	Deductions	November 30, 2014	Principal Amounts Due in One Year
Compensated Absences	\$ 969,400	\$ -	\$ -	\$ 969,400	Undeterminable
Detention Center Loan	2,870,000	-	(120,000)	2,750,000	120,000
Short-term Loan	295,000	-	-	295,000	-
Total	\$ 4,134,400	\$ -	\$ (120,000)	\$ 4,014,400	\$ 120,000

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>	Principal	Interest	Total
2015	\$ 120,000	\$ 112,930	\$ 242,930
2016	145,000	105,382	240,382
2017	145,000	97,683	242,683
2018	150,000	84,587	234,587
2019	155,000	75,885	234,587
2020-2024	690,000	282,741	1,127,741
2024-2027	1,345,000	208,913	1,553,913
Total	\$ 2,750,000	\$ 968,121	\$ 3,876,823

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 5 LONG-TERM DEBT (CONCLUDED)

The Statement of Net Position reflects an amount to be provided for long-term debt totaling \$2,750,000. \$2,630,000 is presented as a noncurrent liability and \$120,000 is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2014 the County incurred \$183,703 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 6 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 7 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 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 2014 was 11.40% of payroll for Regular IMRF and 22.46% of payroll for SLEP of annual covered payroll. 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, 2014, Franklin County Government's actual contributions for pension cost for Regular members were \$603,700 and \$175,976 for SLEP members.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 7 PENSION AND RETIREMENT FUND COMMITMENTS

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

Trend Information			
Actuarial Valuation Date	Annual Pension Cost	Percentage of APC Contributed	Net Pension Obligation
Regular			
12/31/14	\$603,700	100%	\$0
12/31/13	577,186	100%	0
12/31/12	569,382	91%	0
SLEP			
12/31/14	\$ 175,976	100%	\$0
12/31/13	162,192	96%	0
12/31/12	162,517	92%	0

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 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 Plan's and SLEP IMRF Plan's unfunded actuarial accrued liability at December 31, 2012 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, 2014, the most recent actuarial valuation date, the Regular plan was 79.90% funded. The actuarial accrued liability for benefits was \$13,882,944 and the actuarial value of assets was \$11,092,669, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,790,275. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$5,295,616 and the ratio of the UAAL to the covered payroll was 53%.

SLEP IMRF

As of December 31, 2014, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 67.66% funded. The actuarial accrued liability for benefits was \$3,683,121 and the actuarial value of assets was \$2,492,144, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,190,977. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$783,506 and the ratio of the UAAL to the covered payroll was 152%.

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2014

NOTE 8 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 9 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 10 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.

NOTE 11 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, 2014, 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 12 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 13 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.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2014

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)
<u>Regular</u>						
12/31/14	11,092,669	13,882,944	2,790,275	79.90%	5,295,616	52.69%
12/31/13	11,021,448	13,343,602	2,322,154	82.60%	5,125,978	45.30%
12/31/13	9,358,286	12,199,511	2,841,225	76.71%	5,038,782	56.39%
<u>SLEP</u>						
12/31/14	2,492,144	3,683,121	1,190,977	67.66%	783,506	152.01%
12/31/13	2,155,885	3,298,971	1,143,086	65.35%	739,590	154.56%
12/31/12	2,097,925	3,369,277	1,271,352	62.27%	759,072	167.49%

Regular IMRF

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$13,135,927. On a market basis, the funded ratio would be 94.62%.

SLEP IMRF

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$3,084,579. On a market basis, the funded ratio would be 83.75%.

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, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE UNFAVORABLE
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
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 coverage	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)
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	
			(605,833)	
Fund Balance (GAAP), End of year			\$ 268,335	

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, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
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)
TOTAL REVENUES	\$ 837,000	\$ 837,000	\$ 896,486	\$ 59,486
EXPENDITURES				
Transportation	\$ 1,009,250	\$ 1,009,250	\$ 898,647	\$ 110,603
Capital outlay	100,000	100,000	-	100,000
TOTAL EXPENDITURES	\$ 1,109,250	\$ 1,109,250	\$ 898,647	\$ 210,603
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (272,250)	\$ (272,250)	\$ (2,161)	\$ 270,089
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (272,250)	\$ (272,250)	\$ (2,161)	\$ 270,089
FUND BALANCE, BEGINNING OF YEAR			1,202,347	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			105,717	
FUND BALANCE (GAAP), END OF YEAR			\$ 1,305,903	

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, 2014

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 50,000	\$ 50,000	\$ 118,236	\$ 68,236
Miscellaneous	-	-	-	-
Interest income	20,000	20,000	8,298	(11,702)
TOTAL REVENUES	\$ 70,000	\$ 70,000	\$ 126,534	\$ 56,534
EXPENDITURES				
Transportation	\$ 505,000	\$ 505,000	\$ 237,693	\$ 267,307
Capital outlay	650,000	650,000	44,419	605,581
TOTAL EXPENDITURES	\$ 1,155,000	\$ 1,155,000	\$ 282,112	\$ 872,888
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,085,000)	\$ (1,085,000)	\$ (155,578)	\$ 929,422
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Operating transfers out	(470,000)	(470,000)	(450,000)	20,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (20,000)	\$ (20,000)	\$ -	\$ 20,000
CHANGE IN FUND BALANCE	\$ (1,105,000)	\$ (1,105,000)	\$ (155,578)	\$ 949,422
FUND BALANCE, BEGINNING OF YEAR			2,108,873	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			(104,005)	
FUND BALANCE (GAAP), END OF YEAR			\$ 1,849,290	

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

	<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	\$ 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)
<u>TOTAL REVENUES</u>	<u>\$ 186,250</u>	<u>\$ 186,250</u>	<u>\$ 149,956</u>	<u>\$ (36,294)</u>
<u>EXPENDITURES</u>				
Transportation	\$ 70,000	\$ 70,000	\$ 29,788	\$ 40,212
Capital outlay	445,000	445,000	30,375	414,625
<u>TOTAL EXPENDITURES</u>	<u>\$ 515,000</u>	<u>\$ 515,000</u>	<u>\$ 60,163</u>	<u>\$ 454,837</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (328,750)</u>	<u>\$ (328,750)</u>	<u>\$ 89,793</u>	<u>\$ 418,543</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Operating transfers out	(60,000)	(60,000)	-	60,000
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	<u>\$ -</u>	<u>\$ 55,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (383,750)</u>	<u>\$ (383,750)</u>	<u>\$ 89,793</u>	<u>\$ 473,543</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,265,099	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			(12,371)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,342,521</u>	

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, 2014

	<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>				
Salary Reimbursements & Rental Income	\$ 2,548,660	\$ 2,548,660	\$ 2,168,391	\$ (380,269)
Miscellaneous	-	-	110	110
Interest income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 2,548,660</u>	<u>\$ 2,548,660</u>	<u>\$ 2,168,501</u>	<u>\$ (380,159)</u>
<u>EXPENDITURES</u>				
Public safety	\$ 1,551,129	\$ 1,551,129	\$ 1,383,873	\$ 167,256
Capital outlay	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,551,129</u>	<u>\$ 1,551,129</u>	<u>\$ 1,383,873</u>	<u>\$ 167,256</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 997,531</u>	<u>\$ 997,531</u>	<u>\$ 784,628</u>	<u>\$ (212,903)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(997,531)	(997,531)	(886,975)	110,556
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (997,531)</u>	<u>\$ (997,531)</u>	<u>\$ (886,975)</u>	<u>\$ 110,556</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (102,347)</u>	<u>\$ (102,347)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			103,582	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			425,119	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 426,354</u>	

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OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>		
General property tax	\$ 1,202,505	\$ 1,202,505
Motor fuel tax allotments	1,545,415	1,545,415
Fees for services	1,642,249	1,642,249
Interest income	8,264	8,264
Miscellaneous receipts	200,608	200,608
Federal financial assistance	1,059,256	1,059,256
State and local financial assistance	939,369	939,369
Reimbursements	3,091,112	3,091,112
<u>TOTAL REVENUES</u>	<u>\$ 9,688,778</u>	<u>\$ 9,688,778</u>
<u>EXPENDITURES</u>		
General and administration	\$ 3,412,302	\$ 3,412,302
Public safety	2,152,136	2,152,136
Public health and welfare	88,857	88,857
Judiciary and court related	560,289	560,289
Transportation	2,778,782	2,778,782
Debt principal and interest payments	345,163	345,163
Capital outlay	506,751	506,751
<u>TOTAL EXPENDITURES</u>	<u>\$ 9,844,280</u>	<u>\$ 9,844,280</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (155,502)</u>	<u>\$ (155,502)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 945,033	\$ 945,033
Operating transfers out	(698,616)	(698,616)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 246,417</u>	<u>\$ 246,417</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 90,915</u>	<u>\$ 90,915</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>4,153,706</u>	<u>4,153,706</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 4,244,621</u>	<u>\$ 4,244,621</u>

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2014

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 7,781	\$ 7,781
MFT allotments receivable	-	-
Prepayments	151,858	151,858
Documentary stamps inventory	5,602	5,602
Other receivables	352,629	352,629
Due from other funds	14,716	14,716
Restricted assets:		
Cash and cash equivalents	4,058,590	4,058,590
<u>TOTAL ASSETS</u>	<u>\$ 4,591,176</u>	<u>\$ 4,591,176</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 201,669	\$ 201,669
Due to other funds	-	-
Due to others	20,728	20,728
Lease payable	-	-
Accrued salaries	-	-
General ledger overdraft	124,158	124,158
<u>TOTAL LIABILITIES</u>	<u>\$ 346,555</u>	<u>\$ 346,555</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ -	\$ -
Restricted fund balance	4,112,344	4,112,344
Committed fund balance	132,277	132,277
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,244,621</u>	<u>\$ 4,244,621</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 4,591,176</u>	<u>\$ 4,591,176</u>

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VIII
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	77,041	-	-
Inventory	3,883	-	-	-	1,719	-	-
Other receivables	50,782	4,510	-	38,188	88,597	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	845,651	411,359	128,478	1,186,810	241,850	1,680	-
TOTAL ASSETS	\$ 900,316	\$ 415,869	\$ 128,478	\$ 1,224,998	\$ 409,207	\$ 1,680	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 19,378	\$ -	\$ -	\$ 52,444	\$ -	\$ -
Due to others	20,728	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 20,728	\$ 19,378	\$ -	\$ -	\$ 52,444	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	879,588	396,491	128,478	1,224,998	356,763	1,680	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 879,588	\$ 396,491	\$ 128,478	\$ 1,224,998	\$ 356,763	\$ 1,680	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 900,316	\$ 415,869	\$ 128,478	\$ 1,224,998	\$ 409,207	\$ 1,680	\$ -

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	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	7,732	6,970	50,345	54,313	4,995	-	-
Due from other funds	-	-	-	-	-	-	4,988
Restricted assets:							
Cash and cash equivalents	10,943	57,315	101,515	-	77,885	14,748	25,903
TOTAL ASSETS	\$ 18,675	\$ 64,285	\$ 151,860	\$ 129,130	\$ 82,880	\$ 14,748	\$ 30,891

LIABILITIES AND FUND BALANCE

LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ 18,029	\$ 3,349	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	24,482	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 42,511	\$ 3,349	\$ -	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	18,675	64,285	151,860	86,619	79,531	14,748	30,891
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 18,675	\$ 64,285	\$ 151,860	\$ 86,619	\$ 79,531	\$ 14,748	\$ 30,891
TOTAL LIABILITIES AND FUND BALANCE	\$ 18,675	\$ 64,285	\$ 151,860	\$ 129,130	\$ 82,880	\$ 14,748	\$ 30,891

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	RECORDING & COMPUTER	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	CASA
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	2,048	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	15,767	61,525	995	30,261	400	16,124	-
TOTAL ASSETS	\$ 17,815	\$ 61,525	\$ 995	\$ 30,261	\$ 400	\$ 16,124	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 3,823	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 3,823	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	13,992	61,525	-	-	400	16,124	-
Committed fund balance	-	-	995	30,135	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 13,992	\$ 61,525	\$ 995	\$ 30,135	\$ 400	\$ 16,124	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 17,815	\$ 61,525	\$ 995	\$ 30,261	\$ 400	\$ 16,124	\$ -

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	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	1,317	-	3,925	-	-	-	-
Due from other funds	-	9,728	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	20,073	287,196	1,000	1,509	3,183	-	13,896
TOTAL ASSETS	\$ 21,390	\$ 296,924	\$ 4,925	\$ 1,509	\$ 3,183	\$ -	\$ 13,896
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 3,476	\$ -	\$ -	\$ -	\$ 96,949	\$ -
Due to others	-	-	-	95	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 3,476	\$ -	\$ 95	\$ -	\$ 96,949	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	21,390	293,448	4,925	1,414	3,183	(96,949)	13,896
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 21,390	\$ 293,448	\$ 4,925	\$ 1,414	\$ 3,183	\$ (96,949)	\$ 13,896
TOTAL LIABILITIES AND FUND BALANCE	\$ 21,390	\$ 296,924	\$ 4,925	\$ 1,509	\$ 3,183	\$ -	\$ 13,896

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	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	-	767	-	211	670	59	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	1,707	86,412	1,823	5,458	8,395	-	99,039
TOTAL ASSETS	\$ 1,707	\$ 87,179	\$ 1,823	\$ 5,669	\$ 9,065	\$ 59	\$ 99,039
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	28,903	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,210	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,707	87,179	1,823	5,669	9,065	(29,151)	99,039
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,707	\$ 87,179	\$ 1,823	\$ 5,669	\$ 9,065	\$ (29,151)	\$ 99,039
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,707	\$ 87,179	\$ 1,823	\$ 5,669	\$ 9,065	\$ 59	\$ 99,039

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	METH ISU FEDERAL GRANT	SHERIFFS FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES
ASSETS							
Cash and cash equivalents	\$ -	\$ 10,590	\$ -	\$ -	\$ -	\$ -	\$ (2,809)
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	2,166	16,593	-	-	-
TOTAL ASSETS	\$ -	\$ 10,590	\$ 2,166	\$ 16,593	\$ -	\$ -	\$ (2,809)
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 489	\$ -	\$ -	\$ 1,309	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	22,079	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 489	\$ -	\$ 22,079	\$ 1,309	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	10,590	1,677	16,593	(22,079)	(1,309)	(2,809)
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 10,590	\$ 1,677	\$ 16,593	\$ (22,079)	\$ (1,309)	\$ (2,809)
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 10,590	\$ 2,166	\$ 16,593	\$ -	\$ -	\$ (2,809)

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	SEX OFFENDER FEES	DRUG TASK FORCE COMIT	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	-	-	-	180	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	(95)	995	-	1,764	-	3,353	-
TOTAL ASSETS	\$ (95)	\$ 995	\$ -	\$ 1,944	\$ -	\$ 3,353	\$ -
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	(95)	995	-	1,944	-	3,353	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (95)	\$ 995	\$ -	\$ 1,944	\$ -	\$ 3,353	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ (95)	\$ 995	\$ -	\$ 1,944	\$ -	\$ 3,353	\$ -

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	INFRASTRUCTURE GRANT	DCFO
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	37,020	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	6,010	-	3	2,279	10,086	12,628	-	2,853
TOTAL ASSETS	\$ 6,010	\$ -	\$ 37,023	\$ 2,279	\$ 10,086	\$ 12,628	\$ -	\$ 2,853
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	48,694	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 48,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Restricted fund balance	6,010	(48,694)	-	2,279	10,086	-	-	2,853
Committed fund balance	-	-	37,023	-	-	12,628	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,010	\$ (48,694)	\$ 37,023	\$ 2,279	\$ 10,086	\$ 12,628	\$ -	\$ 2,853
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,010	\$ -	\$ 37,023	\$ 2,279	\$ 10,086	\$ 12,628	\$ -	\$ 2,853

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014**

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	171,905	-	1,054	282	-	164
TOTAL ASSETS	\$ 171,905	\$ -	\$ 1,054	\$ 282	\$ -	\$ 164
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,895	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,895	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	170,010	-	1,054	282	-	164
Committed fund balance	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 170,010	\$ -	\$ 1,054	\$ 282	\$ -	\$ 164
TOTAL LIABILITIES AND FUND BALANCE	\$ 171,905	\$ -	\$ 1,054	\$ 282	\$ -	\$ 164

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

	CAPITAL IMPROVEMENT TRUST	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND	RHSP CONTESTED	HEATH INSURANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	7,781
MFT allotments receivable	-	-	-	-	-	151,858
Prepaid expenses	-	-	-	-	-	5,602
Inventory	-	-	-	-	-	352,629
Other receivables	-	-	-	-	-	14,716
Due from other funds	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	48,143	1,637	17,870	-	-	4,058,590
TOTAL ASSETS	<u>\$ 48,143</u>	<u>\$ 1,637</u>	<u>\$ 17,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,591,176</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	201,669
Due to others	-	-	-	-	-	20,728
General ledger overdraft	-	-	-	-	-	124,158
Lease payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 346,555</u>
FUND BALANCE						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,637	17,870	-	-	4,112,344
Committed fund balance	48,143	-	-	-	-	132,277
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 48,143</u>	<u>\$ 1,637</u>	<u>\$ 17,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,244,621</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 48,143</u>	<u>\$ 1,637</u>	<u>\$ 17,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,591,176</u>

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VIII
REVENUES							
General property tax	\$ 151,591	\$ 384,120	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	1,545,415	-	-	-
Fees for services	-	-	-	-	335,165	-	-
Interest income	2,461	614	431	2,938	1,542	-	-
Miscellaneous	126	5,036	-	-	-	-	-
Reimbursements	4,699	740,807	9,244	-	-	43,700	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	27,528	-	-	-	-	27,232
TOTAL REVENUES	\$ 158,877	\$ 1,158,105	\$ 9,675	\$ 1,548,353	\$ 336,707	\$ 43,700	\$ 27,232
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	369,235	-	-
Public health and welfare	-	-	-	-	-	44,270	27,232
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	118,233	1,798,851	-	861,698	-	-	-
Capital outlay	-	-	-	-	-	-	-
	12,000	202,484	67,133	-	-	-	-
	130,233	2,001,335	67,133	861,698	-	-	-
TOTAL EXPENDITURES	\$ 130,233	\$ 2,001,335	\$ 67,133	\$ 861,698	\$ 369,235	\$ 44,270	\$ 27,232
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 28,644	\$ (843,230)	\$ (57,458)	\$ 686,655	\$ (32,528)	\$ (570)	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ 527,825	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 527,825	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 28,644	\$ (315,405)	\$ (57,458)	\$ 686,655	\$ (32,528)	\$ (570)	\$ -
FUND BALANCE, BEGINNING OF YEAR	850,944	711,896	185,936	538,343	389,291	2,250	-
FUND BALANCE, END OF YEAR	\$ 879,588	\$ 396,491	\$ 128,478	\$ 1,224,998	\$ 356,763	\$ 1,680	\$ -

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE
REVENUES							
General property tax	\$ -	\$ -	\$ 304,221	\$ 362,573	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	74,011	61,864	-	-	57,012	560	55,803
Interest income	3	-	-	-	6	1	5
Miscellaneous	11,959	-	-	-	-	-	-
Reimbursements	-	-	178,326	417,019	-	12,000	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 85,973	\$ 61,864	\$ 482,547	\$ 779,592	\$ 57,018	\$ 12,561	\$ 55,808
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 501,762	\$ 705,856	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	12,177	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	131,323	70,126	-	-	48,981	-	122,463
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 131,323	\$ 70,126	\$ 501,762	\$ 705,856	\$ 48,981	\$ 12,177	\$ 122,463
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (45,350)	\$ (8,262)	\$ (19,215)	\$ 73,736	\$ 8,037	\$ 384	\$ (66,655)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (45,350)	\$ (8,262)	\$ (19,215)	\$ 73,736	\$ 8,037	\$ 384	\$ (66,655)
FUND BALANCE, BEGINNING OF YEAR	64,025	72,547	171,075	12,883	71,494	14,364	97,546
FUND BALANCE, END OF YEAR	\$ 18,675	\$ 64,285	\$ 151,860	\$ 86,619	\$ 79,531	\$ 14,748	\$ 30,891

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	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	22,428	4,359	-	3	-	2,920	6,178
Interest income	2	32	-	3	-	1	-
Miscellaneous	-	1,930	105	7,417	2,000	-	-
Reimbursements	-	-	-	-	2,000	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 22,430	\$ 6,321	\$ 105	\$ 7,423	\$ 4,000	\$ 2,921	\$ 6,178
EXPENDITURES							
General and administrative	\$ 32,596	18,978	\$ -	\$ -	2,000	\$ -	\$ -
Public safety	-	-	-	7,187	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	3,985	6,178
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 32,596	\$ 18,978	\$ -	\$ 7,187	\$ 2,000	\$ 3,985	\$ 6,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (10,166)	\$ (12,657)	\$ 105	\$ 236	\$ 2,000	\$ (1,064)	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(1,600)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (1,600)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (10,166)	\$ (12,657)	\$ 105	\$ 236	\$ 400	\$ (1,064)	\$ -
FUND BALANCE, BEGINNING OF YEAR	24,158	74,182	890	29,899	-	17,188	-
FUND BALANCE, END OF YEAR	\$ 13,992	\$ 61,525	\$ 995	\$ 30,135	\$ 400	\$ 16,124	\$ -

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	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	13,278	117,995	42,613	-	-	-	-
Interest income	2	21	1	-	-	-	-
Miscellaneous	-	-	21	-	915	4,898	-
Reimbursements	-	-	-	-	-	1,133,237	-
Federal financial assistance	-	-	-	95,934	-	-	41,684
State and local financial assistance	-	-	-	-	-	-	20,685
TOTAL REVENUES	\$ 13,280	\$ 118,016	\$ 42,635	\$ 95,934	\$ 915	\$ 1,138,135	\$ 62,369
EXPENDITURES							
General and administrative	\$ -	\$ 85,101	\$ -	\$ -	\$ -	\$ 1,140,643	\$ -
Public safety	16,032	-	42,727	68,989	14	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	64,634
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 16,032	\$ 85,101	\$ 42,727	\$ 68,989	\$ 14	\$ 1,140,643	\$ 64,634
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,752)	\$ 32,915	\$ (92)	\$ 26,945	\$ 901	\$ (2,508)	\$ (2,265)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (2,752)	\$ 32,915	\$ (92)	\$ 26,945	\$ 901	\$ (2,508)	\$ (2,265)
FUND BALANCE, BEGINNING OF YEAR	24,142	260,533	5,017	(25,531)	2,282	(94,441)	16,161
FUND BALANCE, END OF YEAR	\$ 21,390	\$ 293,448	\$ 4,925	\$ 1,414	\$ 3,183	\$ (96,949)	\$ 13,896

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	STATES'S 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	3,946	9,235	-	2,260	7,105	1,260	9,180
Interest income	-	7	-	-	1	-	9
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	5,744	-
State and local financial assistance	-	-	4,320	-	-	-	-
TOTAL REVENUES	\$ 3,946	\$ 9,242	\$ 4,320	\$ 2,260	\$ 7,106	\$ 7,004	\$ 9,189
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,800
Public safety	-	5,448	-	-	-	-	-
Public health and welfare	-	-	2,525	-	-	-	-
Judiciary and court related	4,719	-	-	-	6,221	3,480	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,719	\$ 5,448	\$ 2,525	\$ -	\$ 6,221	\$ 3,480	\$ 23,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (773)	\$ 3,794	\$ 1,795	\$ 2,260	\$ 885	\$ 3,524	\$ (14,611)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (773)	\$ 3,794	\$ 1,795	\$ 2,260	\$ 885	\$ 3,524	\$ (14,611)
FUND BALANCE, BEGINNING OF YEAR	2,480	83,385	28	3,409	8,180	(32,675)	113,650
FUND BALANCE, END OF YEAR	\$ 1,707	\$ 87,179	\$ 1,823	\$ 5,669	\$ 9,065	\$ (29,151)	\$ 99,039

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	METH ISU FEDERAL GRANT	SHERIFF'S 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	-	166,702	-	14,043	-	-	467,477
Interest income	-	-	-	1	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	310,612	-
Federal financial assistance	20,080	-	-	-	5,097	-	-
State and local financial assistance	-	-	36,679	-	-	-	-
TOTAL REVENUES	\$ 20,080	\$ 166,702	\$ 36,679	\$ 14,044	\$ 5,097	\$ 310,612	\$ 467,477
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	3,032	-	46,143	6,119	22,661	719,427	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,032	\$ -	\$ 46,143	\$ 6,119	\$ 22,661	\$ 719,427	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 17,048	\$ 166,702	\$ (9,464)	\$ 7,925	\$ (17,564)	\$ (408,815)	\$ 467,477
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,612	\$ -
Operating transfers out	-	(166,237)	-	-	-	(56,814)	(473,965)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (166,237)	\$ -	\$ -	\$ -	\$ 253,798	\$ (473,965)
CHANGE IN FUND BALANCE	\$ 17,048	\$ 465	\$ (9,464)	\$ 7,925	\$ (17,564)	\$ (155,017)	\$ (6,488)
FUND BALANCE, BEGINNING OF YEAR	(17,048)	10,125	11,141	8,668	(4,515)	153,708	3,679
FUND BALANCE, END OF YEAR	\$ -	\$ 10,590	\$ 1,677	\$ 16,593	\$ (22,079)	\$ (1,309)	\$ (2,809)

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	SEX OFFENDER FEES	DRUG FORCE TASK FORCE	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	2,850	-	-	3,125	-	-	-
Interest income	-	2	-	1	-	-	-
Miscellaneous	-	105	-	-	-	75	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	822,925	-	-	-	-	-
TOTAL REVENUES	\$ 2,850	\$ 823,032	\$ -	\$ 3,126	\$ -	\$ 75	\$ -

EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	3,133	822,927	-	17,500	-	1,562	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,133	\$ 822,927	\$ -	\$ 17,500	\$ -	\$ 1,562	\$ -

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (283)	\$ 105	\$ -	\$ (14,374)	\$ -	\$ (1,487)	\$ -
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OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CHANGE IN FUND BALANCE	\$ (283)	\$ 105	\$ -	\$ (14,374)	\$ -	\$ (1,487)	\$ -
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FUND BALANCE, BEGINNING OF YEAR	188	890	-	16,318	-	4,840	-
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FUND BALANCE, END OF YEAR	\$ (95)	\$ 995	\$ -	\$ 1,944	\$ -	\$ 3,353	\$ -
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SEE AUDITOR'S REPORT AND NOTES TO 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, 2014

	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	DCEO INFRASTRUCTURE GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	322	1,180	6,260	50
Interest income	-	-	-	-	1	6	3
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	36,368	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	847,017
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 36,368	\$ 322	\$ 1,181	\$ 6,266	\$ 847,070
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 36,368	\$ 170	\$ -	\$ -	\$ 847,019
Public safety	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	2,653	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 36,368	\$ 170	\$ -	\$ 2,653	\$ 847,019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ 152	\$ 1,181	\$ 3,613	\$ 51
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ 152	\$ 1,181	\$ 3,613	\$ 51
FUND BALANCE, BEGINNING OF YEAR	6,010	(48,694)	37,023	2,127	8,905	9,015	2,802
FUND BALANCE, END OF YEAR	\$ 6,010	\$ (48,694)	\$ 37,023	\$ 2,279	\$ 10,086	\$ 12,628	\$ 2,853

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	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	146,450	-	4,643	-	-	-
Interest income	12	-	1,972	-	125	-
Miscellaneous	-	-	-	-	56,335	109,661
Reimbursements	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-
TOTAL REVENUES	\$ 146,462	\$ -	\$ 1,972	\$ -	\$ 56,460	\$ 109,661
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Judiciary and court related	87,535	-	3,974	-	-	-
Transportation	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	97,848	-
Capital outlay	-	-	-	-	-	225,134
TOTAL EXPENDITURES	\$ 87,535	\$ -	\$ 3,974	\$ -	\$ 97,848	\$ 225,134
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 58,927	\$ -	\$ (2,002)	\$ -	\$ (41,388)	\$ (115,473)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 41,335	\$ 65,261
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 41,335	\$ 65,261
CHANGE IN FUND BALANCE	\$ 58,927	\$ -	\$ (2,002)	\$ -	\$ (53)	\$ (50,212)
FUND BALANCE, BEGINNING OF YEAR	111,083	-	2,284	-	217	98,355
FUND BALANCE, END OF YEAR	\$ 170,010	\$ -	\$ 1,054	\$ -	\$ 164	\$ 48,143

SEE AUDITOR'S REPORT AND NOTES TO 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, 2014**

	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND	RHSP CONTESTED	HEALTH INSURANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 1,202,505
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	1,545,415
Fees for services	-	-	-	-	1,642,249
Interest income	3	30	-	-	8,264
Miscellaneous	25	-	-	-	200,608
Reimbursements	-	246,800	-	-	3,091,112
Federal financial assistance	-	-	-	-	1,059,256
State and local financial assistance	-	-	-	-	939,369
TOTAL REVENUES	\$ 28	\$ 246,830	\$ -	\$ -	\$ 9,688,778
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ 18,009	\$ -	\$ 3,412,302
Public safety	-	-	-	-	2,152,136
Public health and welfare	-	-	-	-	88,857
Judiciary and court related	-	-	-	-	560,289
Transportation	-	-	-	-	2,778,782
Debt principal and interest	-	247,315	-	-	345,163
Capital outlay	-	-	-	-	506,751
TOTAL EXPENDITURES	\$ -	\$ 247,315	\$ 18,009	\$ -	\$ 9,844,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 28	\$ (485)	\$ (18,009)	\$ -	\$ (155,502)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 945,033
Operating transfers out	-	-	-	-	(698,616)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 246,417
CHANGE IN FUND BALANCE	\$ 28	\$ (485)	\$ (18,009)	\$ -	\$ 90,915
FUND BALANCE, BEGINNING OF YEAR	1,609	18,355	18,009	-	4,153,706
FUND BALANCE, END OF YEAR	\$ 1,637	\$ 17,870	\$ -	\$ -	\$ 4,244,621

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -TRUST FUNDS
NOVEMBER 30, 2014**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 48,574	\$ -	\$ -	\$ 99,061	\$ 174,759
Other receivables	-	-	-	385,344	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ 48,574	\$ -	\$ -	\$ 484,405	\$ 174,759
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 44,172	\$ -	\$ -	\$ 385,344	\$ 159,523
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	52,421
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ 44,172	\$ -	\$ -	\$ 385,344	\$ 211,944
NET POSITION					
Reserved for trust purposes	\$ 4,402	\$ -	\$ -	\$ 99,061	\$ (37,185)
TOTAL NET POSITION	\$ 4,402	\$ -	\$ -	\$ 99,061	\$ (37,185)
TOTAL LIABILITIES AND NET POSITION	\$ 48,574	\$ -	\$ -	\$ 484,405	\$ 174,759

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2014**

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 3,850,856	\$ 41,066	\$ 287	\$ 87,673	\$ -
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	26,007,608	12,369	-	-	-
TOTAL ASSETS	\$ 29,858,464	\$ 53,435	\$ 287	\$ 87,673	\$ -

LIABILITIES AND NET POSITION

LIABILITIES					
Tax available for distribution	\$ -	\$ 23,800	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	-
Deferred charges	29,687,307	33,459	-	-	-
TOTAL LIABILITIES	\$ 29,687,307	\$ 57,259	\$ -	\$ -	\$ -

NET POSITION

Reserved for trust purposes	\$ 171,157	\$ (3,824)	\$ 287	\$ 87,673	\$ -
TOTAL NET POSITION	\$ 171,157	\$ (3,824)	\$ 287	\$ 87,673	\$ -
TOTAL LIABILITIES AND NET POSITION	\$ 29,858,464	\$ 53,435	\$ 287	\$ 87,673	\$ -

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2014**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ 12	\$ 2,828	\$ 5,166	\$ -	\$ 28,576
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ 12	\$ 2,828	\$ 5,166	\$ -	\$ 28,576
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	11,622	-	-
Fiduciary funds due others	-	12,655	-	-	-
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,655	\$ 11,622	\$ -	\$ -
NET POSITION					
Reserved for trust purposes	\$ 12	\$ (9,827)	\$ (6,456)	\$ -	\$ 28,576
TOTAL NET POSITION	\$ 12	\$ (9,827)	\$ (6,456)	\$ -	\$ 28,576
TOTAL LIABILITIES AND NET POSITION	\$ 12	\$ 2,828	\$ 5,166	\$ -	\$ 28,576

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2014

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ASSETS			
Cash and cash equivalents	\$ 12,109	\$ 881,000	\$ 5,231,967
Other receivables	-	-	385,344
Due from other funds	-	-	-
Due from others	-	-	26,019,977
TOTAL ASSETS	\$ 12,109	\$ 881,000	\$ 31,637,288
LIABILITIES AND NET POSITION			
LIABILITIES			
Tax available for distribution	\$ -	\$ -	\$ 612,839
Due to other funds	-	-	11,622
Fiduciary funds due others	-	881,000	946,076
Deferred charges	-	-	29,720,766
TOTAL LIABILITIES	\$ -	\$ 881,000	\$ 31,291,303
NET POSITION			
Reserved for trust purposes	\$ 12,109	-	\$ 345,985
TOTAL NET POSITION	\$ 12,109	\$ -	\$ 345,985
TOTAL LIABILITIES AND NET POSITION	\$ 12,109	\$ 881,000	\$ 31,637,288

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	233
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	48,574	-	-	11,692	175,655
TOTAL ADDITIONS	48,574	88,682	\$ -	11,692	175,888
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ 150	\$ 196,548
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	-	\$ -	\$ -	150	196,548
CHANGE IN NET POSITION	48,574	88,682	\$ -	11,542	\$ (20,660)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(88,682)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(88,682)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	48,574	\$ -	\$ -	11,542	\$ (20,660)
NET POSITION, BEGINNING OF YEAR	(44,172)	-	-	87,519	(16,525)
NET POSITION, END OF YEAR	4,402	\$ -	\$ -	99,061	\$ (37,185)

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014**

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	7	287	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	959	930,608	-
TOTAL ADDITIONS	\$ -	\$ 49,279	\$ 1,246	\$ 930,608	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ 49,279	\$ -	\$ 905,630	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ 49,279	\$ -	\$ 905,630	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ 1,246	\$ 24,978	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ 1,246	\$ 24,978	\$ -
NET POSITION, BEGINNING OF YEAR	171,157	(3,824)	(959)	62,695	-
NET POSITION, END OF YEAR	\$ 171,157	\$ (3,824)	\$ 287	\$ 87,673	\$ -

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	161,465
TOTAL ADDITIONS	\$ -	\$ -	\$ -	\$ -	\$ 161,465
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	131,626
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 131,626
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ 29,839
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ 29,839
NET POSITION, BEGINNING OF YEAR	12	(9,827)	(6,456)	-	(1,263)
NET POSITION, END OF YEAR	\$ 12	\$ (9,827)	\$ (6,456)	\$ -	\$ 28,576

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
<u>ADDITIONS</u>			
Fines and fees	\$ -	\$ -	\$ -
Interest income	-	-	527
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	155,084	-	1,484,037
TOTAL ADDITIONS	\$ 155,084	\$ -	\$ 1,622,518
<u>DEDUCTIONS</u>			
General and administrative	\$ 153,076	\$ -	\$ 1,304,683
Judiciary and court related	-	-	131,626
TOTAL DEDUCTIONS	\$ 153,076	\$ -	\$ 1,436,309
<u>CHANGE IN NET POSITION</u>	\$ 2,008	\$ -	\$ 186,209
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	(88,682)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (88,682)
<u>CHANGE IN NET POSITION</u>	\$ 2,008	\$ -	\$ 97,527
<u>NET POSITION, BEGINNING OF YEAR</u>	10,101	-	248,458
<u>NET POSITION, END OF YEAR</u>	\$ 12,109	\$ -	\$ 345,985

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUNDS
NOVEMBER 30, 2014

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 221,611	\$ 221,611
Due from other funds	-	-	-
Due from others	63,205	-	63,205
<u>TOTAL ASSETS</u>	<u>\$ 63,205</u>	<u>\$ 221,611</u>	<u>\$ 284,816</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	\$ 63,205	\$ 221,611	\$ 284,816
<u>TOTAL NET POSITION</u>	<u>\$ 63,205</u>	<u>\$ 221,611</u>	<u>\$ 284,816</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 63,205</u>	<u>\$ 221,611</u>	<u>\$ 284,816</u>

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PENSION TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ 400	\$ 400
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Interest income	-	-	-
Reimbursements	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 400</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ -	\$ 190,065	\$ 190,065
<u>TOTAL DEDUCTIONS</u>	<u>\$ -</u>	<u>\$ 190,065</u>	<u>\$ 190,065</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ -</u>	<u>\$ (189,665)</u>	<u>\$ (189,665)</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>\$ -</u>	<u>\$ (189,665)</u>	<u>\$ (189,665)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>63,205</u>	<u>411,276</u>	<u>474,481</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 63,205</u>	<u>\$ 221,611</u>	<u>\$ 284,816</u>

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
NOVEMBER 30, 2014

	<u>TOURISM</u>	<u>ESCHEAT</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 68,763	\$ 152	\$ 68,915
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 68,763</u>	<u>\$ 152</u>	<u>\$ 68,915</u>

LIABILITIES AND NET POSITION

<u>LIABILITIES</u>			
Tax available for distribution	\$ -	\$ -	\$ -
Tax objections pending	-	-	-
Due to other funds	-	-	-
Fiduciary funds due others	-	150	150
Accrued salary	-	-	-
Deferred charges	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 150</u>

NET POSITION

Reserved for trust purposes	\$ 68,763	2	\$ 68,765
<u>TOTAL NET POSITION</u>	<u>\$ 68,763</u>	<u>2</u>	<u>\$ 68,765</u>

TOTAL LIABILITIES AND NET POSITION

	\$ 68,763	152	\$ 68,915
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SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2014

	<u>TOURISM</u>	<u>ESCHEAT</u>	<u>TOTAL</u>
<u>ADDITIONS</u>			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	125,232	-	125,232
Personal property replacement tax	-	-	-
Interest income	-	-	-
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 125,232</u>	<u>\$ -</u>	<u>\$ 125,232</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ 92,177	\$ -	\$ 92,177
Judiciary and court related	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>\$ 92,177</u>	<u>\$ -</u>	<u>\$ 92,177</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 33,055</u>	<u>\$ -</u>	<u>\$ 33,055</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</u>	<u>\$ 33,055</u>	<u>\$ -</u>	<u>\$ 33,055</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>35,708</u>	<u>2</u>	<u>35,710</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 68,763</u>	<u>\$ 2</u>	<u>\$ 68,765</u>

SEE AUDITOR'S REPORT AND NOTES TO FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES,
TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2012 , 2013 AND 2014

	<u>2013 Levy</u> <u>Payable 2014</u>	<u>2012 Levy</u> <u>Payable 2013</u>	<u>2011 Levy</u> <u>Payable 2012</u>
<u>ASSESSED VALUATION</u>	<u>\$ 283,058,392</u>	<u>\$ 276,346,853</u>	<u>\$ 267,639,204</u>
<u>TAX RATES PER \$100</u>			
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
<u>TOTAL TAX RATES</u>	<u>1.0123</u>	<u>0.9753</u>	<u>1.0801</u>
<u>TAX EXTENSIONS</u>			
County General Fund	<u>\$ 1,007,776</u>	<u>\$ 664,238</u>	<u>\$ 657,865</u>
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
<u>TOTAL TAX EXTENSIONS</u>	<u>\$ 3,051,666</u>	<u>\$ 2,802,040</u>	<u>\$ 2,996,049</u>
<u>TAX COLLECTIONS</u>			
County General Fund	<u>\$ 1,012,804</u>	<u>\$ 638,914</u>	<u>\$ 618,609</u>
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
<u>TOTAL TAX COLLECTIONS</u>	<u>\$ 2,963,078</u>	<u>\$ 2,695,212</u>	<u>\$ 2,852,930</u>
<u>PERCENTAGE OF COLLECTIONS</u>	<u>97.0971%</u>	<u>96.1875%</u>	<u>95.2231%</u>

(Source: Franklin County Tax Collector)

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2014

*Assessed Valuation (Calendar Year 2013 Payable 2014)	\$ 322,661,083
**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>	\$ 9,276,506
Less: Qualified Bonded Indebtedness - November 30, 2014	<u>(2,750,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 6,526,506</u></u>

**(Source: Franklin County Tax Collector)*
*** (Source: Illinois Compiled Statutes)*

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
MAJOR FUNDS
NOVEMBER 30, 2014

<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.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2014

<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, 2014

<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 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, 2014

<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, 2014

<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, 2014

<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, 2014

<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, 2014

<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 27, 2015

**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, 2014. 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: Rend Lake Infrastructure Grant passed through the Illinois Department of Commerce and Economic Opportunity

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, 2014.

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

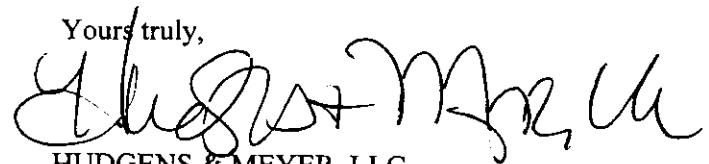
Management of Franklin County Government is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Franklin County Government's internal control 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, 2014

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: Rend Lake Infrastructure Grant passed through the Illinois Department of Commerce and Economic Opportunity | |
| 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 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, 2014**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Non-ARRA Cash Disbursements</u>	<u>ARRA Disbursements</u>
<u>FEDERAL AWARDS</u>			
<u>US DEPARTMENT OF JUSTICE</u>			
DIRECT AWARDS			
Meth ISU Grant	16.710	\$ 20,080 \$ 20,080	\$ - -
USMS Equitable Sharing Program	16.922	\$ - -	\$ - -
<i>Passed Through Illinois Criminal Justice Information Authority:</i> Prosecutor Based Victim Assistance	16.575	\$ 41,684 \$ 41,684	\$ - -
<i>Passed Through Illinois Department of Health and Human Services:</i> Juvenile Justice Planning JWATCH Program JWATCH Program JWATCH Program JWATCH Program	16.540 16.540 16.540 16.540 16.540	\$ 68,989 6,800 48,645 46,979 175,109 346,522	\$ - - - - - -
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Illinois Department of Public Aid:</i> Child Support Enforcement	93.563	\$ 11,923 \$ 11,923	\$ - -
<i>Passed Through Illinois Department of Healthcare and Family Services:</i> Phase III Help America Vote Act	93.617	\$ 10,750 \$ 10,750	\$ - -
<u>US DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Illinois State Board of Education:</i> National School Lunch Program	10.555	\$ 44,270 \$ 44,270	\$ - -
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Illinois Emergency Management Agency:</i> Emergency Management Assistance Grant Emergency Management Assistance Grant HMEP Training & Education HMEP Training & Education Citizens Corps Grant	97.042 97.042 97.042 97.042 97.042	\$ 2,879 22,550 31,434 10,476 4,959 72,298	\$ - - - - - -
<i>Passed through the Illinois Department of Commerce and Economic Opportunity</i> - Rend Lake Infrastructure Grant		\$ 847,019 \$ 847,019	\$ - -
<u>TOTAL FEDERAL AWARDS</u>		\$ 1,394,546	\$ -

SEE ACCOMPANYING AUDITOR'S REPORT.

FRANKLIN COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2014

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The government-wide financial statements and fund financial statements are prepared on the accrual basis of accounting and modified accrual basis of accounting, respectively, as contemplated by generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the government-wide financial statements and the fund financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the county and is presented on the cash basis of accounting. The government-wide financial statements and fund financial statements are prepared on the modified accrual basis of accounting, as contemplated by generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the government-wide financial statements and the fund financial statements.

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

AGREEMENT
NO: 2016-07

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2015



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2015

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September 20, 2016

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, 2015, 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, 2015 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 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 combining and individual nonmajor fund financial statements 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 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 September 20, 2016, 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.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



September 20, 2016

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, 2015, 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 September 20, 2016.

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.

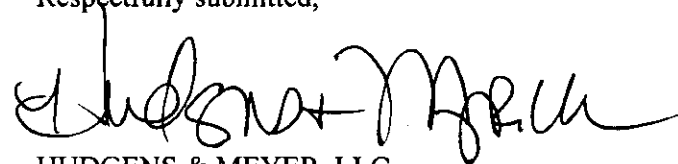
We noted certain matters that we reported to management of Franklin County Government in a separate letter dated September 20, 2016.

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, 2015

		<u>PRIMARY GOVERNMENT</u> <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$	16,340
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		7,892,803
<u>CAPITAL ASSETS</u>		
Land		110,250
Buildings		9,307,580
Equipment		7,118,972
Infrastructure		19,201,430
Furniture & fixtures		388,906
Software		50,336
Accumulated depreciation		(30,257,940)
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>14,975,173</u>
 <u>LIABILITIES AND NET POSITION</u>		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$	403,458
Due to others		368
General ledger overdrafts		244,841
Short-term note		295,000
Current portion of long-term debt		415,000
<u>NONCURRENT LIABILITIES</u>		
Obligation for compensated absences		969,400
Noncurrent portion of long-term debt		2,335,000
Net Pension Liability - Regular IMRF		1,518,176
<u>TOTAL LIABILITIES</u>	<u>\$</u>	<u>6,181,243</u>
 <u>NET POSITION</u>		
Unrestricted	\$	(1,835,529)
Restricted		7,459,925
Investment in capital assets, net of related debt		3,169,534
<u>TOTAL NET POSITION</u>	<u>\$</u>	<u>8,793,930</u>

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

**FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2015**

	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION</u>
<u>EXPENSES</u>	<u>FEEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	
<u>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</u>	<u>EXPENSES</u>			<u>PRIMARY GOVERNMENTAL ACTIVITIES</u>
<u>GOVERNMENTAL ACTIVITIES</u>				
General and administrative	\$ 5,268,460	\$ 2,867,170	\$ 3,153,055	\$ 751,765
Debt interest payments	300,745	-	-	(300,745)
Public safety	6,703,252	2,094,003	32,728	(4,576,521)
Judiciary and court related	1,334,553	321,905	-	(1,012,648)
Transportation	2,760,423	-	1,553,131	(1,207,292)
Public health and welfare	48,369	-	-	(48,369)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 16,415,802	\$ 5,283,078	\$ 4,738,914	\$ (6,393,810)
TOTAL PRIMARY GOVERNMENT	\$ 16,415,802	\$ 5,283,078	\$ 4,738,914	\$ (6,393,810)

GENERAL REVENUES AND TRANSFERS

Taxes:				
Property taxes				\$ 2,741,544
Mobile home privilege taxes				0
Payments in lieu of taxes				471,968
Salary and expense reimbursements				2,982,145
Interest income on investments				87,716
Interest, penalties and costs				20,000
Other expense reimbursements				670,559
Transfers in and out				(1,224,490)
TOTAL GENERAL REVENUES AND TRANSFERS				\$ 5,749,442

CHANGE IN NET POSITION

	\$ (644,368)
--	--------------

NET POSITION - BEGINNING OF YEAR

	12,590,225
--	------------

PRIOR PERIOD ADJUSTMENTS

	(3,151,927)
--	-------------

NET POSITION - END OF YEAR

	<u>\$ 8,793,930</u>
--	---------------------

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, 2015

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 8,406,575

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	7,118,972
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(30,257,940)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,750,000)
(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. (969,003)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 10,312,106

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2015**

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-	97,476
Due from other funds	(399)	-	-	-	-	129,543	-	227,019
Restricted assets:								
Cash and cash equivalents	-	1,281,706	907,769	992,091	658,324	4,069,255	-	7,909,145
TOTAL ASSETS	\$ 797,040	\$ 1,731,706	\$ 973,705	\$ 992,091	\$ 658,324	\$ 4,352,375	\$ -	\$ 9,505,241
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 133,169	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ 7,248	\$ -	\$ 407,908
General ledger overdraft	78,485	-	-	-	-	166,355	-	244,840
Lease payable	-	-	-	-	-	-	-	-
Due to other funds	450,000	-	-	-	-	-	-	450,000
Accrued salaries	(137)	-	-	-	-	(3,945)	-	(4,082)
Due to others	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 661,517	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ 169,658	\$ -	\$ 1,098,666
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,731,706	973,705	740,712	-	4,013,802	-	7,459,925
Committed fund balance	-	-	-	-	642,212	168,915	-	811,127
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	135,523	-	-	-	-	-	-	135,523
TOTAL FUND BALANCE	\$ 135,523	\$ 1,731,706	\$ 973,705	\$ 740,712	\$ 642,212	\$ 4,182,717	\$ -	\$ 8,406,575
TOTAL LIABILITIES AND FUND BALANCE	\$ 797,040	\$ 1,731,706	\$ 973,705	\$ 992,091	\$ 658,324	\$ 4,352,375	\$ -	\$ 9,505,241

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, 2015**

	MAJOR FUNDS				NONMAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING		
REVENUES						
General property tax	\$ 1,211,648	-	-	\$ 140,060	-	\$ 1,389,837
Mobile home privilege tax	471,968	-	-	-	-	-
Payment in lieu of tax	254,028	-	-	-	-	-
Personal property replacement tax	928,047	-	-	-	-	-
Sales tax	203,738	-	-	-	-	-
Use tax	1,323,691	-	-	-	-	-
Income tax	239,007	-	-	-	-	-
Salary reimbursements	-	-	561,842	-	-	-
Motor fuel tax allotments	-	-	-	-	1,228,941	-
Fees for services	2,047,007	-	-	-	-	1,938,242
Interest, penalties and costs	87,565	-	-	-	-	-
Interest income	2,266	2,754	3,671	3,181	-	8,279
Reimbursement of expenditures	198,587	142,612	-	-	4,000	1,349,798
Miscellaneous receipts	497,221	-	-	32,563	11,945	45,533
Federal financial assistance	22,403	-	-	-	-	190,411
State and local financial assistance	74,219	-	-	-	1,334,340	855,975
TOTAL REVENUES	\$ 7,561,395	\$ 145,366	\$ 565,513	\$ 175,804	\$ 2,579,226	\$ 5,778,075
EXPENDITURES						
General and administrative	\$ 2,904,395	-	-	-	-	\$ 2,624,164
Public safety	3,645,743	-	-	-	1,335,180	5,504,296
Public health and welfare	-	-	-	-	-	48,370
Judiciary and court related	813,650	-	-	-	-	559,342
Transportation	-	262,950	291,235	473,112	-	2,859,229
Debt service payments	56,150	-	-	-	-	304,140
Capital outlay	-	-	-	-	-	20,206
TOTAL EXPENDITURES	\$ 7,419,938	\$ 262,950	\$ 291,235	\$ 473,112	\$ 1,335,180	\$ 6,938,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 141,457	\$ (117,584)	\$ 274,278	\$ (297,308)	\$ 1,244,046	\$ (1,160,749)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 110,781	\$ 450,000	-	-	-	\$ 1,904,546
Operating transfers out	(27,200)	(450,000)	(576,050)	-	(977,976)	(812,282)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 83,581	\$ -	\$ (576,050)	\$ -	\$ (977,976)	\$ 1,092,264
CHANGE IN FUND BALANCE	\$ 225,038	\$ (117,584)	\$ (301,772)	\$ (297,308)	\$ 266,070	\$ (68,485)
FUND BALANCE, BEGINNING OF YEAR	(89,515)	1,849,290	1,275,477	1,038,020	376,142	4,251,202
FUND BALANCE, END OF YEAR	\$ 135,523	\$ 1,731,706	\$ 973,705	\$ 740,712	\$ 642,212	\$ 4,182,717

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

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2015

	<u>TRUST FUNDS</u>	<u>PENSION TRUSTS</u>	<u>PRIVATE-PURPOSE TRUSTS</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$ 5,326,517	\$ 463,660	\$ 51,094	\$ 5,841,271
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Due from others	29,746,292	-	-	29,746,292
TOTAL ASSETS	<u>\$ 35,072,809</u>	<u>\$ 463,660</u>	<u>\$ 51,094</u>	<u>\$ 35,587,563</u>
LIABILITIES AND NET POSITION				
LIABILITIES				
Tax available for distribution	\$ 3,685,046	-	-	\$ 3,685,046
Due to other funds	-	-	-	-
Fiduciary funds due others	960,733	-	2,108	962,841
Deferred charges	29,687,307	-	-	29,687,307
TOTAL LIABILITIES	<u>\$ 34,333,086</u>	<u>\$ -</u>	<u>\$ 2,108</u>	<u>\$ 34,335,194</u>
NET POSITION				
Held in trust	\$ 739,723	\$ 463,660	\$ 48,986	\$ 1,252,369
TOTAL NET POSITION	<u>\$ 739,723</u>	<u>\$ 463,660</u>	<u>\$ 48,986</u>	<u>\$ 1,252,369</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 35,072,809</u>	<u>\$ 463,660</u>	<u>\$ 51,094</u>	<u>\$ 35,587,563</u>

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, 2015

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	49,145	1,123,450	-	1,172,595
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	93,078	-	-	93,078
Fines and fees	17,438	-	74,173	91,611
Interest income	11,870	-	6	11,876
Reimbursements	-	-	-	-
Miscellaneous	1,900,233	-	-	1,900,233
TOTAL ADDITIONS	2,071,764	1,123,450	74,179	3,269,393
DEDUCTIONS				
General and administrative	1,574,798	1,093,012	92,000	2,759,810
Judiciary and court related	143,393	-	-	143,393
TOTAL DEDUCTIONS	1,718,191	1,093,012	92,000	2,903,203
CHANGE IN NET POSITION	353,573	30,438	(17,821)	366,190
OTHER FINANCING SOURCES (USES)				
Operating transfers in	617,883	-	-	617,883
Operating transfers out	(470,767)	-	-	(470,767)
TOTAL OTHER FINANCING SOURCES (USES)	147,116	-	-	147,116
CHANGE IN NET POSITION AFTER TRANSFERS	500,689	30,438	(17,821)	513,306
NET POSITION, BEGINNING OF YEAR	239,034	433,222	66,807	739,063
NET POSITION, END OF YEAR	739,723	463,660	48,986	1,252,369

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, 2015

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015.

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, 2015

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, 2015

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, 2015

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, 2015.

- 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, 2015

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, 2015

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 2014 payable 2015 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2015 that will not be billed or received until after November 30, 2015. 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, 2015

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, 2015

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 2014 payable 2015 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, 2015. 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, 2015 is recorded as a long-term liability in the government-wide financial statements.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Concluded)

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, 2015

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 September 20, 2016, 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. 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$13,469,194. The cumulative bank balance of these cash and investment deposits was \$13,450,029. 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, 2015 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, 2015, the government's bank balance was categorized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 3,988	\$ -
FDIC Insured	3,000,000	3,250,000
Covered by collateralized or pledged securities	10,465,206	10,200,029
Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 13,469,194</u>	<u>\$ 13,450,029</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015, 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, 2015 for the primary government:

	Cash & Cash Equivalents & Overdrafts	Investments	Restricted Assets	Total Governmental Funds Balance Sheet
Cash and cash equivalents	\$ (244,840)	\$ -	\$ 7,909,145	\$ 7,664,305
Total	\$ (244,840)	\$ -	\$ 7,909,145	\$ 7,664,305
		Governmental Funds Balance Sheet	Fiduciary Funds Statement of Fiduciary NET POSITION	Total
Cash and cash equivalents, net		\$ (244,840)	\$ 5,841,271	\$ 5,596,431
Restricted assets - cash and cash equivalents		7,909,145	-	7,909,145
Total		\$ 7,664,305	\$ 5,841,271	\$ 13,505,576

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2015 is as follows:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 4 CAPITAL ASSETS (CONTINUED)

<u>Governmental Activities:</u>	November 30, 2014	Additions	Dispositions	November 30, 2015
<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	-	-	10,801,484
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>\$ -</u>	<u>\$ -</u>	<u>\$ 35,208,987</u>
<i>Less accumulated depreciation for:</i>				
Buildings	\$ 6,255,904	\$ 258,000	\$ -	\$ 6,513,904
Infrastructure - Road	9,681,104	51,000	-	9,732,104
Infrastructure - Bridges	6,354,816	171,000	-	6,525,816
Equipment - General	1,112,699	80,000	-	1,192,699
Equipment - Highway	1,682,875	85,000	-	1,767,875
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	654,972	-	-	654,972
Equipment - Office	1,053,590	-	-	1,053,590
Automobiles	764,562	-	-	764,562
Furniture & Fixtures	381,326	-	-	381,326
Software	50,254	-	-	50,254
<i>Total accumulated depreciation:</i>	<u>\$ 28,222,307</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 28,867,307</u>
<i>Total capital assets being depreciated, net:</i>	<u>\$ 6,986,680</u>	<u>\$ (645,000)</u>	<u>\$ -</u>	<u>\$ 6,341,680</u>
<i>Governmental activities capital assets, net:</i>	<u>\$ 7,096,930</u>	<u>\$ (645,000)</u>	<u>\$ -</u>	<u>\$ 6,451,930</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>	
General government	\$ 375,000
Public safety	25,000
Judiciary & court related	25,000
Transportation	<u>220,000</u>
<u>Total depreciation expense</u>	<u>\$ 645,000</u>

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2015 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special County Bridge	General Fund	\$ 450,000
		<u>\$ 450,000</u>
<u>Total Interfund Receivables and Payables as Presented in the Fund Financial Statements</u>		<u>\$ 450,000</u>

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

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, 2015, 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 incurred to enable the County General Fund to meet its cash flow obligations at the time, inclusive of payroll obligations. As of November 30, 2015, the balance on this internal fund borrowing was \$450,000.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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, 2015 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.

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2015 follows:

	November 30, 2014	Additions	Deductions	November 30, 2015	Principal Amounts Due in One Year
Compensated Absences	\$ 969,400	\$ -	\$ -	\$ 969,400	Undeterminable
Detention Center Loan	2,870,000	-	(120,000)	2,750,000	120,000
Short-term Loan	-	-	-	-	-
Total	\$ 3,839,400	\$ -	\$(120,000)	\$ 3,719,400	\$ 120,000

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>
2015	\$ 120,000	\$ 120,065	\$ 240,065
2016	130,000	112,930	242,930
2017	135,000	105,382	240,382
2018	145,000	97,683	242,683
2019	150,000	84,587	234,587
2020-2024	845,000	282,741	1,127,741
2025-2028	1,225,000	208,913	1,433,913
Total	\$ 2,750,000	\$ 1,012,301	\$ 3,762,301

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

NOTE 6 LONG-TERM DEBT (CONCLUDED)

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, 2015 the County incurred \$300,745. 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

IMRF Plan Description

The EMPLOYER's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The EMPLOYER's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Contributions

As set by statute, the EMPLOYER's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The EMPLOYER's annual contribution rate for calendar year 2015 was 10.73%. For the calendar year ended December 31, 2015, the EMPLOYER contributed \$583,543 to the plan. The EMPLOYER 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

As set by statute, the EMPLOYER's SLEP Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The EMPLOYER's annual contribution rate for calendar year 2015 was 21.68%. For the calendar year ended December 31, 2015, the EMPLOYER contributed \$185,169 to the plan. The EMPLOYER 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The EMPLOYER's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

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>			
12/31/15	\$ 583,543	100%	\$0
12/31/14	603,700	100%	0
12/31/13	577,186	100%	0
<u>SLEP</u>			
12/31/15	\$ 162,302	100%	\$0
12/31/14	162,517	100%	0
12/31/13	150,330	96%	0

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

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.

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, 2015, 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.

NOTE 14 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2015. 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, 2015 are as follows:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2015

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 928,047
Income Tax	1,323,691
Personal Property Replacement Tax	254,028
Use Tax	203,738
State and local financial assistance	<u>2,264,534</u>
<u>Total received from the State of Illinois</u>	<u>\$ 4,974,038</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, 2015, the Highway General Fund received \$653,152. 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, 2015**

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)
<u>Regular</u>						
12/31/15	12,009,866	15,367,945	3,358,079	78.15%	5,438,427	61.75%
12/31/14	11,092,669	13,882,944	2,790,275	79.90%	5,295,616	52.69%
12/31/13	11,021,448	13,343,602	2,322,154	82.60%	5,125,987	45.30%
<u>SLEP</u>						
12/31/15	2,492,144	3,683,121	1,190,977	67.66%	783,506	152.01%
12/31/14	2,155,885	3,298,971	1,143,086	65.35%	739,590	154.56%
12/31/13	2,097,925	3,369,277	1,271,352	62.27%	759,072	167.49%

Regular IMRF

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$11,757,951. On a market basis, the funded ratio would be 76.51%.

SLEP IMRF

On a market value basis, the actuarial value of assets as of December 31, 2015 is \$2,905,776. On a market basis, the funded ratio would be 69.45%.

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, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 1,017,000	\$ 1,017,000	\$ 928,047	\$ (88,953)
Income tax	1,300,000	1,300,000	1,323,691	23,691
Personal property replacement tax	245,000	245,000	254,028	9,028
Use tax	212,000	212,000	203,738	(8,262)
Inheritance tax	-	-	-	-
States Attorney's salary reimbursement	144,000	144,000	84,395	(59,605)
Supervisor of Assessment's salary reimbursement	25,000	25,000	17,781	(7,219)
Public Defender salary reimbursement	60,000	60,000	44,996	(15,004)
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	24,000	24,000	22,403	(1,597)
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	1,076,400	1,076,400	1,211,648	135,248
Payments in lieu of tax	349,000	349,000	471,968	122,968
Interest, penalties and costs	87,800	87,800	87,565	(235)
General Fund interest income - all general fund accounts	12,000	12,000	2,266	(9,734)
County Clerk - fees	380,000	380,000	325,738	(54,262)
Sheriff - fees	203,000	203,000	246,071	43,071
Police training	10,000	10,000	13,393	3,393
Circuit Clerk - clerk fees	338,000	338,000	343,266	5,266
Circuit Clerk - fines	569,000	569,000	548,208	(20,792)
Circuit Clerk - jail fees	5,000	5,000	7,214	2,214
Circuit Clerk - arrestee medical cost fees	13,000	13,000	10,632	(2,368)
Court fund fees	48,000	48,000	48,903	903
States Attorney - fees	45,000	45,000	49,799	4,799
Public Defender - fees	-	-	-	-
County Treasurer - fees	15,000	15,000	17,045	2,045
Supervisor of Assessment - fees	2,600	2,600	1,638	(962)
Animal control fees	37,200	37,200	32,435	(4,765)
Animal registration fees	39,500	39,500	41,733	2,233
Animal shelter fees	9,200	9,200	9,549	349
Liquor license fees	5,000	5,000	5,560	560
Franchise fees	10,000	10,000	11,072	1,072
Flood control	93,000	93,000	54,873	(38,127)
Indemnity fund overage	23,500	23,500	20,000	(3,500)
Refunds/overpayments	1,000	1,000	32,197	31,197
Juvenile detention center housing	77,000	77,000	80,310	3,310
Federal detention services	146,000	146,000	93,440	(52,560)
Street value fines	500	500	-	(500)
Building permit fees	2,500	2,500	1,950	(550)
Miscellaneous income	460,000	460,000	463,074	3,074
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Insurance reimbursements	10,000	10,000	15,734	5,734
Restitution medical expense reimbursements	2,500	2,500	1,626	(874)
State of Illinois reimbursement for Election judges salaries	15,000	15,000	14,625	(375)
SSA collection	3,000	3,000	1,600	(1,400)
Reimbursement - gas and transportation	11,000	11,000	7,084	(3,916)
Reimbursement - food detention center	-	-	-	-
Supt of Schools reimbursement	44,100	44,100	60,482	16,382
Corps of Eng & RL patrol	34,000	34,000	35,979	1,979
Reimbursement from 911	154,300	154,300	168,768	14,468

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, 2015

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	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Reimbursement from State's Attorney for violent services	\$ 43,000	\$ 43,000	\$ 42,386	\$ (614)
Dispatcher - City of Benton	110,000	110,000	119,792	9,792
Dispatcher - Village of Royalton	20,000	20,000	20,000	-
Violent services reimbursement grant	17,500	17,500	17,208	(292)
Transfer - Police Vehicle Fund	17,500	17,500	6,001	(11,499)
Juvenile Detention Center	-	-	-	-
<u>Total Receipts</u>	<u>\$ 7,567,100</u>	<u>\$ 7,567,100</u>	<u>\$ 7,621,911</u>	<u>\$ 54,811</u>
Disbursements:				
Total for all County Offices	\$ 7,567,100	\$ 7,567,100	\$ 7,447,207	\$ 119,893
<u>Total Disbursements</u>	<u>\$ 7,567,100</u>	<u>\$ 7,567,100</u>	<u>\$ 7,447,207</u>	<u>\$ 119,893</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,704</u>	<u>\$ 174,704</u>
Fund Balance, Beginning of year			(89,515)	
Modified accrual basis of accounting adjustments			50,334	
Fund Balance (GAAP), End of year			<u>\$ 135,523</u>	
General County				
<u>Personal Services</u>				
911 salary	\$ 117,700	\$ 117,700	\$ 119,562	\$ (1,862)
911 part-time salary	36,600	36,600	14,230	22,370
Sick pay and vacation pay out	50,000	50,000	10,886	39,114
Hospitalization insurance	720,000	720,000	704,348	15,652
<u>Total Personal Services</u>	<u>\$ 924,300</u>	<u>\$ 924,300</u>	<u>\$ 849,026</u>	<u>\$ 75,274</u>
<u>Contractual Services</u>				
Postage expense	\$ 52,000	\$ 52,000	\$ 69,000	\$ (17,000)
Accounting services	67,500	67,500	46,529	20,971
Computer, phone and internet	1,200	1,200	65	1,135
Special County Prosecutor	15,000	15,000	17,886	(2,886)
<u>Total Contractual Services</u>	<u>\$ 135,700</u>	<u>\$ 135,700</u>	<u>\$ 133,480</u>	<u>\$ 2,220</u>
<u>Outside Contracts</u>				
Comp maintenance software/Harris	\$ 16,000	\$ 16,000	\$ 16,013	\$ (13)
Comp maintenance software/Devnet	49,000	49,000	56,846	(7,846)
Comp maintenance - hardware	51,000	51,000	48,429	2,571
Computer supplies	2,144	2,144	978	1,166
Greater Egypt Planning Comm	9,900	9,900	9,890	10
Computer and Website Expenses	5,000	5,000	190	4,810
Detention loan payment	56,800	56,800	56,150	650
<u>Total Outside Contracts</u>	<u>\$ 189,844</u>	<u>\$ 189,844</u>	<u>\$ 188,496</u>	<u>\$ 1,348</u>
<u>Commodities</u>				
Travel and training	\$ 7,800	\$ 7,800	\$ 3,350	\$ 4,450
Office supplies (copy machine)	15,500	15,500	14,412	1,088
<u>Total Commodities</u>	<u>\$ 23,300</u>	<u>\$ 23,300</u>	<u>\$ 17,762</u>	<u>\$ 5,538</u>
<u>Other Expenses</u>				
Transfer-PPRT and others	\$ 42,000	\$ 42,000	\$ 51,435	\$ (9,435)
Transfer- 2013 Cert & Interest Fund	32,000	32,000	15,200	16,800
Miscellaneous	500	500	19,872	(19,372)
Donations	12,000	12,000	9,900	2,100
Loan payment to County Highway	450,000	450,000	450,000	-
<u>Total Other Expenses</u>	<u>\$ 536,500</u>	<u>\$ 536,500</u>	<u>\$ 546,407</u>	<u>\$ (9,907)</u>
Total General County	<u>\$ 1,809,644</u>	<u>\$ 1,809,644</u>	<u>\$ 1,735,171</u>	<u>\$ 74,473</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, 2015

	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	30,252	(2,532)
<u>Total Personal Services</u>	<u>\$ 98,520</u>	<u>\$ 98,520</u>	<u>\$ 101,051</u>	<u>\$ (2,531)</u>
<u>Contractual Services</u>				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Board travel	-	-	190	(190)
Publication and printing	3,000	3,000	1,069	1,931
<u>Total Contractual Services</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 4,859</u>	<u>\$ 1,741</u>
<u>Commodities</u>				
Office supplies	\$ 2,000	\$ 2,000	\$ 1,217	\$ 783
<u>Total Commodities</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,217</u>	<u>\$ 783</u>
<u>Other Expenses</u>				
Transfer -Recycling Program 17	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Miscellaneous	1,000	1,000	949	51
<u>Total Other Expenses</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 12,949</u>	<u>\$ 51</u>
<u>Capital outlay</u>				
Building improvements	\$ 10,000	\$ 10,000	\$ 12	\$ 9,988
<u>Total Capital Outlay</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 12</u>	<u>\$ 9,988</u>
Total County Board	\$ 130,120	\$ 130,120	\$ 120,088	\$ 10,032
County Clerk				
<u>Personal Services</u>				
Salary-elected officer	\$ 57,453	\$ 57,453	\$ 59,136	\$ (1,683)
Salary-full time	175,400	175,400	167,491	7,909
Salary-part time/overtime	1,000	1,000	3,807	(2,807)
<u>Total Personal Services</u>	<u>\$ 233,853</u>	<u>\$ 233,853</u>	<u>\$ 230,434</u>	<u>\$ 3,419</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ -	\$ -
Register birth & death	500	500	326	174
Revenue stamps	50,000	50,000	59,536	(9,536)
Restoration of records	500	500	1,678	(1,178)
<u>Total Contractual Services</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 61,540</u>	<u>\$ (10,540)</u>
<u>Commodities</u>				
Office supplies	\$ 12,000	\$ 12,000	\$ 10,985	\$ 1,015
<u>Total Commodities</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 10,985</u>	<u>\$ 1,015</u>
Total County Clerk	\$ 296,853	\$ 296,853	\$ 302,959	\$ (6,106)
County Treasurer				
<u>Personal Services</u>				
Salary-elected officer	\$ 57,453	\$ 57,453	\$ 59,136	\$ (1,683)
Salary-full time	117,000	117,000	126,764	(9,764)
Salary-part time/overtime/budget prep	10,000	10,000	6,095	3,905
<u>Total Personal Services</u>	<u>\$ 184,453</u>	<u>\$ 184,453</u>	<u>\$ 191,995</u>	<u>\$ (7,542)</u>
<u>Contractual Services</u>				
Publication and printing	\$ 12,000	\$ 12,000	\$ 8,536	\$ 3,464
<u>Total Contractual Services</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 8,536</u>	<u>\$ 3,464</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 5,000	\$ 5,000	\$ 2,479	\$ 2,521
<u>Total Commodities</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 2,479</u>	<u>\$ 2,521</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, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Total County Treasurer	\$ 201,453	\$ 201,453	\$ 203,010	\$ (1,557)
Circuit Clerk				
<u>Personal Services</u>				
Salary-elected officer	\$ 57,453	\$ 57,453	\$ 59,136	\$ (1,683)
Salary-full time	169,700	169,700	167,224	2,476
Salary-part time/overtime	5,300	5,300	1,068	4,232
Total Personal Services	\$ 232,453	\$ 232,453	\$ 227,428	\$ 5,025
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ -	\$ -
Total Contractual Services	\$ -	\$ -	\$ -	\$ -
<u>Commodities</u>				
Office expenses	\$ 10,000	\$ 10,000	\$ 4,376	\$ 5,624
Total Commodities	\$ 10,000	\$ 10,000	\$ 4,376	\$ 5,624
Total Circuit Clerk	\$ 242,453	\$ 242,453	\$ 231,804	\$ 10,649
Sheriff				
<u>Personal Services</u>				
Salary-elected officer	\$ 63,946	\$ 63,946	\$ 65,619	\$ (1,673)
Salary-full time	1,671,000	1,671,000	1,842,981	(171,981)
Salary-part time	77,000	77,000	65,622	11,378
Salary-Rend Lake patrol	22,000	22,000	21,188	812
Salary-holiday pay	110,000	110,000	131,893	(21,893)
Salary-overtime	145,000	145,000	169,124	(24,124)
Total Personal Services	\$ 2,088,946	\$ 2,088,946	\$ 2,296,427	\$ (207,481)
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 30,000	\$ 30,000	\$ 31,213	\$ (1,213)
Maintenance-equipment	10,000	10,000	840	9,160
Telephone	-	-	2,496	(2,496)
Postage and postage meter	4,000	4,000	3,399	601
Leads	5,300	5,300	5,983	(683)
Training	16,000	16,000	10,341	5,659
Medical	118,000	118,000	123,128	(5,128)
Housing	70,000	70,000	80,310	(10,310)
Food	165,000	165,000	189,436	(24,436)
Total Contractual Services	\$ 418,300	\$ 418,300	\$ 447,146	\$ (28,846)
<u>Commodities</u>				
Office supplies	\$ 12,000	\$ 12,000	\$ 10,623	\$ 1,377
Gas/oil and transportation	85,000	85,000	56,672	28,328
Operating supplies offices	5,000	5,000	2,927	2,073
Uniforms-officers	27,000	27,000	25,708	1,292
Photography supplies	-	-	-	-
Total Commodities	\$ 129,000	\$ 129,000	\$ 95,930	\$ 33,070
<u>Other Expenses</u>				
Miscellaneous	\$ 750	\$ 750	\$ 639	\$ 111
Officer expense-bonds	3,400	3,400	2,775	625
Total Other Expenses	\$ 4,150	\$ 4,150	\$ 3,414	\$ 736
<u>Capital outlay</u>				
Facilities, equipment/search/rescue	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Facilities, supplies-merit BD	1,500	1,500	477	1,023
Facilities, supplies-firing range	2,500	2,500	4,983	(2,483)
Facilities, equipment	10,000	10,000	7,897	2,103
Inmate supplies	11,000	11,000	13,721	(2,721)
Vehicles, radios-new cars-strip	44,000	44,000	51,810	(7,810)
Total Capital Outlay	\$ 73,000	\$ 73,000	\$ 82,888	\$ (9,888)

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, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Total Sheriff	\$ 2,713,396	\$ 2,713,396	\$ 2,925,805	\$ (212,409)
Coroner				
<u>Personal Services</u>				
Salary-elected official	\$ 32,500	\$ 32,500	\$ 32,500	\$ -
Salary-part time	13,600	13,600	15,052	(1,452)
Salary-jurors	-	-	-	-
<u>Total Personal Services</u>	\$ 46,100	\$ 46,100	\$ 47,552	\$ (1,452)
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ 371	\$ (371)
Maintenance-vehicles	500	500	1,958	(1,458)
Other professional service/report-deputy	7,000	7,000	15,665	(8,665)
<u>Total Contractual Services</u>	\$ 7,500	\$ 7,500	\$ 17,994	\$ (10,494)
<u>Medical</u>				
Autopsy expenses	\$ 86,000	\$ 86,000	\$ 111,413	\$ (25,413)
<u>Total Medical</u>	\$ 86,000	\$ 86,000	\$ 111,413	\$ (25,413)
<u>Commodities</u>				
Office supplies	\$ 1,000	\$ 1,000	\$ 957	\$ 43
<u>Total Commodities</u>	\$ 1,000	\$ 1,000	\$ 957	\$ 43
<u>Other Expenses</u>				
Miscellaneous/Refunds	\$ -	\$ -	\$ -	\$ -
<u>Total Other Expenses</u>	\$ -	\$ -	\$ -	\$ -
Total Coroner	\$ 140,600	\$ 140,600	\$ 177,916	\$ (37,316)
Superintendent of Regional Education Services				
<u>Personal Services</u>				
Salary-full time	\$ 72,785	\$ 72,785	\$ 72,785	\$ -
<u>Total Personal Services</u>	\$ 72,785	\$ 72,785	\$ 72,785	\$ -
Total Superintendent of Schools	\$ 72,785	\$ 72,785	\$ 72,785	\$ -
State's Attorney				
<u>Personal Services</u>				
Salary-elected officer	\$ 166,510	\$ 166,510	\$ 166,508	\$ 2
Salary-full time	86,900	86,900	88,897	(1,997)
Salary-Assistant State's Attorney	170,050	170,050	182,435	(12,385)
Salary-Violent Crime	42,580	42,580	45,394	(2,814)
Salary-Violent Crime Advocate	17,550	17,550	12,032	5,518
<u>Total Personal Services</u>	\$ 483,590	\$ 483,590	\$ 495,266	\$ (11,676)
<u>Contractual Services</u>				
Telephone	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-
Publication and printing	1,500	1,500	238	1,262
Medical expert witness fee	10,000	10,000	8,370	1,630
<u>Total Contractual Services</u>	\$ 11,500	\$ 11,500	\$ 8,608	\$ 2,892
<u>Outside Contracts</u>				
Computer fees	\$ 2,000	\$ 2,000	\$ 360	\$ 1,640
Appellate pros project	13,000	13,000	15,000	(2,000)
Transcript fee	10,000	10,000	10,301	(301)
<u>Total Outside Contracts</u>	\$ 25,000	\$ 25,000	\$ 25,661	\$ (661)
<u>Commodities</u>				
Office supplies and equipment	\$ 15,000	\$ 15,000	\$ 12,652	\$ 2,348
<u>Total Commodities</u>	\$ 15,000	\$ 15,000	\$ 12,652	\$ 2,348

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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, 2015

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Total State's Attorney</u>	\$ 535,090	\$ 535,090	\$ 542,187	\$ (7,097)
<u>Supervisor of Assessments</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ 53,343	\$ 53,343	\$ 61,588	\$ (8,245)
Salary-full time	113,500	113,500	97,362	16,138
Salary-part time	-	-	-	-
<u>Total Personal Services</u>	\$ 166,843	\$ 166,843	\$ 158,950	\$ 7,893
<u>Contractual Services</u>				
Publication and printing	\$ 5,000	\$ 5,000	\$ 3,621	\$ 1,379
<u>Total Contractual Services</u>	\$ 5,000	\$ 5,000	\$ 3,621	\$ 1,379
Office supplies and equipment	\$ 3,000	\$ 3,000	\$ 2,088	\$ 912
<u>Total Commodities</u>	\$ 3,000	\$ 3,000	\$ 2,088	\$ 912
<u>Total Supervisor of Assessments</u>	\$ 174,843	\$ 174,843	\$ 164,659	\$ 10,184
<u>Election</u>				
<u>Personal Services</u>				
Salary-full time	\$ 28,568	\$ 28,568	\$ 11,007	\$ 17,561
Salary-part time	35,000	35,000	23,283	11,717
Salary-election judges	45,000	45,000	19,135	25,865
<u>Total Personal Services</u>	\$ 108,568	\$ 108,568	\$ 53,425	\$ 55,143

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, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
<u>Contractual Services</u>				
Travel-election judges	\$ 3,000	\$ 3,000	\$ 1,123	\$ 1,877
Publication and printing	60,000	60,000	78,874	(18,874)
Poll preparation	4,000	4,000	1,300	2,700
Election Mapping	5,000	5,000	-	5,000
Optical scan voting system	30,000	30,000	8,458	21,542
Total Contractual Services	\$ 102,000	\$ 102,000	\$ 89,755	\$ 12,245
<u>Commodities</u>				
Office supplies	\$ 5,000	\$ 5,000	\$ 3,135	\$ 1,865
Total Commodities	\$ 5,000	\$ 5,000	\$ 3,135	\$ 1,865
<u>Capital Outlay</u>				
New Voter Reg/Hardware/Software	\$ 10,000	\$ 10,000	\$ 6,000	\$ 4,000
Total Capital Outlay	\$ 10,000	\$ 10,000	\$ 6,000	\$ 4,000
Total Election	\$ 225,568	\$ 225,568	\$ 152,315	\$ 73,253
<u>Public Defender</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Salary-part time	3,495	3,495	3,495	-
Total Personal Services	\$ 93,495	\$ 93,495	\$ 93,495	\$ -
<u>Contractual Services</u>				
Assistant public defender	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Medical Witness Fee	3,000	3,000	10,949	(7,949)
Total Contractual Services	\$ 43,000	\$ 43,000	\$ 50,949	\$ (7,949)
<u>Commodities</u>				
Office expense	\$ 1,000	\$ 1,000	\$ 474	\$ 526
Total Commodities	\$ 1,000	\$ 1,000	\$ 474	\$ 526
Total Public Defender	\$ 137,495	\$ 137,495	\$ 144,918	\$ (7,423)
<u>Probation Office</u>				
<u>Personal Services</u>				
Reimburse Jefferson County	\$ 90,000	\$ 90,000	\$ 4,612	\$ 85,388
Salary-part time clerical-circuit wide	-	-	-	-
Total Personal Services	\$ 90,000	\$ 90,000	\$ 4,612	\$ 85,388
Total Probation Office	\$ 90,000	\$ 90,000	\$ 4,612	\$ 85,388
<u>Board of Review</u>				
<u>Personal Services</u>				
Salary-appointed officers	\$ 13,300	\$ 13,300	\$ 13,290	\$ 10
Total Personal Services	\$ 13,300	\$ 13,300	\$ 13,290	\$ 10
Board of Review	\$ 13,300	\$ 13,300	\$ 13,290	\$ 10
<u>Circuit Court</u>				
<u>Personal Services</u>				
Salary-judges and expenses	\$ 8,500	\$ 8,500	\$ 7,362	\$ 1,138
Salary-jurors	9,000	9,000	10,415	(1,415)
Total Personal Services	\$ 17,500	\$ 17,500	\$ 17,777	\$ (277)

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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, 2015

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Contractual Services				
Publication and printing	\$ 1,200	\$ 1,200	\$ 564	\$ 636
Court appointed attorney fees	50,000	50,000	65,912	(15,912)
Court ordered transcripts	5,000	5,000	2,411	2,589
Meals-dieting of jurors	2,000	2,000	1,826	174
Total Contractual Services	\$ 58,200	\$ 58,200	\$ 70,713	\$ (12,513)
Commodities				
Office supplies	\$ 6,000	\$ 6,000	\$ 6,627	\$ (627)
Miscellaneous	500	500	-	500
Total Commodities	\$ 6,500	\$ 6,500	\$ 6,627	\$ (127)
Total Circuit Court	\$ 82,200	\$ 82,200	\$ 95,117	\$ (12,917)
Public Building and Grounds				
Personal Services				
Salary-Janitor court house	\$ 31,050	\$ 31,050	\$ 34,301	\$ (3,251)
Salary-part time/probation and state's attorney	16,400	16,400	13,392	3,008
Total Personal Services	\$ 47,450	\$ 47,450	\$ 47,693	\$ (243)
Contractual Services				
Maintenance building/county building	\$ 500	\$ 500	\$ 306	\$ 194
Maintenance building/court house	40,000	40,000	21,317	18,683
Maintenance building/jail	49,000	49,000	40,213	8,787
Maintenance equipment/county jail	25,000	25,000	21,954	3,046
Maintenance-probation/state's attorney	2,000	2,000	2,846	(846)
Utilities-telephone	41,000	41,000	34,250	6,750
Utilities-electric and gas	110,000	110,000	115,234	(5,234)
Utilities-water	25,000	25,000	25,950	(950)
Other professional service pest control	5,000	5,000	5,546	(546)
Janitorial service/jail contract	9,500	9,500	7,440	2,060
Janitorial service county building contract	9,900	9,900	9,075	825
Sanitation	5,600	5,600	7,568	(1,968)
Total Contractual Services	\$ 322,500	\$ 322,500	\$ 291,699	\$ 30,801
Commodities				
Operating supplies county building	\$ 2,500	\$ 2,500	\$ 2,110	\$ 390
Operating supplies court house	3,800	3,800	3,414	386
Operating supplies county jail	22,000	22,000	23,994	(1,994)
Total Commodities	\$ 28,300	\$ 28,300	\$ 29,518	\$ (1,218)
Capital outlay				
Operating supplies/kitchen	\$ 11,000	\$ 11,000	\$ 11,681	\$ (681)
Operating supplies/probation and state's attorney	2,200	2,200	135	2,065
Total Other Expenses	\$ 13,200	\$ 13,200	\$ 11,816	\$ 1,384
Total Public Building and Grounds	\$ 411,450	\$ 411,450	\$ 380,726	\$ 30,724

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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, 2015

	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	\$ 53,294	\$ (3,294)
Salary-part time	12,500	12,500	16,587	(4,087)
Overtime	6,000	6,000	11,067	(5,067)
Total Personal Services	\$ 68,500	\$ 68,500	\$ 80,948	\$ (12,448)
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 2,500	\$ 2,500	\$ 1,372	\$ 1,128
Maintenance-pound	1,500	1,500	2,590	(1,090)
Telephone	1,700	1,700	1,984	(284)
Other professional services/Dr. Clark	11,000	11,000	7,773	3,227
Total Contractual Services	\$ 16,700	\$ 16,700	\$ 13,719	\$ 2,981
<u>Commodities</u>				
Office supplies	\$ 500	\$ 500	\$ 1,518	\$ (1,018)
Gasoline and oil	7,000	7,000	4,212	2,788
Operating supplies	4,500	4,500	4,143	357
Total Commodities	\$ 12,000	\$ 12,000	\$ 9,873	\$ 2,127
<u>Other Expenses</u>				
Uniforms	\$ 1,500	\$ 1,500	\$ 786	\$ 714
Miscellaneous	-	-	-	-
Total Other Expenses	\$ 1,500	\$ 1,500	\$ 786	\$ 714
Total Animal Control	\$ 98,700	\$ 98,700	\$ 105,326	\$ (6,626)
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 32,800	\$ 32,800	\$ 35,359	\$ (2,559)
Deputy director	7,210	7,210	7,210	-
Total Personal Services	\$ 40,010	\$ 40,010	\$ 42,569	\$ (2,559)
<u>Contractual Services</u>				
Maintenance-equipment	\$ 5,000	\$ 5,000	\$ 7,877	\$ (2,877)
Computer services/software licenses	2,000	2,000	2,452	(452)
Publication and printing	500	500	-	500
Telecommunications	2,000	2,000	2,364	(364)
Training	1,500	1,500	835	665
Total Contractual Services	\$ 11,000	\$ 11,000	\$ 13,528	\$ (2,528)
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	\$ 120	\$ 380
Fuel cost	8,000	8,000	4,263	3,737
Office supplies	1,000	1,000	792	208
Total Commodities	\$ 9,500	\$ 9,500	\$ 5,175	\$ 4,325
<u>Other Expenses</u>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	\$ -	\$ -

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, 2015

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Capital outlay</u>				
Equipment & supplies	\$ 8,000	\$ 8,000	\$ 12,197	\$ (4,197)
<u>Total Capital Outlay</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 12,197</u>	<u>\$ (4,197)</u>
<u>Total Emergency Services and Disaster Agency</u>	<u>\$ 68,510</u>	<u>\$ 68,510</u>	<u>\$ 73,469</u>	<u>\$ (4,959)</u>
<u>Contingencies</u>				
<u>Other Expenses</u>				
Contingency	\$ 122,640	\$ 122,640	\$ 1,050	\$ 121,590
<u>Total Other Expenses</u>	<u>\$ 122,640</u>	<u>\$ 122,640</u>	<u>\$ 1,050</u>	<u>\$ 121,590</u>
<u>Total Contingencies</u>	<u>\$ 122,640</u>	<u>\$ 122,640</u>	<u>\$ 1,050</u>	<u>\$ 121,590</u>
<u>Total for all County Offices</u>	<u>\$ 7,567,100</u>	<u>\$ 7,567,100</u>	<u>\$ 7,447,207</u>	<u>\$ 119,893</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, 2015

	<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	\$ 970,501	\$ 150,501
Miscellaneous	-	-	0	-
Interest income	5,000	5,000	3,743	(1,257)
<u>TOTAL REVENUES</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 974,244</u>	<u>\$ 149,244</u>
<u>EXPENDITURES</u>				
Transportation	\$ 1,111,000	\$ 1,111,000	\$ 815,585	\$ 295,415
Capital outlay	100,000	100,000	-	100,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,211,000</u>	<u>\$ 1,211,000</u>	<u>\$ 815,585</u>	<u>\$ 395,415</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (386,000)</u>	<u>\$ (386,000)</u>	<u>\$ 158,659</u>	<u>\$ 544,659</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 5,000	\$ 5,000	-	\$ (5,000)
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (381,000)</u>	<u>\$ (381,000)</u>	<u>\$ 158,659</u>	<u>\$ 539,659</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,275,477	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			<u>(460,431)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 973,705</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, 2015

	<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	\$ 75,000	\$ 75,000	\$ 573,560	\$ 498,560
Miscellaneous	-	-	3,146	3,146
Interest income	15,000	15,000	6,741	(8,259)
<u>TOTAL REVENUES</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 583,447</u>	<u>\$ 493,447</u>
<u>EXPENDITURES</u>				
Transportation	\$ 455,000	\$ 455,000	\$ 714,636	\$ (259,636)
Capital outlay	650,000	650,000	-	650,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,105,000</u>	<u>\$ 1,105,000</u>	<u>\$ 714,636</u>	<u>\$ 390,364</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,015,000)</u>	<u>\$ (1,015,000)</u>	<u>\$ (131,189)</u>	<u>\$ 883,811</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Operating transfers out	(450,000)	(450,000)	(450,000)	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (1,015,000)</u>	<u>\$ (1,015,000)</u>	<u>\$ (131,189)</u>	<u>\$ 883,811</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,849,290	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			13,605	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,731,706</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, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 30,000	\$ 30,000	\$ 27,051	\$ (2,949)
Property tax	142,000	142,000	136,993	(5,007)
Interest income	7,000	7,000	3,974	(3,026)
TOTAL REVENUES	\$ 179,000	\$ 179,000	\$ 168,018	\$ (10,982)
EXPENDITURES				
Transportation	\$ 165,000	\$ 165,000	\$ 209,090	\$ (44,090)
Capital outlay	1,050,000	1,050,000	394,540	655,460
TOTAL EXPENDITURES	\$ 1,215,000	\$ 1,215,000	\$ 603,630	\$ 611,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,036,000)	\$ (1,036,000)	\$ (435,612)	\$ 600,388
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Operating transfers out	(60,000)	(60,000)	-	60,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (56,500)	\$ (56,500)	\$ -	\$ 56,500
CHANGE IN FUND BALANCE	\$ (1,092,500)	\$ (1,092,500)	\$ (435,612)	\$ 656,888
FUND BALANCE, BEGINNING OF YEAR			1,038,020	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			138,304	
FUND BALANCE (GAAP), END OF YEAR			\$ 740,712	

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, 2015

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Salary Reimbursements & Rental Income	\$ 1,591,248	\$ 1,591,248	\$ 2,790,888	\$ 1,199,640
Miscellaneous	200	200	11,945	11,745
Interest income	-	-	-	-
TOTAL REVENUES	\$ 1,591,448	\$ 1,591,448	\$ 2,802,833	\$ 1,211,385
EXPENDITURES				
Public safety	\$ 1,121,528	\$ 1,121,528	\$ 2,372,815	\$ (1,251,287)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 1,121,528	\$ 1,121,528	\$ 2,372,815	\$ (1,251,287)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 469,920	\$ 469,920	\$ 430,018	\$ (39,902)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(469,920)	(469,920)	(977,976)	(508,056)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (469,920)	\$ (469,920)	\$ (977,976)	\$ (508,056)
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (547,958)	\$ (547,958)
FUND BALANCE, BEGINNING OF YEAR			266,070	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			924,100	
FUND BALANCE (GAAP), END OF YEAR			\$ 642,212	

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

OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2015

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ -	\$ -
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	4,069,255	4,069,255
<u>TOTAL ASSETS</u>	<u>\$ 4,352,375</u>	<u>\$ 4,352,375</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 7,248	\$ 7,248
Due to other funds	-	-
Due to others	-	-
Lease payable	-	-
Accrued salaries	(3,945)	(3,945)
General ledger overdraft	166,355	166,355
<u>TOTAL LIABILITIES</u>	<u>\$ 169,658</u>	<u>\$ 169,658</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ -	\$ -
Restricted fund balance	4,013,802	4,013,802
Committed fund balance	168,915	168,915
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,182,717</u>	<u>\$ 4,182,717</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,352,375</u>	 <u>\$ 4,352,375</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, 2015

	SPECIAL REVENUE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>REVENUES</u>		
General property tax	\$ 1,389,837	\$ 1,389,837
Mobile home privilege tax	-	-
Payment in lieu of tax	-	-
Motor fuel tax allotments	541,290	541,290
Fees for services	1,938,242	1,938,242
Interest income	8,279	8,279
Miscellaneous receipts	45,533	45,533
Federal financial assistance	190,411	190,411
State and local financial assistance	314,685	314,685
Reimbursements	1,349,798	1,349,798
<u>TOTAL REVENUES</u>	<u>\$ 5,778,075</u>	<u>\$ 5,778,075</u>
<u>EXPENDITURES</u>		
General and administration	\$ 2,624,164	\$ 2,624,164
Public safety	523,373	523,373
Public health and welfare	48,370	48,370
Judiciary and court related	559,342	559,342
Transportation	2,859,229	2,859,229
Debt principal and interest payments	304,140	304,140
Capital outlay	20,206	20,206
<u>TOTAL EXPENDITURES</u>	<u>\$ 6,938,824</u>	<u>\$ 6,938,824</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,160,749)</u>	<u>\$ (1,160,749)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 1,904,546	\$ 1,904,546
Operating transfers out	(812,282)	(812,282)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 1,092,264</u>	<u>\$ 1,092,264</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (68,485)</u>	<u>\$ (68,485)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>4,251,202</u>	<u>4,251,202</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 4,182,717</u>	<u>\$ 4,182,717</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	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	-	-	-	-	-	-	-
Inventory	-	-	-	-	77,041	-	-
Other receivables	-	-	-	-	1,719	-	-
Due from other funds	-	-	-	-	88,597	-	-
Restricted assets:							
Cash and cash equivalents	853,618	582,817	114,440	677,511	172,167	33	-
TOTAL ASSETS	\$ 853,618	\$ 582,817	\$ 114,440	\$ 677,511	\$ 339,524	\$ 33	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	853,618	578,513	114,440	677,511	333,007	33	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 853,618	\$ 578,513	\$ 114,440	\$ 677,511	\$ 333,007	\$ 33	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 853,618	\$ 582,817	\$ 114,440	\$ 677,511	\$ 339,524	\$ 33	\$ -

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

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

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER
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	-	65,670	136,090	149,872	77,756	15,160	-	17,655
TOTAL ASSETS	\$ -	\$ 65,670	\$ 136,090	\$ 224,689	\$ 77,756	\$ 15,160	\$ -	\$ 17,655
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ -	\$ 777	\$ -
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	48,125	-	-	-	-	-	23,270	-
Lease payable	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-
Accrued payroll	-	-	(3,945)	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 48,125	\$ -	\$ (3,945)	\$ -	\$ 271	\$ -	\$ 24,047	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	(48,125)	65,670	140,035	224,689	77,985	15,160	(24,047)	17,655
Committed fund balance	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (48,125)	\$ 65,670	\$ 140,035	\$ 224,689	\$ 77,985	\$ 15,160	\$ (24,047)	\$ 17,655
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 65,670	\$ 136,090	\$ 224,689	\$ 77,756	\$ 15,160	\$ -	\$ 17,655

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	66,180	1,007	44,480	-	16,797	-	28,192	305,949
TOTAL ASSETS	\$ 66,180	\$ 1,007	\$ 44,480	\$ -	\$ 16,797	\$ -	\$ 28,192	\$ 305,949
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	126	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	66,180	-	-	-	16,797	-	28,192	305,949
Committed fund balance	-	1,007	44,354	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	66,180	1,007	44,354	-	16,797	-	28,192	305,949
TOTAL FUND BALANCE	\$ 66,180	\$ 1,007	\$ 44,354	\$ -	\$ 16,797	\$ -	\$ 28,192	\$ 305,949
TOTAL LIABILITIES AND FUND BALANCE	\$ 66,180	\$ 1,007	\$ 44,480	\$ -	\$ 16,797	\$ -	\$ 28,192	\$ 305,949

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	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	1,000	-	3,271	-	2,693
TOTAL ASSETS	\$ 4,925	\$ -	\$ 3,271	\$ -	\$ 2,693
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 86	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	506	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 592	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	4,925	(592)	3,271	-	2,693
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 4,925	\$ (592)	\$ 3,271	\$ -	\$ 2,693
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,925	\$ -	\$ 3,271	\$ -	\$ 2,693

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFFS FEES
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	10,942	94,234	5,100	7,602	10,431	-	102,017	-	16,340
TOTAL ASSETS	\$ 10,942	\$ 94,234	\$ 5,100	\$ 7,602	\$ 10,431	\$ -	\$ 102,017	\$ -	\$ 16,340

	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFFS FEES
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	23,006	-	-	-
Lease payable	-	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,006	\$ -	\$ -	\$ -

	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFFS FEES
FUND BALANCE									
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	10,942	94,234	5,100	7,602	10,431	(23,006)	102,017	-	16,340
Committed fund balance	-	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 10,942	\$ 94,234	\$ 5,100	\$ 7,602	\$ 10,431	\$ (23,006)	\$ 102,017	\$ -	\$ 16,340
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,942	\$ 94,234	\$ 5,100	\$ 7,602	\$ 10,431	\$ -	\$ 102,017	\$ -	\$ 16,340

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

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

	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	14,980	20,009	-	-	-	1,198	-
TOTAL ASSETS	\$ 14,980	\$ 20,009	\$ -	\$ -	\$ -	\$ 1,198	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	2,351	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	12,456	-	6,706	-	-
Lease payable	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	12,456	2,351	6,706	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 12,456	\$ 2,351	\$ 6,706	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	14,980	20,009	(12,456)	(2,351)	(6,706)	1,198	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 14,980	\$ 20,009	\$ (12,456)	\$ (2,351)	\$ (6,706)	\$ 1,198	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 14,980	\$ 20,009	\$ -	\$ -	\$ -	\$ 1,198	\$ -

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	37,021
Restricted assets	-	-	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	2,089	-	6,010	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 2,089	\$ -	\$ 6,010	\$ -	\$ 37,022
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	52,286	-
Lease payable	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,286	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	-	-	-	6,010	(52,286)	-
Committed fund balance	-	-	-	2,089	-	-	-	37,022
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,089	\$ -	\$ 6,010	\$ (52,286)	\$ 37,022
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,089	\$ -	\$ 6,010	\$ -	\$ 37,022

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	DRUG COURT FUND
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	2,276	11,828	20,386	2,853	305,789	-	1,595
TOTAL ASSETS	<u>\$ 2,276</u>	<u>\$ 11,828</u>	<u>\$ 20,386</u>	<u>\$ 2,853</u>	<u>\$ 305,789</u>	<u>\$ -</u>	<u>\$ 1,595</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	2,276	11,828	-	2,853	305,789	-	1,595
Committed fund balance	-	-	20,386	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 2,276</u>	<u>\$ 11,828</u>	<u>\$ 20,386</u>	<u>\$ 2,853</u>	<u>\$ 305,789</u>	<u>\$ -</u>	<u>\$ 1,595</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,276</u>	<u>\$ 11,828</u>	<u>\$ 20,386</u>	<u>\$ 2,853</u>	<u>\$ 305,789</u>	<u>\$ -</u>	<u>\$ 1,595</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	STATES ATTORNEY RECORDS AUTOMATION	2013 SHERIFFS GRANTS	2013 CERTIFICATE & INTEREST REPAYMENT	CAPITAL IMPROVEMENT TRUST	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND
ASSETS						
Cash and cash equivalents	-	\$ -	-	\$ -	-	-
MFT allotments receivable	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	798	-	77	44,943	1,641	17,396
TOTAL ASSETS	<u>\$ 798</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 44,943</u>	<u>\$ 1,641</u>	<u>\$ 17,396</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	-	\$ -	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE						
Nonspendable fund balance	-	\$ -	-	-	-	-
Restricted fund balance	798	-	-	-	-	-
Committed fund balance	-	-	77	44,943	1,641	17,396
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 798</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 44,943</u>	<u>\$ 1,641</u>	<u>\$ 17,396</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 798</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 44,943</u>	<u>\$ 1,641</u>	<u>\$ 17,396</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015**

	RHSP CONTESTED	HEALTH INSURANCE	STATES ATTORNEY CONTINGENCY	CASA FUND	METH AFTERCARE VIII	SENIOR CITIZENS SERVICES	CONSTRUCTION GRANT ANIMAL CONTROL	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	151,858
Other receivables	-	-	-	-	-	-	-	1,719
Due from other funds	-	-	-	-	-	-	-	129,543
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	36,362	-	4,069,255
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,362	\$ -	\$ 4,352,375
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,248
Due to others	-	-	-	-	-	-	(7,184)	-
General ledger overdraft	-	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-	166,355
Tax available for distribution	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	(3,945)
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,184)	\$ 169,658
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	-	-	-	-	7,184	4,013,802
Committed fund balance	-	-	-	-	-	36,362	-	168,915
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,362	\$ 7,184	\$ 4,182,717
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,362	\$ -	\$ 4,352,375

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, 2015**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI	COURT SECURITY
REVENUES								
General property tax	\$ 155,720	\$ 481,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	541,290	-	-	-	-
Fees for services	-	-	-	-	329,955	-	-	85,582
Interest income	2,432	620	413	3,680	717	-	-	-
Miscellaneous	783	14,643	-	-	-	-	-	-
Reimbursements	14,963	388,933	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	33,576	-	-
State and local financial assistance	-	-	258,368	-	-	-	-	-
TOTAL REVENUES	\$ 173,898	\$ 885,218	\$ 258,781	\$ 544,970	\$ 330,672	\$ 33,576	\$ -	\$ 85,582
EXPENDITURES								
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	400,355	-	-	-
Public health and welfare	-	-	-	-	-	35,223	-	-
Judiciary and court related	-	-	-	-	-	-	-	144,650
Transportation	169,814	1,315,861	319,285	1,054,269	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 169,814	\$ 1,315,861	\$ 319,285	\$ 1,054,269	\$ 400,355	\$ 35,223	\$ -	\$ 144,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,084	\$ (430,643)	\$ (60,504)	\$ (509,299)	\$ (69,683)	\$ (1,647)	\$ -	\$ (59,068)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ 653,152	\$ 46,466	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(51,050)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 602,102	\$ 46,466	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 4,084	\$ 171,459	\$ (14,038)	\$ (509,299)	\$ (69,683)	\$ (1,647)	\$ -	\$ (59,068)
FUND BALANCE, BEGINNING OF YEAR	849,534	407,054	128,478	1,186,810	402,690	1,680	-	10,943
FUND BALANCE, END OF YEAR	\$ 853,618	\$ 578,513	\$ 114,440	\$ 677,511	\$ 333,007	\$ 33	\$ -	\$ (48,125)

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, 2015**

	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER	TAX SALE AUTOMATION
REVENUES								
General property tax	\$ -	\$ 328,332	\$ 388,405	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Fees for services	71,535	-	-	78,736	500	78,613	23,259	10,923
Interest income	-	10	9	14	2	-	-	33
Miscellaneous	-	18	10,612	-	-	-	-	-
Reimbursements	-	209,005	498,221	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 71,535	\$ 537,365	\$ 897,247	\$ 78,750	\$ 502	\$ 78,613	\$ 23,261	\$ 10,956
EXPENDITURES								
General and administrative	\$ -	\$ 500,003	\$ 722,894	\$ -	\$ -	\$ -	\$ 21,373	\$ 6,301
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	12,090	-	-	-
Judiciary and court related	65,180	-	-	78,879	-	127,786	-	-
Transportation	-	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 65,180	\$ 500,003	\$ 722,894	\$ 78,879	\$ 12,090	\$ 127,786	\$ 21,373	\$ 6,301
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 8,355	\$ 37,362	\$ 174,353	\$ (129)	\$ (11,588)	\$ (49,173)	\$ 1,888	\$ 4,655
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 8,355	\$ 37,362	\$ 174,353	\$ (129)	\$ 412	\$ (49,173)	\$ 1,888	\$ 4,655
FUND BALANCE, BEGINNING OF YEAR	57,315	102,673	50,336	77,614	14,748	25,126	15,767	61,525
FUND BALANCE, END OF YEAR	\$ 65,670	\$ 140,035	\$ 224,689	\$ 77,485	\$ 15,160	\$ (24,047)	\$ 17,655	\$ 66,180

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, 2015**

	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP	DUI ENFORCEMENT
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	1	6	-	870	-	18,094
Interest income	11	17,340	-	3	-	4
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	4,400	-	-	-
Federal financial assistance	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-
TOTAL REVENUES	\$ 12	\$ 17,346	\$ 4,400	\$ 873	\$ -	\$ 18,098
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	3,127	-	-	-	9,980
Public health and welfare	-	-	-	-	-	-
Judiciary and court related	-	-	-	200	-	-
Transportation	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 3,127	\$ -	\$ 200	\$ -	\$ 9,980
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 12	\$ 14,219	\$ 4,400	\$ 673	\$ -	\$ 8,118
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(4,800)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (4,800)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 12	\$ 14,219	\$ (400)	\$ 673	\$ -	\$ 8,118
FUND BALANCE, BEGINNING OF YEAR	995	30,135	400	16,124	-	20,074
FUND BALANCE, END OF YEAR	\$ 1,007	\$ 44,354	\$ -	\$ 16,797	\$ -	\$ 28,192

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, 2015**

GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	42,330	-	-	-	-	9,385	8,859
Interest income	49	-	-	-	-	-	15
Miscellaneous	-	-	96	1,159	-	-	-
Reimbursements	-	-	-	199,436	-	-	-
Federal financial assistance	-	46,957	-	-	41,684	-	-
State and local financial assistance	-	-	-	-	10,835	-	-
TOTAL REVENUES	\$ 42,333	\$ 46,957	\$ 96	\$ 200,595	\$ 52,519	\$ 9,385	\$ 8,874
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	600	48,972	8	1,134,173	-	-	1,052
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	63,722	150	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 600	\$ 48,972	\$ 8	\$ 1,134,173	\$ 63,722	\$ 150	\$ 1,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 18,754	\$ (4,015)	\$ 88	\$ (933,578)	\$ (11,203)	\$ 9,235	\$ 7,822
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(41,733)	-	-	933,578	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (41,733)	\$ -	\$ -	\$ 933,578	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 18,754	\$ (2,015)	\$ 88	\$ -	\$ (11,203)	\$ 9,235	\$ 7,822
FUND BALANCE, BEGINNING OF YEAR	287,195	4,925	3,183	1,423	13,896	1,707	86,412
FUND BALANCE, END OF YEAR	\$ 305,949	\$ 4,925	\$ 3,271	\$ (592)	\$ 2,693	\$ 10,942	\$ 94,234

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, 2015**

	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH/ISU FEDERAL GRANT	SHERIFFS FEES
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	2,143	2,143	7,845	1,008	24,580	-	203,846
Interest income	1	1	2	-	18	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	7,869	-	-	-
State and local financial assistance	4,334	2,144	7,847	8,877	24,598	-	203,846
TOTAL REVENUES	4,334	2,144	7,847	8,877	24,598	-	203,846
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 21,620	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Public health and welfare	1,057	-	-	-	-	-	-
Judiciary and court related	-	-	5,811	2,980	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,057	-	5,811	2,980	21,620	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,277	\$ 2,144	\$ 2,036	\$ 5,897	\$ 2,978	\$ -	\$ 203,846
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	(198,096)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(198,096)
CHANGE IN FUND BALANCE	\$ 3,277	\$ 2,144	\$ 2,036	\$ 5,897	\$ 2,978	\$ -	\$ 5,750
FUND BALANCE, BEGINNING OF YEAR	1,823	5,458	8,395	(28,903)	99,039	-	10,590
FUND BALANCE, END OF YEAR	\$ 5,100	\$ 7,602	\$ 10,431	\$ (23,006)	\$ 102,017	\$ -	\$ 16,340

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, 2015**

	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	7,861	-	-	506,705	2,600	-
Interest income	-	3	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	32,728	-	-	-	-
State and local financial assistance	41,148	-	-	-	-	-	-
TOTAL REVENUES	\$ 41,148	\$ 7,864	\$ 32,728	\$ -	\$ 506,705	\$ 2,600	\$ -
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	28,334	4,448	23,105	-	-	1,307	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 28,334	\$ 4,448	\$ 23,105	\$ -	\$ -	\$ 1,307	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 12,814	\$ 3,416	\$ 9,623	\$ -	\$ 506,705	\$ 1,293	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	(510,602)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (510,602)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 12,814	\$ 3,416	\$ 9,623	\$ -	\$ (3,897)	\$ 1,293	\$ -
FUND BALANCE, BEGINNING OF YEAR	2,166	16,593	(22,079)	(2,351)	(2,809)	(95)	-
FUND BALANCE, END OF YEAR	\$ 14,980	\$ 20,009	\$ (12,456)	\$ (2,351)	\$ (6,706)	\$ 1,198	\$ -

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, 2015**

	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	FIRE CONSTRUCTION GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	4,236	-	-	-	-	-
Interest income	-	1	-	-	-	-	-
Miscellaneous	-	-	-	821	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	27,597	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 27,597	\$ 4,237	\$ -	\$ 821	\$ -	\$ -	\$ -
EXPENDITURES							
General and administrative	\$ 27,597	-	-	\$ -	-	\$ -	-
Public safety	-	-	-	2,085	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 27,597	\$ -	\$ -	\$ 2,085	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 4,237	\$ -	\$ (1,264)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(6,001)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (6,001)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ (1,764)	\$ -	\$ (1,264)	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	1,764	-	3,353	-	6,010	(52,286)
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ 2,089	\$ -	\$ 6,010	\$ (52,286)

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, 2015**

	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	445	1,740	8,342	-	212,940	-
Interest income	-	-	2	8	-	45	-
Miscellaneous	-	-	-	50	-	-	-
Reimbursements	34,840	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 34,840	\$ 445	\$ 1,742	\$ 8,342	\$ -	\$ 212,985	\$ -
EXPENDITURES							
General and administrative	\$ 34,841	\$ 448	\$ -	\$ 584	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	62,095	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,006	-
TOTAL EXPENDITURES	\$ 34,841	\$ 448	\$ -	\$ 584	\$ -	\$ 79,101	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1)	\$ (3)	\$ 1,742	\$ 7,758	\$ -	\$ 133,884	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (1)	\$ (3)	\$ 1,742	\$ 7,758	\$ -	\$ 133,884	\$ -
FUND BALANCE, BEGINNING OF YEAR	37,023	2,279	10,086	12,628	2,853	171,905	-
FUND BALANCE, END OF YEAR	\$ 37,022	\$ 2,276	\$ 11,828	\$ 20,386	\$ 2,853	\$ 305,789	\$ -

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, 2015**

	DRUG COURT FUND	STATES ATTORNEY RECORDS AUTOMATION	SHERIFFS GRANTS	2013 CERTIFICATE & INTEREST REPAYMENT	CAPITAL IMPROVEMENT FUND	SOUTHERN ILL DRUG TASK FORCE
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	6,221	2,725	-	44,030	-	3
Interest income	-	-	-	148	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-
TOTAL REVENUES	\$ 6,221	\$ 2,725	\$ -	\$ 44,198	\$ -	\$ 3
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Judiciary and court related	5,680	2,209	-	-	-	-
Transportation	-	-	-	-	-	-
Debt principal and interest	-	-	-	59,485	-	-
Capital outlay	-	-	-	-	3,200	-
TOTAL EXPENDITURES	\$ 5,680	\$ 2,209	\$ -	\$ 59,485	\$ 3,200	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 541	\$ 516	\$ -	\$ (15,287)	\$ (3,200)	\$ 3
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ 15,200	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 15,200	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 541	\$ 516	\$ -	\$ (87)	\$ (3,200)	\$ 3
FUND BALANCE, BEGINNING OF YEAR	1,054	282	-	164	48,143	1,638
FUND BALANCE, END OF YEAR	\$ 1,595	\$ 798	\$ -	\$ 77	\$ 44,943	\$ 1,641

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, 2015**

	BOND & INTEREST FUND	RHSP CONTESTED	HEALTH INSURANCE	STATES ATTORNEY CONTINGENCY	CASA FUND	METH AFTERCARE VIII	SENIOR CITIZEN SERVICES	CONSTRUCTION GRANT ANIAMAL CONTROL	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES									
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,358	\$ -	\$ 1,389,837
Mobile home privilege tax	-	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-	541,290
Fees for services	-	-	-	-	16,900	-	-	-	1,938,242
Interest income	31	-	-	-	-	-	4	-	8,279
Miscellaneous	-	-	-	-	-	-	-	-	45,533
Reimbursements	-	-	-	-	-	-	-	-	1,349,798
Federal financial assistance	-	-	-	-	-	-	-	-	190,411
State and local financial assistance	-	-	-	-	-	-	-	-	314,685
TOTAL REVENUES	\$ 31	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ 36,362	\$ -	\$ 5,778,075
EXPENDITURES									
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ 32,663	\$ -	\$ 2,624,164
Public safety	-	-	-	-	-	-	-	-	523,373
Public health and welfare	-	-	-	-	-	-	-	-	48,370
Judiciary and court related	-	-	-	-	-	-	-	-	559,342
Transportation	-	-	-	-	-	-	-	-	2,859,229
Debt principal and interest	244,655	-	-	-	-	-	-	-	304,140
Capital outlay	-	-	-	-	-	-	-	-	20,206
TOTAL EXPENDITURES	\$ 244,655	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ 32,663	\$ -	\$ 6,938,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (244,624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,699	\$ -	\$ (1,160,749)
OTHER FINANCING SOURCES (USES)									
Operating transfers in	\$ 244,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,904,546
Operating transfers out	-	-	-	-	-	-	-	-	(812,282)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 244,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,092,264
CHANGE IN FUND BALANCE	\$ (474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,699	\$ -	\$ (68,485)
FUND BALANCE, BEGINNING OF YEAR	17,870	-	-	-	-	-	32,663	7,184	4,251,202
FUND BALANCE, END OF YEAR	\$ 17,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,362	\$ 7,184	\$ 4,182,717

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -TRUST FUNDS
NOVEMBER 30, 2015**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 44,240	\$ -	\$ -	\$ 238,259	\$ 146,019
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	44,883	-
TOTAL ASSETS	\$ 44,240	\$ -	\$ -	\$ 283,142	\$ 146,019
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	\$ 68	\$ -	\$ -	\$ 283,142	\$ (13,504)
TOTAL NET POSITION	\$ 68	\$ -	\$ -	\$ 283,142	\$ (13,504)
TOTAL LIABILITIES AND NET POSITION	\$ 44,240	\$ -	\$ -	\$ 283,142	\$ 146,019

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -TRUST FUNDS
NOVEMBER 30, 2015**

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 3,816,379	\$ 45,171	\$ 11,745	\$ 91,098	\$ -
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	29,689,050	12,369	-	-	-
TOTAL ASSETS	\$ 33,505,429	\$ 57,540	\$ 11,745	\$ 91,098	\$ -
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 3,457,551	\$ 23,800	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	33,458	554	-	-
Deferred charges	29,687,307	-	-	-	-
TOTAL LIABILITIES	\$ 33,144,858	\$ 57,258	\$ 554	\$ -	\$ -
NET POSITION					
Reserved for trust purposes	\$ 360,571	\$ 282	\$ 11,191	\$ 91,098	\$ -
TOTAL NET POSITION	\$ 360,571	\$ 282	\$ 11,191	\$ 91,098	\$ -
TOTAL LIABILITIES AND NET POSITION	\$ 33,505,429	\$ 57,540	\$ 11,745	\$ 91,098	\$ -

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -TRUST FUNDS
NOVEMBER 30, 2015**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ 12	\$ 2,829	\$ 5,264	\$ -	\$ 29,266
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	(10)	-	-	-	-
TOTAL ASSETS	\$ 2	\$ 2,829	\$ 5,264	\$ -	\$ 29,266
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	12,655	4,847	-	28,219
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,655	\$ 4,847	\$ -	\$ 28,219
NET POSITION					
Reserved for trust purposes	\$ 2	\$ (9,826)	\$ 417	\$ -	\$ 1,047
TOTAL NET POSITION	\$ 2	\$ (9,826)	\$ 417	\$ -	\$ 1,047
TOTAL LIABILITIES AND NET POSITION	\$ 2	\$ 2,829	\$ 5,264	\$ -	\$ 29,266

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2015

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ASSETS			
Cash and cash equivalents	\$ 15,235	\$ 881,000	\$ 5,326,517
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	29,746,292
TOTAL ASSETS	\$ 15,235	\$ 881,000	\$ 35,072,809
LIABILITIES AND NET POSITION			
LIABILITIES			
Tax available for distribution	\$ -	\$ -	\$ 3,685,046
Due to other funds	-	-	-
Fiduciary funds due others	-	881,000	960,733
Deferred charges	-	-	29,687,307
TOTAL LIABILITIES	\$ -	\$ 881,000	\$ 34,333,086
NET POSITION			
Reserved for trust purposes	\$ 15,235	\$ -	\$ 739,723
TOTAL NET POSITION	\$ 15,235	\$ -	\$ 739,723
TOTAL LIABILITIES AND NET POSITION	\$ 15,235	\$ 881,000	\$ 35,072,809

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, 2015**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	88,972	-	-	-
Fines and fees	-	-	-	17,438	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	-	-	125
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	44,240	-	-	270,796	152,100
TOTAL ADDITIONS	\$ 44,240	\$ 88,972	\$ -	\$ 288,234	\$ 152,225
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 5
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 5
CHANGE IN NET POSITION	\$ 44,240	\$ 88,972	\$ -	\$ 288,234	\$ 152,220
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(48,574)	(88,972)	-	(137,944)	(180,960)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (48,574)	\$ (88,972)	\$ -	\$ (137,944)	\$ (180,960)
CHANGE IN NET POSITION	\$ (4,334)	\$ -	\$ -	\$ 150,290	\$ (28,740)
NET POSITION, BEGINNING OF YEAR	4,402	-	-	132,852	15,236
NET POSITION, END OF YEAR	\$ 68	\$ -	\$ -	\$ 283,142	\$ (13,504)

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, 2015**

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 49,145
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	4,106	-	-	-
Fines and fees	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	11,745	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ 4,106	\$ 11,745	\$ 1,049,414	\$ 49,145
DEDUCTIONS					
General and administrative	\$ 245,567	\$ -	\$ 287	\$ 1,045,989	\$ 49,145
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 245,567	\$ -	\$ 287	\$ 1,045,989	\$ 49,145
CHANGE IN NET POSITION	\$ (245,567)	\$ 4,106	\$ 11,458	\$ 3,425	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 617,883	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(11,745)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 606,138	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 360,571	\$ 4,106	\$ 11,458	\$ 3,425	\$ -
NET POSITION, BEGINNING OF YEAR	-	(3,824)	(267)	87,673	-
NET POSITION, END OF YEAR	\$ 360,571	\$ 282	\$ 11,191	\$ 91,098	\$ -

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, 2015**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ -	-
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Fines and fees	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	2,669	-	144,083
TOTAL ADDITIONS	\$ -	\$ -	\$ 2,669	\$ -	\$ 144,083
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	-
Judiciary and court related	-	-	-	-	143,393
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 143,393
CHANGE IN NET POSITION	\$ -	\$ -	\$ 2,669	\$ -	\$ 690
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	-
Operating transfers out	-	-	(2,572)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (2,572)	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ 97	\$ -	\$ 690
NET POSITION, BEGINNING OF YEAR	2	(9,826)	320	-	357
NET POSITION, END OF YEAR	\$ 2	\$ (9,826)	\$ 417	\$ -	\$ 1,047

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, 2015

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ -	\$ 49,145
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	93,078
Fines and fees	-	-	17,438
Personal property replacement tax	-	-	-
Interest income	-	-	11,870
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	236,931	-	1,900,233
TOTAL ADDITIONS	\$ 236,931	\$ -	\$ 2,071,764
<u>DEDUCTIONS</u>			
General and administrative	\$ 233,805	\$ -	\$ 1,574,798
Judiciary and court related	-	-	143,393
TOTAL DEDUCTIONS	\$ 233,805	\$ -	\$ 1,718,191
<u>CHANGE IN NET POSITION</u>	\$ 3,126	\$ -	\$ 353,573
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ 617,883
Operating transfers out	-	-	(470,767)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 147,116
<u>CHANGE IN NET POSITION</u>	\$ 3,126	\$ -	\$ 500,689
<u>NET POSITION, BEGINNING OF YEAR</u>	12,109	-	239,034
<u>NET POSITION, END OF YEAR</u>	\$ 15,235	\$ -	\$ 739,723

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUNDS
NOVEMBER 30, 2015

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 463,660	\$ 463,660
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</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	\$ -	\$ 463,660	\$ 463,660
<u>TOTAL NET POSITION</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</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, 2015

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ 1,123,450	\$ 1,123,450
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Interest income	-	-	-
Reimbursements	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ -</u>	<u>\$ 1,123,450</u>	<u>\$ 1,123,450</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ -	\$ 1,093,012	\$ 1,093,012
<u>TOTAL DEDUCTIONS</u>	<u>\$ -</u>	<u>\$ 1,093,012</u>	<u>\$ 1,093,012</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ -</u>	<u>\$ 30,438</u>	<u>\$ 30,438</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>\$ -</u>	<u>\$ 30,438</u>	<u>\$ 30,438</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>-</u>	<u>433,222</u>	<u>433,222</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</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, 2015

	<u>TOURISM</u>	<u>ESCHEAT</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 50,942	\$ 152	\$ 51,094
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 50,942</u>	<u>\$ 152</u>	<u>\$ 51,094</u>
<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	150	2,108
Accrued salary	-	-	-
Deferred charges	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ 1,958</u>	<u>\$ 150</u>	<u>\$ 2,108</u>
<u>NET POSITION</u>			
Reserved for trust purposes	\$ 48,984	2	\$ 48,986
<u>TOTAL NET POSITION</u>	<u>\$ 48,984</u>	<u>\$ 2</u>	<u>\$ 48,986</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 50,942</u>	<u>\$ 152</u>	<u>\$ 51,094</u>

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, 2015

	TOURISM	ESCHEAT	TOTAL
<u>ADDITIONS</u>			
General property tax	-	-	-
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	74,173	-	74,173
Personal property replacement tax	-	-	-
Interest income	6	-	6
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 74,179</u>	<u>\$ -</u>	<u>\$ 74,179</u>
<u>DEDUCTIONS</u>			
General and administrative	92,000	-	92,000
Judiciary and court related	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>\$ 92,000</u>	<u>\$ -</u>	<u>\$ 92,000</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ (17,821)</u>	<u>\$ -</u>	<u>\$ (17,821)</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</u>	<u>\$ (17,821)</u>	<u>\$ -</u>	<u>\$ (17,821)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>66,805</u>	<u>2</u>	<u>66,807</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 48,984</u>	<u>\$ 2</u>	<u>\$ 48,986</u>

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, 2013, 2014 AND 2015

	<u>2014 Levy</u> <u>Payable 2015</u>	<u>2013 Levy</u> <u>Payable 2014</u>	<u>2012 Levy</u> <u>Payable 2013</u>
<u>ASSESSED VALUATION</u>	\$ 283,058,392	\$ 276,346,853	\$ 267,639,204
<u>TAX RATES PER \$100</u>			
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
<u>TOTAL TAX RATES</u>	<u>1.0123</u>	<u>0.9753</u>	<u>1.0801</u>
<u>TAX EXTENSIONS</u>			
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
<u>TOTAL TAX EXTENSIONS</u>	<u>\$ 3,051,666</u>	<u>\$ 2,802,040</u>	<u>\$ 2,996,049</u>
<u>TAX COLLECTIONS</u>			
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
<u>TOTAL TAX COLLECTIONS</u>	<u>\$ 2,963,078</u>	<u>\$ 2,695,212</u>	<u>\$ 2,852,930</u>
<u>PERCENTAGE OF COLLECTIONS</u>	<u>97.0971%</u>	<u>96.1875%</u>	<u>95.2231%</u>

(Source: Franklin County Tax Collector)

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

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2015

*Assessed Valuation (Calendar Year 2014 Payable 2015)	\$ 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, 2015	<u>(2,750,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 5,387,929</u></u>

**(Source: Franklin County Tax Collector)*

*** (Source: Illinois Compiled Statutes)*

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
MAJOR FUNDS
NOVEMBER 30, 2015

<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, 2015

<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, 2015

<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 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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2015

<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, 2015

<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, 2015

<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, 2015

<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, 2015

<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.

West Frankfort Police Department
201 East Nolen Street, West Frankfort, Illinois 62896
Telephone: (618) 937-3502 / (618) 937-3503 / Fax: (618) 937-3197
tips@westfrankfortpd.com
Shawn J. Talluto, Chief of Police



September 7, 2016

Danny Melvin and Randall Crocker,

This letter is to inform you that I will not be able to fulfill my current appointment to the 911 board. Thank you for allowing me to serve on this board for several years.

Jeff Tharp

RECEIVED

SEP 12 2016

FRANKLIN COUNTY BOARD

Resolution Listing for September, 2016

RESOLUTION NO. 2016-22

WHEREAS, the County of Franklin has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases where the taxes on the same have not been paid pursuant to 35 ILCS 200 / 21-90; and

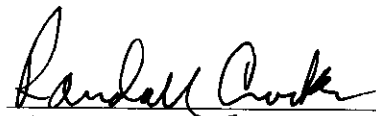
WHEREAS, pursuant to this program the County of Franklin, as trustee for the taxing districts involved, has acquired an interest in the real estate described on the attachment to this resolution; and

WHEREAS, it appears to the Franklin County Board that it would be to the best interest of the taxing districts of Franklin County to dispose of this interest in said property.

THEREFORE, the Franklin County Board recommends the adoption of the following resolution:

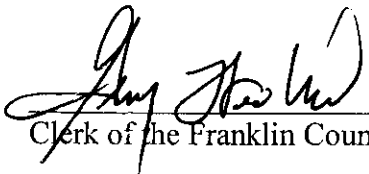
BE IT RESOLVED BY THE COUNTY BOARD OF FRANKLIN COUNTY, ILLINOIS, that the Chairman of the Board of Franklin County, Illinois, is hereby authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate certificate of purchase, as the case may be on the following described real estate for the sums shown on the attachment and to be disbursed as shown and according to law.

Adopted by roll call vote on the 20th day of September, 2016



Chairman of the Franklin County Board

Attest:

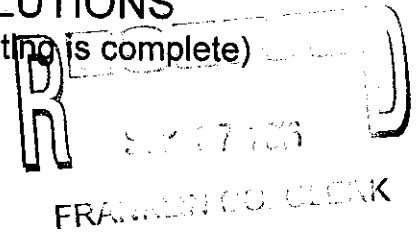


Clerk of the Franklin County Board

INSTRUCTIONS FOR RESOLUTIONS

(Please keep this copy with packet until routing is complete)

Revised: June 2008



- 1) Agent mails to Committee for approval:
 - a) Original resolution with appropriate disbursement checks attached to each
 - b) Monthly Resolution List
 - c) Cover Resolution (1st time only)

- 2) Committee:
 - a) reviews resolutions and submits to full County Board
 - b) Cover Resolution & Resolution List are presented to County Board Members in their monthly packet

- 3) County Board:
 - a) **Dates each resolution with date of adoption or provides a copy of the Master Resolution which indicates the date of adoption.**
 - b) Chairman signs each resolution
 - c) County Clerk seals and attests each resolution
 - d) Retains Original of each resolution and copies each executed resolutions 2 times
 - e) Delivers to Treasurer the 2 copies with all checks

- 4) County Treasurer:
 - a) signs all checks
 - b) retains one copy of each resolution
 - c) retains Treasurer's check(s) for deposit
 - d) forwards Clerk's check (if any) to clerk
 - e) returns 1 copy of each resolution with Agent, Auctioneer & Recorder checks to:
(& if necessary any refund checks)

**County Delinquent Tax Agent
ATTN: RESOLUTIONS
P. O. Box 96
Edwardsville, IL 62025**

RES#	Account	Type	Account Name	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Treasurer
09-16-001	20130138	SUR	JOSH FROST	1,141.16	54.00	0.00	0.00	443.19	581.97
Totals				\$1,141.16	\$54.00	\$0.00	\$0.00	\$443.19	\$581.97

							Clerk Fees	\$54.00
							Recorder/Sec of State Fees	\$0.00
							Total to County	\$635.97

Committee Members

RESOLUTION
No. 2016-23



WHEREAS, The County of Franklin, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Franklin, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

SEC TWP RNG HORN DIAMOND MITCHELL 3RD ADDLOT 8 BLK 4
CITY OF CHRISTOPHER
PERMANENT PARCEL NUMBER: 06-25-366-004

As described in certificate(s): 20130138 sold on November 15, 2013

Commonly known as: 810 S. EMMA ST. *CHRISTOPHER, IL 62822*

and it appearing to the Delinquent Tax Committee that it would be to the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.


WHEREAS, Josh Frost, For James B Towers, has paid \$1,079.16 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the Delinquent Tax Committee and at the same time it having been determined that the County shall receive \$581.97 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$54.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. Josh Frost, For James B Towers shall receive \$62.00 for overpayment. The remainder is the amount due the agent for his services.

THEREFORE, your Delinquent Tax Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF FRANKLIN COUNTY, ILLINOIS, that the Chairman of the Board of Franklin County, Illinois, authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described real estate for the sum of \$581.97 to be paid to the Treasurer of Franklin County, Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this 20TH day of SEPTEMBER, 2016

ATTEST:


CLERK


COUNTY BOARD CHAIRMAN

RESOLUTION No. 2016-24

Resolution of Appreciation For Hervey Davis of Franklin Hospital

Whereas Hervey Davis came to Franklin Hospital in Franklin County, Illinois, as Chief Executive Officer during a time of its pending closure in 2002; and

Whereas Hervey Davis immediately began a set of actions to secure financial support until continued operation could be secured, giving much credit to all who helped; and

Whereas Hervey Davis left family and friends in Clinton, Illinois to stay on site during the hospital's transition to a Critical Access Hospital, a vital step which assured its success; and

Whereas Hervey Davis continued to lead the hospital through fourteen years of often financially challenging times through creative administrative and financial efforts to help Franklin Hospital provide quality and life-saving health care for people living in and visiting Franklin County; and

Whereas Hervey Davos has been recognized state-wide and nationally as a leader in healthcare issues and problem solving;

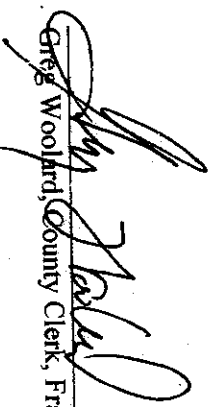
Now, Therefore **Be It Resolved:** that the Franklin County Board of Franklin County, Illinois vote and pass this resolution declaring their great respect and appreciation for Hervey Davis and his service to Franklin Hospital and Franklin County, and wish him the very best in his retirement; and

Be It Further Resolved: that this resolution be presented to Hervey Davis with the gratitude of the Franklin County Board; and

Respectfully adopted by Roll Call Vote of the members and entered into the permanent records of the Franklin County Board this 20th day of September, 2016.

Attest:


Randall Crocker, Chairman, Franklin County Board


Greg Woolard, County Clerk, Franklin County, Illinois

TO: FRANKLIN COUNTY TREASURER
 FROM: FRANKLIN COUNTY CLERK
 RE: AUGUST, 2016

The following fees were received from the Franklin County Clerk during the month of August 1, 2016. As per the Revised Illinois State Statutes, the fees were submitted to the Franklin County Treasurer.

Recording & Filing Fees	26,922.00	
less: \$ 4.00 per instrument fee	2,172.00	
less: \$19.00 per instrument fee	10,317.00	
Sub-Total for Recording & Filing Fees		14,433.00
RHSP - County -- \$.050 per instrument fee		227.00
RHSP - IDOR -- \$9.00 per instrument fee		4,086.00
Real Estate Stamps		10,288.50
Assumed Name		20.00
Cert Birth, Marriage, Death & Rec.		2,008.00
Copy Services		3,952.50
Marriage Licenses / Civil Union		1,050.00
Miscellaneous		453.00
Notary		90.00
Tax Deeds		5.00
Tax Redemption Fee (36)		1,440.00
Cash Drawer		8.00
<i>Vital Records -- Cert Death Record: 10 x 4 = 40 fee acct. check #1313</i>		<i>(40.00)</i>
<i>Marriage Families Domestic Violence Fund: 35 x 5 = 175 fee acct. check #1314</i>		<i>(175.00)</i>
<i>Rental Housing Support Program Fund</i>		
-- IDOR: 454 x 9 = 4,086 e f. transfer		<i>(4,086.00)</i>
#341 - County Clerk Fees		\$33,760.00
19-371 - \$4.00 per instrument and/or micro-filming (543 documents)		2,172.00
59-352 - \$19.00 per instrument GIS (543 documents)		10,317.00
190-371 - \$0.50 per instrument Clerk County (454 documents)		227.00
59-352 - Approval of Legal Description		25.00
322 - Liquor License		50.00
Sub-Total		\$46,551.00
#361 - Interest Accrued for August, 2016		
Fee Account	\$ 10.05	
Tax Redemption	\$ 30.85	
TOTAL RECEIVED BY THE COUNTY CLERK		\$46,591.90
Fee Account - Check #1315	\$45,121.05	
Tax Account - Check #3157	\$ 1,470.85	
TOTAL FEES SUBMITTED SEPTEMBER, 2016 TO THE FRANKLIN COUNTY TREASURER -		\$46,591.90

Bond Account County Board Report

December 2015 through November 2016

2:36 PM
09/19/16
Accrual Basis

	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	TOTAL
Income													
4000 · Out of County Bond Receipts	2,150.00	3,127.00	11,100.00	4,395.00	4,025.00	4,565.00	4,730.00	6,725.00	4,800.00	7,840.00	0.00	0.00	53,457.00
4010 · No Files	0.00	150.00	0.00	0.00	800.00	150.00	150.00	150.00	0.00	300.00	0.00	0.00	1,700.00
4040 · Credit Card Bond	3,525.00	12,482.00	13,520.00	4,570.00	19,255.00	19,055.00	7,620.00	9,020.00	8,254.00	5,770.00	0.00	0.00	103,071.00
4200 · Processing Fee	2,360.00	2,020.00	2,320.00	-260.00	-280.00	2,138.25	2,160.00	2,300.00	2,551.75	-180.00	0.00	0.00	15,130.00
4300 · Reimbursements	-1,520.00	41.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-20.00	0.00	0.00	-1,498.26
5000 · Disbursement out of County	-1,600.00	-4,127.00	-11,100.00	-4,950.00	-7,400.00	-5,265.00	-4,730.00	-6,725.00	-4,800.00	-7,840.00	0.00	0.00	-58,537.00
5010 · Disbursements No Files	0.00	-150.00	-150.00	0.00	-800.00	-150.00	-150.00	-150.00	0.00	-300.00	0.00	0.00	-1,850.00
Total Income	4,915.00	13,543.74	15,690.00	3,755.00	15,600.00	20,493.25	9,780.00	11,320.00	10,805.75	5,570.00	0.00	0.00	111,472.74
Gross Profit	4,915.00	13,543.74	15,690.00	3,755.00	15,600.00	20,493.25	9,780.00	11,320.00	10,805.75	5,570.00	0.00	0.00	111,472.74
Expense													
5200 · Franklin County Treas Proc	4,860.00	0.00	0.00	0.00	0.00	2,378.25	2,400.00	2,620.00	0.00	0.00	0.00	0.00	12,258.25
5500 · Franklin County Circuit Clk	2,525.00	10,947.00	10,475.00	6,105.00	15,900.00	17,775.00	7,700.00	8,700.00	7,925.00	5,620.00	0.00	0.00	93,672.00
5600 · Misc Refund	0.00	25.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00
5700 · Misc Expense	0.00	85.98	0.00	0.00	0.00	0.00	0.00	0.00	79.67	0.00	0.00	0.00	165.66
Total Expense	7,385.00	11,057.99	10,475.00	6,105.00	15,900.00	20,173.25	10,100.00	11,320.00	8,004.67	5,620.00	0.00	0.00	106,140.91
Net Income	-2,470.00	2,485.75	5,215.00	-2,350.00	-300.00	320.00	-320.00	0.00	2,801.08	-50.00	0.00	0.00	5,331.83

**Franklin County Sheriff's Fees
County Board Report
December 2015 through November 2016**

	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	TOTAL
Income													
4000 · Civil Process Fees	3,718.50	3,203.00	7,374.62	8,007.44	2,520.98	5,066.84	2,236.50	7,723.48	4,121.50	1,742.00	0.00	0.00	45,714.86
4100 · Sheriff Sales	600.00	6,653.00	1,200.00	3,000.00	1,800.00	4,200.00	1,800.00	3,000.00	600.00	1,200.00	0.00	0.00	24,053.00
4200 · Court Fees Earned	4,491.48	4,445.75	2,369.25	3,048.68	3,707.12	6,119.43	4,237.64	4,929.31	3,706.14	0.00	0.00	0.00	37,054.80
4300 · Report Copy	260.00	115.00	190.00	195.00	175.00	146.00	135.00	100.00	344.00	80.00	0.00	0.00	1,740.00
4400 · DOC Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,252.30	0.00	0.00	0.00	1,252.30
4500 · Mittimus Fee	0.00	55.50	0.00	51.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	156.50
4600 · Inmate Phone Fees	6,556.94	0.00	2,834.20	3,024.04	3,065.78	2,539.46	2,836.60	2,911.95	0.00	3,003.84	0.00	0.00	26,772.81
4700 · ATTACHMENT	0.00	50.00	0.00	0.00	0.00	0.00	50.00	54.00	0.00	0.00	0.00	0.00	154.00
4800 · FINGERPRINT FEES	80.00	80.00	100.00	40.00	140.00	60.00	40.00	60.00	40.00	20.00	0.00	0.00	660.00
4900 · MISCELLANEOUS FEES	10.00	5.00	5.00	10.00	10.00	0.00	5.00	20.00	0.00	0.00	0.00	0.00	65.00
Total Income	15,716.92	14,607.25	14,073.07	17,376.16	11,418.88	18,181.73	11,340.74	18,798.74	10,063.94	6,045.84	0.00	0.00	137,623.27
Expense													
5000 · Franklin County Treasurer	10,166.40	15,716.92	14,607.25	14,073.07	17,376.16	11,418.88	18,181.73	11,290.74	18,798.74	10,009.94	0.00	0.00	141,639.83
5100 · Refunds	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	54.00	0.00	0.00	0.00	104.00
Total Expense	10,166.40	15,716.92	14,607.25	14,073.07	17,376.16	11,418.88	18,231.73	11,290.74	18,852.74	10,009.94	0.00	0.00	141,743.83
Net Income	5,550.52	-1,109.67	-534.18	3,303.09	-5,957.28	6,762.85	-6,890.99	7,508.00	-8,788.80	-3,964.10	0.00	0.00	-4,120.56



June 9, 2016

Sheriff Donald R. Jones
Franklin County Jail
403 East Main Street
Benton, Illinois 62812

County Clerk Greg Woolard
Public Square
PO Box 607
Benton, Illinois 62812

Dear Sheriff Jones and County Clerk Greg Woolard:

A copy of our recent inspection report of the Franklin County Jail is enclosed. The *Illinois Compiled Statutes [730ILCS5/3-15-2(b)]* mandates the Illinois Department of Corrections to inspect each county jail annually and to make the results available for public review. Your offices should make this inspection report available for public review in the records of Franklin County and you are encouraged to give notice to the citizens of your county, by news release or other means, that this report is available for the public's review.

Specialist Fritschle again noted improvements throughout the jail during the inspection. It was also noted that the jail has, at times, been over capacity in recent months. During the inspection, it was found that the female living area was overcrowded. Specialist Fritschle noted there has been discussion of plans for an addition to the jail. It is encouraging that county leaders can come together and realize how this would greatly benefit the operation of the Franklin County Jail.

The Jail and Detention Standards Unit staff is available for consultation should you desire. Please call (217) 558-2200, extension 5011.

Sincerely,

Mike Funk, Manager
Jail and Detention Standards Unit

cc: Chairman Randall Crocker
Jail Administrator Chet Shaffer
Specialist Dianne Fritschle



FRANKLIN COUNTY JAIL 2016 INSPECTION REPORT

Criminal Justice Specialist Dianne Fritschle inspected the Franklin County Jail on June 2, 2016. Entrance and exit interviews were conducted with Jail Administrator Chet Shaffer.

IMPROVEMENTS SINCE LAST INSPECTION

1. Every housing unit now has surveillance cameras.
2. One new surveillance camera has been installed in the Health Care Unit.
3. Video visitation is now available each day utilizing the video visitation monitors.

NON-COMPLIANCES WITH THE ILLINOIS COUNTY JAIL STANDARDS

1. **701.80 Housing f) 1):** Dormitory Room Equipment. Each dormitory shall be equipped with:
A bed for each detainee made of rigidly constructed metal, with a solid or perforated metal bottom; the bed shall be securely anchored to the floor or wall.

Recommendation: Due to overcrowding in the female housing area, dorms are holding more detainees than capacity. Detainees are sleeping on mattresses on the floor. Ensure each detainee has a required bed.

2. **701.80 Housing f) 2):** A washbasin with piped hot and cold water for every eight occupants. A supply of disposable drinking cups shall be provided if the washbasin is not drinking fountain equipped.

Recommendation: Ensure a washbasin with hot and cold water exists for every eight occupants.

3. **701.80 Housing f) 3):** A prison type toilet for every eight occupants.

Recommendation: Ensure a toilet exists for every eight occupants.

4. **701.80 Housing f) 4):** A shower with piped hot and cold water for every eight occupants.

Recommendation: Ensure a shower with piped hot and cold water exists for every eight occupants.

-
5. **701.130 a) 2) Supervision:** A jail officer shall provide personal observation, not including observation by a monitoring device, at least every 30 minutes.

***Recommendation:** On the day of inspection, documents showed cell checks over thirty minutes. Ensure these checks are being completed and documented according to the Illinois County Jail Standards.*

Dianne Fritschle
Criminal Justice Specialist

ILLINOIS DEPARTMENT OF CORRECTIONS
 OFFICE OF JAIL AND DETENTION STANDARDS
County Jail Inspection Checklist
 P.O. Box 19277
 Springfield, Illinois 62794-9277
 217-558-2200 ext. 4212
 Fax: 217-558-4004

_____ Date of Inspection

Name of Facility: _____

Phone Number: _____

Address: _____

Zip Code: _____

City/State: _____

Phone Number: _____

Sheriff: _____

Address: _____

Zip Code: _____

City/State: _____

Chairman, _____

Address: _____

Zip Code: _____

City/State: _____

Chief Judge: _____

Judicial Circuit: _____

Address: _____

City/State: _____

Zip Code: _____

Resident Judge: _____

Address: _____

City/State: _____

Zip Code: _____

Jail Superintendent: _____

Officials and titles interviewed, other than above: _____

Date of construction: _____ Date of last renovation: _____

Capacity:	Total:	Male:	Female:	
		Juv. Male:		Juv. Female:

Inspection date pop.:	Total:	Male:	Female:	
		Juv. Male:		Juv. Female:

Number of cells:	Single:	Double:	Other:
------------------	---------	---------	--------

Number of detention rooms:	Single:	Double:	Other:
----------------------------	---------	---------	--------

Employees specifically assigned full-time jail duties:	Male:	Female:
--	-------	---------

a. Part-time jail officers:	Male:	Female:
-----------------------------	-------	---------

Distribution: Sheriff
 County Board Chairman
 County Clerk
 Jail and Detention Standards Unit

ILLINOIS DEPARTMENT OF CORRECTIONS
OFFICE OF JAIL AND DETENTION STANDARDS
County Jail Inspection Checklist

b. Non-jail staff persons:
performing jail duties:

Male:

Female:

	YES	N/A	NO
Has the jail been approved to hold detainees who are under 18 years of age?	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Has the jail held detainees who are under 18 years of age since the last inspection conducted on the jail?	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Were the detainees under 18 years of age held in the jail since the last inspection separated by sight and sound at all times from other jail detainees 18 years of age and older?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>701.10 ADMINISTRATION</u>			
1. Are full-time jail officers trained in accordance with current law?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Are jail officers trained in security and emergency procedures?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Is staff training documented?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has a written jail procedures manual been established?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are emergency procedures (evacuations, riots, escapes, control devices, medical emergencies including suicide prevention and crisis intervention, severe weather, natural disasters and bomb threats) part of the manual?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is a comprehensive duty description of each jail post available in writing and furnished to each employee performing the function?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are all jail records required by law maintained and available for examination?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is discrimination and harassment of employees and detainees prohibited?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Has a code of conduct for jail staff been established?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does staff training include first aid, CPR and identification of signs and management of detainees with a mental illness or a developmental disability?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Do jail officers and other personnel assigned to correctional duties receive annual training conducted by or approved by mental health professionals on suicide prevention and mental health issues?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Do jail officers that have contact with juvenile detainees receive additional training specific to juvenile issues within correctional settings, as approved by the Illinois Law Enforcement Training Standards Board?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

701.20 PERSONNEL

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- | | | | |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1. Are sufficient personnel assigned to provide 24 hour supervision of detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 2. Has a jail administrator been appointed when the average daily population exceeds 25? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the appointed Jail Administrator qualified by training and experience? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 4. When each floor of detention has 15 or more detainees, is there one officer assigned to each floor? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Is same gender supervision provided during periods of personal hygiene activities such as showering and toileting, when feasible? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Do jail officers working in direct contact with detainees have a thorough knowledge of the personnel rules and emergency procedures of the jail which has been documented? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are jail officers thoroughly acquainted with all security features of the jail and the location and use of all emergency equipment and first aid supplies which has been documented? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are jail officers prohibited from recommending or furnishing advice concerning the retention of a specific lawyer? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Is a list of local lawyers made available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701. 30 RECORDS

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are booking and personal records maintained for each detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is the monthly jail population report forwarded to the Jail and Detention Standards Unit in a timely manner? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are extraordinary or unusual occurrences properly reported? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701. 40 ADMISSION PROCEDURES

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are Notices of Rights and Jail Rules conspicuously posted in all receiving rooms and common areas? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are detainees given an immediate pat down search? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Do receiving jail officers determine the legality of confinement? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is the identity of the person being detained verified? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are detainees fingerprinted and photographed in accordance with current law? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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| 6. Are seriously injured, seriously ill or unconscious persons given a medical examination by a licensed physician or a medical staff member prior to detainment? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 7. Are detainees strip searched? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is the search conducted in privacy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is the search conducted by a person of the same gender? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Is personal clothing searched? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is probing of body cavities prohibited unless reasonable suspicion of contraband exists? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| a. Is the body cavity search conducted by medically trained personnel? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is the body cavity search conducted in a private location under sanitary conditions? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. When an item of personal property is taken from a detainee, including medication, is the item identified and described on a property receipt in the presence of the detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Do property receipts contain the signatures of the admitting officer and the detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is the original property receipt placed in the detainee's personal record and a duplicate given to the detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Is personal property securely stored? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. If personal property is released to a third party, is a written release containing the detainee's authorizing signature and signature of the receiving individual obtained and kept as part of the jail's records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is there a policy for the disposal of abandoned property? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Are detainees allowed to make a reasonable number of completed telephone calls as soon as practicable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Are the dates and times of telephone calls made during the admission process documented? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Does the admitting officer observe detainees for any obvious injuries or illnesses requiring emergency medical care? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Does the admitting officer question detainees to determine if the detainee has any medical condition which requires medical attention? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Does the admitting officer question detainees regarding past treatment | | | |

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for mental disorders, mental illness, developmental disabilities or dual diagnosis?

-
- b. Does the admitting officer question detainees regarding an imminent risk of self-harm by use of an approved screening instrument or history of medical illness?
- c. Does the admitting officer question detainees to determine if the detainee is on medication?
- d. Does the admitting officer question female detainees to determine if they are pregnant?
15. When a detainee shows signs of or reports unusual physical or mental distress, is the detainee referred to health care personnel as soon as possible?
16. Are all mental health screenings conducted either by an assessment of a mental health professional or by an assessment of a jail officer using an approved screening instrument for assessing mental health?
- YES N/A NO**
17. Are detainees exhibiting psychiatric symptoms such as acute psychotic features, mood disturbances or who have a known psychiatric history evaluated by a mental health professional?
18. Are detainees exhibiting suicidal behavior or ideations placed in a reasonable level of care that provides for their safety and stability?
19. Is any medication in a detainee's possession at the time of admission withheld until identification and verification of the proper use of the medication is obtained and documented by a licensed medical professional?
20. Does medical staff obtain verification of the proper use of medication in the detainee's possession at the time of admission as soon as possible, but no later than the time interval specified for the next administration of the medication as provided on the medication's prescription container?
21. Is a record established for each detainee at the time of admission and maintained for the duration of the period of confinement?
- a. Does the record contain the required information?
22. Is a medical record part of the detainee's personal record?
- a. Does the medical record contain the health and physical condition, including treatment and medication administered to the detainee:
- (1) Upon admission?
- (2) During confinement?

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(3) Upon release?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>			
23. Is medication administered as prescribed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Does the record contain an itemized record of the detainee's cash and other valuables, expenditures and receipts while in custody?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Is a record of authorized absences from the jail part of the detainee record?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Is a record of visitors' names and dates of visits maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. Is a record of each detainee's misconduct and any subsequent discipline administered maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Is a record of case disposition, judge and court maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Is immediate treatment initiated upon detection of body pests?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. Are all detainees required to take an admitting shower?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. Are detainees assigned to suitable quarters?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. Are detainees issued clean bedding, a towel, necessary clothing and soap?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	N/A	NO
a. Does bedding include a mattress cover?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Are flame-retardant mattresses issued?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Is bed covering appropriate to the season?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Is the towel made of cloth and of bath size?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Are detainees permitted to purchase toothbrushes and dentifrice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Are detainees without funds issued such items by staff?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. Are detainees held accountable for all jail property issued to them?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

701.50 ORIENTATION

1. Is an orientation given to each detainee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does orientation include all required information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is special assistance given to detainees as needed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

701.60 RELEASE PROCEDURES

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|--|--|-------------------------------------|-------------------------------------|
| 1. Is positive identification of each detainee made prior to discharge, transfer or release? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a record made as to date, time and authority of each release of a detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is each detainee given a physical inspection and a record made of wounds or injuries? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are detainees searched prior to release? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are all personal property items inventoried and returned to the detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is a written record retained that documents the name and amount of any maintenance medication released with a detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Is a copy of the itemized and signed personal property receipt maintained by the jail as a permanent record? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are detainees delivered to the custody of the Illinois Department of Corrections in accordance with <i>Illinois Compiled Statutes</i> ? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

DISCHARGE OF MENTALLY ILL DETAINEES

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 9. When a mentally ill detainee is released, is the detainee given a listing of community mental health resource addresses and telephone numbers? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Is the detainee provided with the opportunity to receive a copy of his/her jail's mental health, medical and medication records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Does linkage and aftercare include a referral to a mental health provider, a prescription for medications or a two week supply of prescribed medications? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |

701.70 CLASSIFICATION AND SEPARATION

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Is there a classification plan that specifies criteria and procedures for determining and changing the status of a detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are required segregation policies followed? | | | |
| a. Are female detainees separated by sight and sound from male detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are witnesses separated from detainees charged with an offense? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. When possible, are non-criminal detainees separated from criminal detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Are charged detainees segregated from convicted detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Are mentally ill, developmentally disabled, dually diagnosed or emotionally disturbed detainees housed or tiered as recommended | | | |

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| by a mental health professional? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Are suspected mentally ill, developmentally disabled, dually diagnosed or emotionally disturbed persons examined by a mental health professional? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Are detainees who have been determined by mental health professionals to be severely mentally ill, developmentally disabled or emotionally disturbed transferred to an appropriate facility? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is detainee classification reviewed at least every 60 days? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.80 HOUSING

of Floors of detention:

- | | | | |
|--|-------------------------------------|--------------------------|-------------------------------------|
| 1. Do cells provide at least 50 square feet of floor space with a minimum ceiling height of eight feet? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do detention rooms provide at least 64 square feet of floor space with a minimum ceiling height of eight feet? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are all cells and detention rooms designated for a maximum of double occupancy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is each cell and detention room equipped with: | | | |
| a. A rigidly constructed metal bed with solid or perforated metal bottom, securely anchored to the floor or wall or a concrete sleeping surface? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. A washbasin with piped hot and cold water? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. A prison-type toilet? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Illumination sufficient for comfortable reading? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Tamper-proof light fixtures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| f. A secured metal mirror? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Do dormitories provide at least 50 square feet of floor space per occupant with a minimum ceiling height of 8 feet? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is each dormitory equipped with: | | | |
| a. A rigidly constructed metal bed with solid or perforated metal bottom, securely anchored to the floor or wall for each detainee? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. A washbasin with piped hot and cold water for every eight occupants? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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|---|-------------------------------------|--------------------------|-------------------------------------|
| c. A prison-type toilet for every eight occupants? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d. A shower with piped hot and cold water for every eight occupants? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <hr/> | | | |
| e. Illumination sufficient for comfortable reading? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Tamper-proof light fixtures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Seating for each detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Do cells or detention rooms conform to current building and accessibility codes? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is a dayroom provided in conjunction for each cell block or detention room cluster? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Does the day room area provide at least 35 square feet of floor space for each cell block and/or detention room cluster built prior to July 1 st , 1980? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Does the day room area contain no less than 35 square feet of floor space for each cell or detention room in the cell block or detention room cluster for each cell block or detention room cluster built since July 1, 1980 or in which major renovations have occurred since July 1, 1980? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Is adequate and appropriate seating provided for the number of detainees that make use of each dayroom? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are showers provided in each cellblock area? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Is the jail comfortably heated or cooled according to the season? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Does the system eliminate disagreeable odors and routinely provide temperatures within the normal comfort zone? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.90 MEDICAL AND MENTAL HEALTH CARE

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are all required medical and mental health services available to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a medical doctor available to attend to the medical and mental health needs of detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 3. If no mental health professional is on staff, are professional mental health services secured through linkage agreements with local and regional providers or independent contracts? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. If so, are linkage agreements and credentials of independent | | | |

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| contractors documented? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 5. Is approved mental health training provided to jail officers and other personnel primarily assigned to correctional duties on suicide prevention and mental health issues? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Does suicide prevention training include: | | | |
| a. The nature and symptoms of suicide? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. The specifics of identification of suicidal individuals through the recognition of verbal and behavioral cues? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Situational stressors? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Evaluation of detainee coping skills? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Other signs of potential risk? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Monitoring? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Evaluation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Stabilization? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Referral of suicidal individuals? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Does mental health training include: | | | |
| a. The nature of mental illness? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Symptoms of mental illness? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Specifics of identification of mentally ill individuals through the recognition of verbal and behavioral cues? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Situational stressors? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Evaluation of detainee coping skills, and other signs of potential risk? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Monitoring of mental illness? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Evaluation of mental illness? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. Stabilization of mental illness? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Referral of the mentally ill detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Have arrangements been made for detainees to have access to emergency dental care? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	YES	N/A	NO
9. General medical services are provided by (select all that apply):			
<input type="checkbox"/> Staff physicians			
<input checked="" type="checkbox"/> Contractual services			
<input checked="" type="checkbox"/> A nearby hospital			
10. Are detainees suspected of having communicable diseases immediately referred to appropriate medical staff and isolated?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Are detainees given a medical screening by a medical doctor, a physician's assistant, a nurse practitioner, a registered nurse or a licensed practical nurse within 14 days after confinement?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Is a schedule for daily sick call established?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Are the names of those detainees reporting to sick call recorded in the medical log?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Are detainees with emergency complaints attended to as quickly as possible?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Has the attending physician provided written approval for non-medical staff to issue over-the-counter medication at the request of the detainee?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Are detainee medical and mental health treatment logs maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is all the treatment and medication prescribed recorded including date and time of treatment and medication is administered?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Is a written record kept of all detainees' special diets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Are all medications securely stored?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Is a jail officer present when a physician or other medical personnel attend to detainees at the jail?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Are proper precautions taken to ensure detainees actually ingest received medication?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Before a detainee may be approved by the jail administrator to retain lifesaving medication on his or her person, is there consultation with and concurrence by a physician or other medical professional with the safety and security of the jail and detainee taken into consideration?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Are detainees prohibited from having access to medical supplies, patients' records and medications?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Has at least one member of the jail staff on each shift successfully completed and subsequently received biannual recertification from a recognized course in first aid training which included cardiopulmonary resuscitation (CPR)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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|--|-------------------------------------|--------------------------|--------------------------|
| 20. Is there a proper stock of first aid supplies available to staff? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 21. Is there a TB isolation room? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is proper air supply maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| b. Are all air returns permanently sealed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Is all air from the room exhausted to the exterior of the building? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Is the air pressure switch or sail switch properly installed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Is a differential air pressure gauge used to monitor isolation rooms? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Are all windows permanently closed or inoperable? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Does the corridor door to the isolation room have a door closer? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.100 CLOTHING, PERSONAL HYGIENE, AND GROOMING

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are mechanical washing and drying equipment and cleaning agents provided when detainees are required to supply and wear personal clothing? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is clean clothing issued at least twice weekly when clothing is provided by the jail? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are detainees without funds provided with necessary equipment and articles to maintain proper grooming and hygiene? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are detainees allowed to shower or bathe at least three times weekly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are detainees allowed to shave daily? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are females provided with shaving supplies appropriate for personal hygiene needs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are barber and beautician services available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are female detainees provided with necessary articles for personal hygiene? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.110 FOOD SERVICES

Meal service type (select all that apply):

- Contract for catered food service.
- Provide frozen or otherwise pre-prepared meals that have been processed by the procedure required to produce a condition suitable for consumption.
- Food preparation and service in an on-site kitchen with food service staff who are employees of the facility.

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Menu on day of inspection:

Breakfast: _____

Lunch: _____

Dinner: _____

- | | | | |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1. Are meals of sufficient nutritional value? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does food quantity appear sufficient? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 3. Are meals served at appropriate intervals? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is a drink, other than water, served with each meal? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is at least one complete, balanced and hot meal served each 24 hours? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are special meals adhered to when medically prescribed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. If the food preparation and service is provided by an on-site kitchen, does at least one full-time cook employed by the facility have proper food service sanitation certification from the Illinois Department of Public Health? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. If the facility has contracted for catered food service, does the food service provider have proper food service sanitation certification from the Illinois Department of Public Health? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Are menu items substituted when a detainee's religious beliefs prohibit eating of particular foods? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Do detainees submit written requests for alternative diets? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are dietary restrictions confirmed with religious leaders? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are menus preplanned? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Retained for at least 3 months? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Diversified? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Do food service operations conform to the <i>Food Sanitation Code</i> ? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Are food service trustees screened by medical staff? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 13. Are employees and trustees visually evaluated at the beginning of each shift and any individual found to have boils, infective wounds or respiratory infections cleared by medical staff before being permitted to work in any food service area? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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|--|---|--|---------------------------------------|
| 14. Are kitchen trustees required to bathe and dress in clean clothing prior to their daily work shift? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 15. Is the jail cook or kitchen staff familiar with security aspects of jail operation, training and supervision of trustees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Are heated or insulated carts or trays used for transportation of food from the jail kitchen to detainees when a significant distance is involved? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Are food and drinks protected from contaminants during preparation and delivery? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Are divided or compartmented trays used for meal service? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Are eating utensils removed from detainee quarters soon after the meal is finished? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Are openings to the outside protected to prevent the entrance of rodents and insects? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |
| 21. Are ranges, stoves and ovens equipped with accurate thermostats or temperature gauges? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Is the kitchen equipped with: | | | |
| a. A mechanical dishwasher? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. A three-compartment sink? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. Are dishes and trays drain dried? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Are dry goods properly stored? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. Are refrigerators and freezers operated at appropriate temperatures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.120 SANITATION

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are non-carpeted floors swept and mopped with detergent or a germicidal agent at least once daily? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are germicidal cleaning agents used on all floors in the toilet, shower and food service areas? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are the windows clean? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are openings to the outside effectively protected to prevent the entrance of rodents and insects? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is ventilation sufficient to provide at least 10 cubic feet of air per minute per person? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are walls kept clear of etched or inscribed graffiti or writing? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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|--|--|-------------------------------------|-------------------------------------|
| 7. Is the jail free of trash and debris? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are cleaning implements and equipment cleaned, dried and securely stored after use? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are detainee work details supervised by a jail officer? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are toilets, washbasins, showers and sinks cleaned and sanitized daily? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Is trash and garbage contained and disposed of in a sanitary manner? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is a source of drinking water provided in each cell and day room? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Is an adequate supply of clean clothing, bedding, towels, soap and cleaning equipment maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Are sheets, pillowcases and mattress covers changed and washed at least once a week? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Are vinyl covered mattresses washed with hot water, detergent and disinfected monthly, or before reissue? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Are blankets laundered or sterilized monthly, or before reissue? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 17. Are cotton or fiber-filled mattresses and mattress pads aired and spray-sanitized monthly, or before reissue? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 18. Are detainees issued a clean towel at least twice weekly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Are shaving and barber tools thoroughly cleaned, disinfected and secured? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Are floors in rooms where food or drink are stored, prepared or served kept clean? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Are all counters, shelves, tables, equipment and utensils in which food or drink comes in contact kept in good repair? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Are utensils stored in a clean, dry place protected from flies, dirt, overhead leakage and condensation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. Are plumbing facilities in good working order? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Are range cooking surfaces, hoods, vents and filters cleaned regularly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 25. Are windows, walls and woodwork clean? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Are frequent inspections of living areas made for the control of body pests? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 27. Are immediate control or extermination measures taken when body pest infestation occurs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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28. Does the jail have an established rodent, pest and vermin control program?

701.130 SUPERVISION

- | | | | |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 1. Are sufficient jail officers present in the jail? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is continuous 24-hour supervision provided in direct supervision housing? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Are supervisory checks conducted at least once every 30 minutes and documented in the shift record for indirect supervision housing? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. Are all supervisory checks recorded by time, signed by the jail officer conducting the check and noted for any relevant remarks? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are dormitories housing more than 25 detainees provided with continuous observation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Do radio operators who conduct 30 minute personal observation checks have jail officer training? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are detainees prohibited from having control or authority over anyone? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are detainees locked in their individual cells between designated times of lights out and arising in the morning? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Time of lights out: _____

701.140 SECURITY

- | | | | |
|--|---|--|---------------------------------------|
| 1. Are detainees searched prior to exiting and entering the jail? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |
| 2. Are jail officers and other personnel assigned to jail duty trained in security measures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are detainees prohibited from exercising control of security measures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are all locks, doors, bars, windows and other security equipment frequently inspected? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are all cell block doors and doors opening into a corridor kept locked? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are security vestibule doors opened one at a time? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are all unoccupied cells and rooms kept locked at all times? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are backup personnel available when doors to living quarters are opened? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are glass and unsecured metal items prohibited in the detention area? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are trustees carefully supervised and not permitted unrestricted movement? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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|---|---|--|---------------------------------------|
| 11. Are detainees who present special security concerns checked more frequently than 30 minutes? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 12. Is a master population record, locator board or computer printout indicating the various jail sections and housing assignments maintained at the control center? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Are keys inventoried and documented at the beginning of each shift? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Are random, unannounced shakedowns of detainees and jail and detention areas conducted? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Frequency: | | | |
| 15. Are bars, walls, windows and floors of the jail regularly and frequently inspected and kept clear of posters, pictures, calendars and articles of clothing that obstruct direct observation of detainee activity? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Are tools and equipment inventoried and securely stored? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Are eating utensils accounted for after each meal? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Is damaged or nonfunctioning security equipment promptly repaired? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Are detainees prohibited access to all jail records? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Is a physical head count made and recorded at least three times daily? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Is a record of all keys inventoried and issued maintained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Are keys not in use stored in a secure key locker? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is one full set of keys, separate from those in current use, securely stored in a separate area accessible to designated jail staff for use in the event of any emergency? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Are all detainees, including trustees, not permitted to handle, use or possess jail keys of any type? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |
| 22. Are weapons prohibited in the secure section of the jail? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Are weapons secured in a locked drawer, cabinet or container outside of the security area? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are reserve firearms, ammunition, control devices and other protective equipment stored in a secure room? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. Are persons authorized to use control devices trained in the proper employment of the device? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is the training documented? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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b. When control devices are used, is a record of the incident made?

~~c. Are detainees affected by control devices given a thorough medical examination and appropriate treatment after security control has been gained?~~

24. Is an emergency electrical power source available?

Date last tested: _____ Type: _____

701.150 SAFETY

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Does the jail maintain written procedures covering response and drills for preparation of handling emergency situations that includes, but not limited to, natural disasters and mass evacuation of the jail and is documented training provided to all jail staff? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is there at least one fire extinguisher for each 5,000 square feet of floor area? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are fire extinguishers readily accessible to staff, but not detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are fire extinguishers examined at least once a year and tagged with date of inspection and initials of the inspector? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are all jail personnel familiar with the characteristics and operation of all types of fire extinguishers in the jail? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Does the jail have a posted fire plan and evacuation procedures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are simulated fire drills conducted? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are all emergency exits known to jail personnel and exit keys immediately available? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are there two exits from each floor of detention? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are all means of egress kept clean and open? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are detainees prohibited from engaging in wrestling, contact sports, horseplay or any activity likely to cause injury? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Are detainees assigned vocational tasks given a safety orientation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

YES N/A NO

701.160 DISCIPLINE

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Does the jail maintain written standards and provide detainees with: | | | |
| a. Disciplinary rules and regulations governing behavior? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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|---|---|--|---------------------------------------|
| b. Conduct constituting a penalty offense? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Types and duration of penalties, including loss of visiting privileges, that may be imposed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Information on who may impose penalties? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Authorized methods of seeking information and making complaints? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. All other matters necessary to enable the detainee to understand both his or her rights and obligations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is special assistance provided to detainees when needed? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are detainees allowed to make requests or complaints to the jail administrator in written form without censorship of substance? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are detainees permitted to submit a complaint to the Jail and Detention Standards Unit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Do jail officers observing a disciplinary violation submit a written report? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Do supervisory staff conduct a review of the factors of an alleged minor rule violation within 24 hours after its occurrence? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Are detainees segregated as a result of a minor rule infraction informed by supervisory staff of the result of his or her review? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are detainees allowed to submit a grievance to higher authority? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are penalties for minor rule violations limited to a reprimand or the loss of privileges or segregation for no more than 72 hours? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Does someone other than the reporting officer conduct an investigation on major rule violations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. If probable cause is established, is a hearing date scheduled? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are penalties withheld until after the hearing? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are major rule violation hearings conducted in accordance with hearing rules for major violations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Do major rule violation disciplinary findings: | | | |
| a. Contain restrictions of privileges carefully evaluated and assessed as it relates to the infraction and does not impose a secondary penalty on another person? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Impose segregation only after lesser penalties have been considered? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are restricted diets and corporal punishment prohibited? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |

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|---|-------------------------------------|-------------------------------------|--------------------------|
| 12. Do disciplinary rules, regulations and the forfeiture of good behavior allowance comply with The County Jail Good Behavior Allowance Act [730ILCS 130/3.1] ? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 13. Is the use of restraint devices prohibited from being applied as a penalty? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Are restraint devices used on detainees: | | | |
| a. As a precaution against escape during transportation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. On medical grounds at the discretion of a physician? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. By order of the jail administrator in order to prevent a detainee from injuring others or to prevent a detainee from damaging or destroying property? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. If the county where the jail is located has less than 3,000,000 inhabitants, is use of restraint devices upon a pregnant female detainee in compliance with Section 17.5 of the County Jail Act [730 ILCS 125/17.5]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. If the county where the jail is located has 3,000,000 or more inhabitants, is the use of restraint devices upon a pregnant female detainee in compliance with section 3-15003.6 of the Counties Code [55 ILCS 5/3-15003.6]? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 17. Is a written report placed on file whenever restraint devices are applied? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Are individual cases reviewed once every 24 hours to determine the necessity for such restraints? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Are psychotropic medicines prohibited for use as disciplinary devices or control measures? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. When detainees are alleged to have committed a crime while in the jail, is documentation made and the case referred to the appropriate law enforcement official for possible prosecution? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.170 EMPLOYMENT OF DETAINEES

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Is employment of detainees prohibited when such assignment may violate any personal right or jail standard? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is employment of detainees prohibited if the assignment is hazardous or potentially dangerous? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is employment of detainees prohibited if the assignment is in conflict with any law, ordinance or local labor working agreements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is employment of detainees prohibited if the assignment endangers jail security? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.180 MAIL PROCEDURES

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Can detainees receive an unlimited number of letters? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|--------------------------|

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County Clerk
Jail and Detention Standards Unit

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OFFICE OF JAIL AND DETENTION STANDARDS
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2. Is incoming mail opened and examined for contraband or funds?

- | | YES | N/A | NO |
|---|-------------------------------------|--------------------------|--------------------------|
| 3. Are cashier's checks, money orders or certified checks discovered in a detainee's incoming mail recorded and securely kept as part of the detainee's personal property on a property receipt indicating the sender, amount and date, or deposited into the detainee's commissary fund account? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are personal checks and cash returned to sender along with a notification that funds may not be received in that form? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is incoming mail containing contraband held for inspection and disposition by the jail administrator? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is the contraband labeled and logged? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Are appropriate law enforcement agencies notified? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is incoming mail promptly delivered? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is mail forwarded to discharged detainees or returned to sender if a forwarding address is known? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are detainees prohibited from opening, reading or delivering another detainee's mail without his or her permission? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are detainees permitted to receive books and periodicals subject to inspection and approval by jail personnel? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Does the jail administrator spot check and read incoming non-privileged mail when there is reason to believe that jail security may be impaired, or mail procedures are being abused? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Is outgoing, non-privileged mail reproduced or withheld from delivery if it presents a threat to jail security or safety? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. When a detainee is prohibited from receiving a letter or portions thereof, are both the detainee and sender notified in writing of the decision? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Are detainees allowed to send an unlimited number of letters? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Have provisions been made to allow detainees to send packages? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Is outgoing mail clearly marked with the detainee's name? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Is outgoing mail collected Monday through Friday and mailed promptly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Is outgoing, non-privileged mail submitted in unsealed envelopes? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Is the detainee notified in writing of any outgoing mail withheld? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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- | | | | |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 18. Are procedures established for processing certified or registered mail? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Is privileged mail submitted in sealed envelopes? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. Is incoming mail clearly marked "privileged" opened in the presence of detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Are disciplinary restrictions prohibited from being placed on a detainee's mail or electronic mail privileges? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 22. If the jail administrator allows detainees to send and receive electronic mail: | | | |
| a. Does the jail have a Web site providing instructions how electronic mail can be sent to detainees? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Does the Web site set forth and are detainees notified that electronic mail is considered non-privileged and subject to inspection procedures for regular non-privileged mail including being viewed and read by jail staff? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c. Is inspected electronic mail, determined to have improper content or which compromises safety or security, not allowed to be sent by the detainee or delivered to the detainee? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| d. If electronic communication is rejected for delivery, is a report of occurrence completed which includes the name of the detainee involved, name and e-mail address of the other party, date and time the e-mail was sent or received, and the reason for rejection that is both dated and signed by the jail staff person making the determination? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e. Is the sender notified by designated jail staff when electronic mail is received for a detainee no longer in the custody of the jail? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

701.190 TELEPHONE

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are detainees permitted to place at least one 5-minute telephone call per week? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are telephone calls subject to monitoring? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Can violations of telephone rules result in the suspension of the detainee's use of the telephone for a designated period of time? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is a notice stating telephone calls may be monitored or recorded posted by each telephone from which detainees may place calls? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are rules governing the use of telephones established? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Can violations of telephone rules result in the suspension of the detainee's use of the telephone for a designated period of time? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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701.200 VISITING

- | | | | |
|---|---|--|---------------------------------------|
| 1. Are visiting procedures established? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 2. Are there at least two visiting days per week? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is one of the visits during the weekend? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are detainees allowed at least 15 minutes per visit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are two or more visitors visiting at the same time counted as one visit? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. May children visit when accompanied by an adult? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are professional individuals associated with a defendant's case or involved with counseling needs granted liberal visitations? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is an area provided to ensure privacy during the visit? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |
| 9. Are all visitors required to provide identification and sign in before being permitted to visit a detainee? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. When applicable, are detainees searched before and after each visitation? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Is a visitors "Search Notice" sign posted? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is constant visual supervision maintained in contact visitation areas? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.210 SOCIAL SERVICE PROGRAMS

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Are social service programs available on site to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are volunteer workers and groups invited to participate in jail programs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.220 EDUCATION

- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 1. Are relevant educational programs provided? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are educational information and academic materials permitted and made accessible to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are vocational information and materials permitted and made accessible to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.230 LIBRARY

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Are library services made available to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Is access to current <i>Illinois Compiled Statutes</i> provided? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Is access to current jail rules and regulations provided? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is there a written policy covering day-to-day activities and schedules? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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- | | | | |
|---|-------------------------------------|--------------------------|--------------------------|
| 3. If a full-time librarian is not required, is a jail staff person assigned library administration responsibility? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|-------------------------------------|--------------------------|--------------------------|

701.240 RELIGIOUS SERVICES

- | | | | |
|--|-------------------------------------|--------------------------|-------------------------------------|
| 1. Are detainees allowed to participate in religious services and obtain religious counseling? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are detainees required to participate in religious activities? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

701.250 COMMISSARY

- | | | | |
|--|---|--|---------------------------------------|
| 1. Has a commissary system been established? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are prices charged detainees consistent with local community stores? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are prices for postal supplies sold at post office cost? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is commissary provided on a regular scheduled basis at least weekly? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are net profits of the commissary system used only for education, recreation or other purposes within the jail for the benefit of the detainees as deemed appropriate by the Sheriff? | <input checked="" type="checkbox"/>
YES | <input type="checkbox"/>
N/A | <input type="checkbox"/>
NO |
| 6. Are net profits used for record keeping expenses of the commissary system? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 7. Is there accurate accounting maintained for all purchases, sales and expenditures of the commissary system; which includes telephone access services and electronic mail access services provided to detainees? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Has there been a completed timely annual audit of the commissary system arranged with the county auditor or county treasurer? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.260 RECREATION AND LEISURE TIME

- | | | | |
|--|-------------------------------------|--------------------------|--------------------------|
| 1. Is out of cell indoor recreation provided? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is out of cell outdoor recreation provided? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are exercise areas appropriately equipped and utilized? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are detainees allowed in the exercise area for at least one hour per day? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are recreation and leisure time activities planned and scheduled? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

701.270 JUVENILE DETENTION

- | | | | |
|---|-------------------------------------|--------------------------|-------------------------------------|
| 1. Are status offenders prohibited from being detained? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the jail detain juveniles? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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- | | | | |
|---|-------------------------------------|--|-------------------------------------|
| 3. Is the detention six hours or less? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Is periodic supervision maintained and recorded? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Are supervisory checks made on each juvenile at least once every 15 minutes? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Are juveniles detained sight and sound separate from adults? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Are minors informed of the purpose of the detention, the time it is expected to last and that detention cannot exceed six hours? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Are minors 12 years of age or older confined for more than six hours but less than 36 hours (excluding Saturdays, Sundays and court holidays)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Are parents, legal guardians or persons with whom the minor resides notified of the minor's detention, if the law enforcement officer or court officer has been unable to do so? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Are juvenile records maintained separately from adult records? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Are juvenile records prohibited from being open to public inspection or disclosure, except by appropriate authority? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. Is same-gender supervision of minors provided: | | | |
| a. During the performance of established procedures which require physical contact or examination such as body searches? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| b. During periods of personal hygiene activities such as showers, toilet and related activities? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 11. Is periodic supervision maintained? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Are periodic checks made once every 15 minutes for the first six hours of confinement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Are periodic checks made once every 30 minutes after the first six hours of confinement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c. Are periodic checks made once every 15 minutes of minors subject to isolation or segregation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| d. Are checks recorded by a mechanical device or logged in ink? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e. Are the times of the checks recorded? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| f. Does the supervisory check log allow for entries of relevant remarks? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| g. Do the checks contain the signature of staff conducting the check? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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- | | | | |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 12. Are minors assigned to single occupancy cells or detention rooms? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <hr/> | | | |
| 13. Are minors provided with meals when detained during the facility's normal meal periods? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 14. Is evidence of child abuse reported to the Illinois Department of Human Services? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Are staff trained in juvenile supervision with training approved by the Illinois Law Enforcement Training Standards Board? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

701.280 TEMPORARY DETENTION STANDARDS

- | | | | |
|--|--------------------------|-------------------------------------|-------------------------------------|
| 1. Are minors detained for more than 36 hours, but less than seven days (including Saturdays, Sundays and court holidays)? | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. Are youth offered a minimum of two hours of day room activity daily? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Are youth offered a minimum of one hour of physical activity daily? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Are appropriate reading materials, table games and radios and/or televisions provided? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c. Is appropriate social interaction provided for youth? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Is an outdoor recreation area available for detainee use? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Are outdoor activities for youth scheduled? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Is academic instruction provided a minimum of four hours per day? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Is the instruction appropriate to the individual needs of each youth? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Is the instruction provided by a trained teacher or tutor? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | YES | N/A | NO |
| 6. Are medical, psychiatric, psychological, casework and counseling services provided as needed in all individual cases? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Is a daily visiting schedule established? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Is one visit per day afforded? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Are liberal visits afforded to persons professionally associated with a youth's case? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Are youth allowed to place or receive at least one telephone call per day? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Is each youth provided with a copy of written rules and regulations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| a. Do the rules contain a description of conduct constituting a penalty | | | |

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offense?

b. Do the rules contain the types and duration of penalties?

c. Do the rules contain the method or conditions under which penalties may be imposed and persons so authorized to impose discipline?

d. Do the rules contain procedures for seeking information, making complaints and filing appeals?

10. Are rule violations reviewed by the jail administrator?

a. Are minor rule violations reviewed within 24 hours?

b. Are major rule violations reviewed within 36 hours?

701.290 YOUTH PROSECUTED UNDER THE CRIMINAL CODE OF 1961

1. Do jail officers determine that a minor being detained is confined under proper legal authority?

2. Is a day room of no less than 35 square feet per cell or room provided?

3. Are youth allowed eight hours of day room activity each day?

a. Is recreation of an energetic nature offered?

b. Are appropriate reading materials, table games, radios or televisions provided?

4. Is an outdoor recreation area available for detainee use?

5. Are outdoor activities for youth scheduled?

6. Is regularly scheduled academic instruction provided?

a. Is the instruction appropriate to the individual needs of each youth?

b. Have educational arrangements been made through the appropriate local school district?

c. Are co-educational classes scheduled?

YES N/A NO

7. Is access to psychiatric, psychological, casework and counseling services provided as needed in individual cases?

8. Has a visiting schedule been established identifying no fewer than two visiting days per week?

a. Is at least one visit allowed during evening hours?

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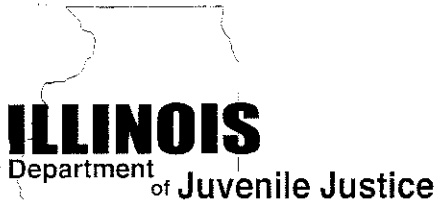
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b. Is at least one visit allowed during the weekend?

c. Are visits permitted on holidays?

9. Are liberal visits afforded to professional persons associated with a youth's case?

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SEP 07 2016

FRANKLIN COUNTY BOARD

Bruce Rauner
Governor

Jesse Montgomery
Acting Director

1112 South Wabash Avenue, 2nd Floor, Chicago, Illinois 60605
Telephone: (312) 814-3848 / TDD: (800) 526-0844

August 3, 2016

Superintendent Shawn Freeman
Franklin County Juvenile Detention Center
409 East Washington St
Benton, IL 62812
Dear Superintendent Freeman:

A copy of the annual inspection report of your juvenile detention facility is enclosed. The *Illinois Compiled Statutes* require the Illinois Department of Juvenile Justice to inspect juvenile detention facilities annually and to make the results available for public review.

The inspection of July 29, 2016 has revealed noncompliance with the Illinois County Juvenile Detention Standards. Please refer to the inspection report for specifics on this lone infringement: ***Section 702.220 Education.*** As a result of this violation your facility has been declared noncompliant at this time.

Also, please take notice of the recommendations mentioned in the inspection report. Hopefully, both recommendations can be addressed expeditiously and resolved as soon as possible.

Superintendent Freeman, the Illinois Department of Juvenile Justice thank you for being so cooperative with this Unit in the past. We also wish to acknowledge the Franklin County Board for the support it has provided to the Franklin County Juvenile Detention Center in an effort to promote a better environment for both residents and employees alike. The relationship between the Franklin County Board and your facility has not gone unnoticed and is very much appreciated.

Members of the Office of Detention and Audit Services are available for consultation should you desire. You may reach our office at 630/584-0506, ext. 532.

Sincerely,

A handwritten signature in black ink, appearing to read "R.C. Catchings", with a long, sweeping flourish extending to the right.

Robert C Catchings

Enclosure

cc: Jesse Montgomery Acting Director IDJJ
Chairman Randy Crocker
Chief Judge Thomas Tedeschi
Juvenile Judge Mark R Stanley
Director of Court Services Michael J. Abell
County Clerk Mr. Greg Woolard
Rich Adkins, Illinois Courts
Ron Smith Illinois Juvenile Justice Commission

DATE: August 5, 2016

**FRANKLIN COUNTY JUVENILE DETENTION CENTER
INSPECTION REPORT 2016**

On July 29, 2016 the Franklin County Juvenile Detention Center was inspected by the Illinois Department of Juvenile Justice.

The annual inspection was performed by Administrator R.C. Catchings from the office of Detention and Audit Services. Richard Walsh Compliance Monitor from the Illinois Juvenile Justice Commission assisted with the overall review of the center as well.

Entrance and exit interviews were conducted with Superintendent Shawn Freeman.

Specific topics of discussion included sight and sound requirements in Juvenile Detention Centers as well as the back filling of critical vacancies.

IMPROVEMENTS SINCE LAST INSPECTION

1. The Franklin County Juvenile Detention Center has initiated an organic gardening program that teaches residents how to plant and how to maintain multiple gardens that hopefully will yield a variety of vegetables. The fruits and vegetables harvested are washed and packaged by the youth and then delivered to a local community food pantry.

NONCOMPLIANCES WITH *ILLINOIS COUNTY JUVENILE DETENTION STANDARDS*

The Franklin County Juvenile Detention Center does not fully comply with the Illinois County Juvenile Detention Standards on Education.

While the center does have three assigned Educators that are assigned to the center by the local school district the noncompliance is generated by their absence from the detention center during the summer.

Consequently, during the months of June, July, and August direct care staff are left to facilitate the summer schedule of activities.

(See requirement outlined below)

Section 702.220 Education:

A) A detention facility shall operate a school program, with appropriately qualified teachers provided by the public school system.

B) The schedule of instruction and activities shall be operated 12 months a year.

August 2, 2016

**FRANKLIN COUNTY JUVENILE DETENTION CENTER
INSPECTION REPORT 2016
Continued**

RECOMMENDATIONS:

1. Section 702.30 Personnel

Juvenile Detention Centers with a rated capacity of twenty-five or more shall have a designated Assistant Superintendent.

The Illinois Department of Juvenile Justice recommends that Franklin County Officials move expeditiously to hire an Assistant Superintendent for the Franklin County Juvenile Detention Center.

2. Section 702.220 Education

The Illinois Department of Juvenile Justice further recommends that some dialogue be initiated between Franklin County and the Benton School District in regards to assigning licensed Educators to the detention center on a twelve months basis.

Should involvement from Illinois State Board of Education be required in order to achieve conciliation with this matter; the Illinois Department of Juvenile Justices encourages this action as well.

3. Section 702.20 Administration 3) Staff Training

The superintendent shall be responsible for providing staff orientation, in-service training, and a regular and continuous development program.

The Illinois Department of Juvenile Justice recommends that Franklin County Officials review the juvenile detention's training budget so that in addition to the regular forty hours of annual training there are sufficient resources that will allow for all direct care employees to be trained and certified in Food Service Sanitation.

Given the unique manner in which the Franklin County Juvenile Detention Center delivers meals to its residents the Illinois Department of Juvenile Justice strongly recommend the aforementioned.


Robert C. Catchings
Administrator
Detention and Audit Services

Mr. Woolard

Quarterly Report
to the
Franklin-Johnson-Massac-Williamson County Boards
(as required by 105 ILCS 5/3-5)

Includes Annual Report for July 1, 2015 to June 30, 2016

Submitted for
September 2016 County Board Meetings

By:
Matt Donkin
Franklin-Johnson-Massac-Williamson Regional Superintendent of Schools
for
Franklin-Johnson-Massac-Williamson Regional Office of Education #21

Summary of Activities of the Regional Superintendent Reported to the Franklin-Johnson-Massac-Williamson County Boards for September 2016 Meetings (in addition to daily interaction with public and schools regarding questions, supervision of office activities, and participating with student educational-focused groups)

Week of May 29, 2016

Attend Funeral For FCHS Class of '89 Classmate – Derek Fichtel – 5/31.
Participate in YMCA Youth & Government Exec. Cmte. Conference Call – 5/31.
Chair IARSS Exec. Cmte. Mtg. – Springfield – 6/1.
Host ROE 21 Superintendents' Mtg. – Marion – 6/2.
Distribute School Facility Sales Tax Checks – 6/3.
Participate in HHS/Education Self-Sufficiency Workgroup Conference Call Mtg. with Education Sec'y. Beth Purvis – 6/3.

Week of June 5, 2016

Attend Franklin Co. Bd. Cmte. Mtgs. – 6/6.
Conduct School Recognition Visit – Massac Co. CUSD 1 – 6/7.
Participate in YMCA Youth & Government Fiduciary Bd. Mtg. Conference Call – 6/7.
Visit / Host ROE #21 SSOS Professional Development Summer Institute – Project ECHO/SQ – Johnston City – 6/8-9.
Chair Franklin Co. Reg. Delivery Syst. Bd. Mtg. – 6/9.

Week of June 12, 2016

Attend Johnson Co. Bd. Mtg. – Vienna – 6/14.
Attend Illinois Association of School Business Officials (IASBO) Mtg. – Marion – 6/14.
Listen to ESSA Stakeholder Mtg. Call with ISBE Officials – 6/14.
Attend Illinois Association of Regional Superintendents of Schools (IARSS) – Area VI Mtg. – Mt. Vernon – 6/15.
Attend Williamson Co. Educational Services Exec. Bd. Mtg. – Marion – 6/16.
Participate in Press Conference Re: School and State Funding – Herrin – 6/16.

Week of June 19, 2016

Attend Luncheon with IARSS President and VP's with State Supt. Dr. Tony Smith – Chicago – 6/20.
Attend Massac Co. Bd. Mtg. – Metropolis – 6/21.
Attend Meeting with District Supts. RE: Alternative Education at Shawnee College – Ullin – 6/21.
Attend CASA of Franklin Co. Bd. Mtg. – Benton – 6/21.
Attend Franklin Co. Bd. Mtg. – Benton – 6/21.
Participate in Interview with Tom Miller – WJPF – AM 1340 – Carterville – 6/22.
Participate in end of Southern Illinois Workforce Development Board (SIWDB) Youth Cmte. Call – 6/22.
Attend YMCA Youth and Government Fiduciary Bd. Mtg. – Springfield – 6/24-25.

Week of July 3, 2016

Attend Franklin Co. Bd. Cmte. Mtgs. – 7/5.
Attend IASA Group Mtg. with Local Legislator – Marion – 7/7.

Week of July 10, 2016

Host Regional Board of School Trustee Mtg. and Hearing – Marion – 7/11.
Visit Williamson Co. Bd. Mtg. – Marion – 7/12.
Attend IASBO Mtg. – Marion – 7/12.
Attend IARSS Annual Mtg. / General Membership / Committee – Springfield – 7/11.
** Sworn in for 2nd year of 2nd Term as IARSS Vice-President.

Week of July 17, 2016

Attend Franklin Co. Bd. Cmte. Mtgs. – 7/18.
Attend Franklin Co. Bd. Mtg. – 7/19.
Participate in SIWDB Mtg. by phone – 7/20.

Week of July 24, 2016

Attend and Host 25th Egyptian Building Trades Coats for Kids Golf Scramble – FCCC – West Frankfort – 7/25.
Attend Massac Co. Bd. Mtg. – Metropolis – 7/26.
Participate in Interview with Tom Miller – WJPF – AM 1340 – Carterville – 7/27.
Attend SSOS Grant Fiscal Agent Mtg. – Bloomington – 7/28.

Week of July 31, 2016

Attend Franklin Co. Bd. Cmte. Mtgs. – 8/1.
Host ROE #21 Back to School Administrators' Mtg. – Marion – 8/2.

Mtg. with IARSS Area VI and Service Providers Re: SSOS Grant in FY 16-17 – ECHO/SQ – Johnston City – 8/4.
Distribute School Facility Sales Tax Checks – 8/5.
Attend Redbird Golf Scramble – FCCC – West Frankfort – 8/8.

Week of August 7, 2016

Attend CASA of Franklin Co. Bd. Mtg. – Benton – 8/8.

Week of August 14, 2016

Participate in SSOS Fiscal Agent Mtg. Call – 8/15.
Attend Franklin Co. Bd. Cmte. Mtgs. – 8/15.
Attend Franklin Co. Bd. Mtg. – 8/16.
Attend IARSS – Area VI Mtg. – Mt. Vernon – 8/17.
Attend First Circuit JJC Mtg. – JALC – Carterville – 8/19.

Week of August 21, 2016

Attend IASBO Mtg. – Marion – 8/23.
Attend IARSS Executive Cmte. and General Membership Mtg. – Springfield- 8/24-25.
Participate in SSOS Balanced Assessment Core Planning Team Call – 8/25.
Attend Edwards Co. at Sesser-Valier-Waltonville-Woodlawn FB Game – Kelley Field – Sesser – 8/26.

Week of August 28, 2016

Attend SSOS Balanced Assessment Core Planning Team Mtg. – Bloomington – 9/1.

Bold indicates visits to schools.

Blue indicates ROE Sponsored or Directed Program.

Activities Conducted by ROE Personnel July 1, 2015 – June 30, 2016

The Franklin-Johnson-Massac-Williamson County ROE serves schools in the following districts and cooperatives:

Akin CCSD 91	Ewing-Northern CCSD 115	New Simpson Hill SD 32
Benton CCSD 47	Frankfort CUSD 168	Sesser-Valier CUSD 196
Benton CHSD 103	Goreville CUSD 1	Vienna ESD 55
Buncombe SD 43	Herrin CUSD 4	Vienna HSD 13-3
Carterville CUSD 5	Johnston City CUSD 1	Thompsonville CUSD 174
Christopher CUSD 99	Joppa-Maple Grove CUSD 38	Zeigler-Royalton CUSD 188
Crab Orchard CUSD 3	Marion CUSD 2	
Cypress SD 64	Massac CUSD 1	

Five County Regional Vocational System

Franklin County Regional Delivery System for Career and Technical Education

Franklin-Jefferson Special Education District

JAMP Special Education Services

Williamson County Education Services (Special Education / CTE / Early Childhood)

Truancy (# June 1 – June 30 / Year to Date)

**** Staff includes Angie Forby, David Stewart, James Haley, and Colton Foster. ****

**** The Truant Alternative and Optional Education Program (TAOEP) grant which ROE #21 uses to operate its truancy programs is written in conjunction with the Alexander-Jackson-Perry-Pulaski-Union ROE #30/Franklin-Williamson Cooperative. ****

Franklin County (# June 1 – June 30 / Year to Date)

- Tardy Letters Sent – 0.
- Step One Letters Sent – 0 / 195.
- Step Two Letters Sent – 0 / 89.
- Step Three Letters Served (Truancy Review Board) – 0 / 36.
- Met with the other three ROE 21 Truancy Officers to plan common steps for all four counties.
- Conducted Truancy Review Board Meetings on a generally monthly basis.
- Forms used for the Truancy program have been distributed.
- Truancy Officer is visiting individual schools.
- Truancy Officer is working with other legal and social program officials to address current requests.

Johnson County (# June 1 – June 30 / Year to Date)

- Tardy Letters Sent – 0.
- Step One Letters Sent – 0 / 37.
- Step Two Letters Sent – 0 / 13.
- Step Three Letters Served (Truancy Review Board) – 0 / 0.
- Met with the other three ROE 21 Truancy Officers to plan common steps for all four counties.
- Forms used for the Truancy program have been distributed.
- Truancy Officer is visiting individual schools.
- Truancy Officer is working with other legal and social program officials to address current requests.

Massac County (# June 1 – June 30 / Year to Date)

- Tardy Letters Sent – 0.
- Step One Letters Sent – 0 / 31.
- Step Two Letters Sent – 0 / 14.
- Step Three Letters Served (Truancy Review Board) – 0 / 7.
- Met with the other three ROE 21 Truancy Officers to plan common steps for all four counties.
- Forms used for the Truancy program have been distributed.
- Truancy Officer is visiting individual schools.
- Truancy Officer is working with other legal and social program officials to address current requests.

Williamson County (# June 1 – June 30 / Year to Date)

- Tardy Letters Sent – 0.
- Step One Letters Sent – 0 / 340.
- Step Two Letters Sent – 0 / 143.
- Step Three Letters Served (Truancy Review Board) – 0 / 68.
- Truancy Review Board met 5 times between December and April.
- Met with the other three ROE 21 Truancy Officers to plan common steps for all four counties.
- Forms used for the Truancy program have been distributed.
- Assisted the State's Attorney's Office in filing charges on approximately 30 students and families.

Teacher Certification Activity for both counties (July 1, 2015 – Jun 30, 2016)

- ROE #21 works with the Illinois State Board of Education with Educator Licensure. ISBE officially issues all licensure documents. The statistics taken from their Information System include totals for the 2015-2016 school year of:
 - > Educators Registered – 444.
 - > Licenses Registered – 453.
 - > Substitute Teachers Registered – 109.
 - > Licenses Issued – 240.
 - > Endorsements Granted – 46.
 - > Paraprofessional Licenses Issued – 64.
 - > Administrators Employed – 81.
 - > Teachers Employed – 364.
 - > School Service Personnel Employed – 59.
- As of May 2016, there were 266 Teachers Verified as Eligible to Substitute in ROE 21 Schools.

Fingerprinting Services for Background Checks (# June 1 – June 30 / Year to Date)

- Franklin County (Available first week of each month)
 - Served – 14 / 229.
- Williamson County (Available last 3 weeks of each month)
 - Served – 51 / 634.
- Johnson County (**Opened the last day of November 2105**)
 - Served – 3 / 44.
- Massac County (Available before the end of September 2015)
 - Served – 32 / 233.

GED Testing – Computer Based – Given at John A. Logan College (# June 1 – June 30 / Year to Date)

- Numbers of people attending test sessions – 25 / 277
- Certificates earned – 4 / 34.

School Bus Driver Training (# June 1 – June 30 / Year to Date)

- Trainings have been hosted in all 4 counties.
- Initial Trainings Held – 0 / 14.
- Drivers Served in Initial Training Classes – 0 / 114.
- Refresher Trainings Held – 0 / 13.
- Drivers Served in Refresher Trainings – 0 / 301.

Ex-officio Secretary for the Regional Board of School Trustees

- Re-organization meeting held 8/3/15. After resignations, there is one vacancy.
- Current members include President: Larry Mizzell (Jo. Co.); John Gardner, Jr. and David Goss (Fr. Co.); Sue Barfield and Todd Sumner (Ma. Co.); and Shawn Tuthill (Wm. Co.).
- Two hearings were held, one on 8/3 and after recessing and re-convening, was concluded on 8/10 in Marion.
- Board appointed Rob Cash (Wm. Co.) effective 10/5/15.
- A hearing was held at the continued meeting of 10/5 on 10/26/15 in Marion.
- Quarterly meeting for January was cancelled for lack of business.
- Quarterly meeting for March was cancelled for lack of business.
- A Special meeting and hearing was held on 5/2/16 recessed and reconvened on 5/16/16 in Vienna.

McKinney/Vento Federal Homeless Grant Personnel

****ROE 21 is the Fiscal Agent for this federal grant in the southern 24 counties that make up Area VI of the Illinois Association of Regional Superintendents of Schools (IARSS)**

- Homeless Students Identified since July 1, 2015:
 - > ROE #21 – 920.
 - Franklin – 371.
 - Johnson – 125.
 - Massac – 52.
 - Williamson – 372.
 - > Area VI – 4,289.

ROE 21 Advisory Board

- Board formation is in the process of being re-organized after consolidation.
- Needs Assessment information gathered in preparation for a meeting.

Professional Development (Outside of SSOS-related work which includes free PD):

- Professional Educator License Trainings for Teachers and Administrators are offered on site to districts throughout ROE 21. Staff members have provided and will continue to provide one-on-one assistance to educators throughout the region.
- Upcoming Administrator Academy #1603 Quality Assessment Design – 10/14.
- Mt. Vernon Conference – Mt Vernon High School – 10/30.
- Holocaust Education Training – Carterville – 11/4.
- Curriculum Networking Session – Herrin – 11/19.
- IARSS Trail Event Speaker Tom Schimmer – 3/2.
- Closing the Gap – 4/27.
- Administrator Academy Developing a Communication Plan – Herrin – 5/6/16.
- Summer Agriculture Institute – Metropolis – 6/14, 6/15, 6/15.
- Google Applications training – Johnston City – 6/8 & 6/9.
- i-Pad Applications workshop – Johnston City – 6/9.

SSOS Grant Program (State-wide System of Support)

The Franklin-Williamson Regional Office of Education #21 was awarded the SSOS Fiscal Agent Grant for FY14 for Area VI of the IARSS. This grant period began 7/1/2013.

- The Illinois Center for School Improvement under the guidance of the American Institute of Research and ISBE hired Area Assistant Director Kurt Endebrook, as well as District Liaisons Cheryl Patterson-Dreyer, and Joy Battagliotti. Angie Mills has been moved from the coaching position to a District Liaison. They work through the facilities of ROE 21.
- ROE 21 was authorized by IL CSI and ISBE to hire 2 District Assistance Team Coaches. Hired were Kevin Junk and Shlonda Horton.
- Through the Statewide System of Support Fiscal Agent Grant, ROE #21 worked to provide foundational services to districts throughout Area VI. There are seven initiatives targeted throughout this grant. Those initiatives are: Rising Star/ Continuous Improvement Planning; English Language Arts (ELA); Math; Teacher Evaluation; Balanced Assessment; Family Engagement and Science
- The Regional Superintendent is a member of one of the initiative's Core Planning Teams at the State level.
- Two Area Coordinators are in place for each of the five initiatives for a limited number of days. They participated in a State-Level training for each initiative and will have conference calls throughout this year. Several State-wide trainings have taken place since July. The Area Coordinators will be training ROE level Service Providers in Area VI. Up to two representatives from each ROE in Area VI will continue to attend this training. The ROE Service Providers will take this training back to districts and schools in their respective regions. ROE 21 is proceeding with planning and holding trainings throughout the fiscal year
- English Language Arts Training for Grades K-2 – Marion – 9/21.
- English Language Arts Training for Grades 3-5 – Marion – 9/22.
- English Language Arts Training for Grades 6-8 – Marion – 9/23.
- English Language Arts Training for Grades 9-12 – Marion – 9/24.
- Next Generation Science Standards Training – Herrin – 10/1.
- Mathematics Implementation Training – Herrin – 10/7.
- Family Engagement Training- Herrin – 10/8.
- Teacher Evaluation Training-Herrin – 10/19.
- Teacher Evaluation Training-Herrin – 11/6.
- Teacher Evaluation Training-Herrin – 11/13.
- Next Generation Science Networking Session – 12/9.
- Teacher Evaluation Networking Session – 1/28/16.
- English Language Arts Writing to Read Training – 2/18/16.
- Next Generation Science Tools for the Classroom Training – 2/26/16.
- Student Learning Objectives District Presentations – 4/8, 4/21, 5/26
- Summer Professional Development Institute (included various sessions) – Johnston City – 6/8 & 6/9.
- English Language Arts Summer Learning Sessions – Marion – 6/20, 6/21, 6/22, 6/23.
- Mathematics Networking Session- Herrin – 6/27.
- Science Networking Session- Herrin – 6/28.
- Teacher Evaluation Networking Session – Herrin – 6/29.
- Family Engagement Networking Session – Herrin – 6/30.

Health and Life Safety

- Personnel issued one Certificates of Completion for school construction in Franklin County.

- Personnel issued one Building Permit for Franklin County
- In conjunction with the state fire marshal's office, personnel conducted walk through Health Life Safety Annual Inspections for 20 schools in Williamson County.
- In conjunction with the state fire marshal's office, personnel conducted walk through Health Life Safety Annual Inspections for 5 schools in Franklin County.
- In conjunction with the state fire marshal's office, personnel conducted walk through Health Life Safety Annual Inspections for 6 schools in Johnson County.
- In conjunction with the state fire marshal's office, personnel conducted walk through Health Life Safety Annual Inspections for 11 schools in Massac County.
- Personnel attended 4 Annual Review of Emergency Procedures in Williamson County
- Personnel attended 2 Annual Reviews of Emergency Procedures in Johnson County
- Personnel approved school district Annual Review of Emergency Procedure Reports: 8 in Franklin County; 6 in Johnson County; 2 in Massac County; 7 in Williamson County.
- Personnel approved 8 Building Permits: 5 in Franklin County, 1 in Johnson County, and 2 in Massac County.
- Personnel approved three 10-Year Safety Survey/Amendments: 1 in Franklin County, 1 in Johnson County; 1 in Massac County; 4 in Williamson County.

Community Prevention Resources

- This grant was funded beginning 7/1/12.
- This is a direct service sub-grant of Franklin-Williamson ROE 21.
- Funded for 3 FTE: Martha Head, Director; Dave Lustenberger, Project Manager; and Lindsay Edmonds, Prevention Specialist. Edmonds left in December and was replaced by Kate West.
- Purpose of grant:
 - > Increase the availability of high-quality prevention services that have the greatest potential to impact factors that contribute to ATOD consumption and consequences of 11-18 year olds.
- ROE 21 has been funded to provide PRESCRIBED evidence based services in **Franklin, Williamson, and Saline Counties**. These services are limited to:
 - > Communication Campaign targeting youth (Implementation Phase) at Central Jr. High School in West Frankfort, and Harrisburg Middle School in Harrisburg. This is the continuation of a program already being implemented in these schools.
 - > Communication Campaign targeting youth (Implementation Phase) at Eldorado Middle School.
 - > Communication Campaign targeting communities (Implementation Phase) in Franklin County, Saline County, and the City of Marion.
 - > Creation of Underage Drinking Coalitions in Franklin, Williamson, and Saline Counties. The goal is to utilize the coalition to expand our reach of service even further to schools and communities.
- Based on recommendations from SAMHSA, the Department will focus on the Strategic Prevention Framework and Coalitions. It is their hope that these coalitions will be able to sustain efforts at a community level.
- Major emphasis is placed on efforts to curb underage drinking, as data indicates this to be the greatest substance abuse problem with youth.
- Works in partnership with the Center for Prevention Research and Development (U of I Chicago) to promote the participation of Illinois schools in the Illinois Youth Survey (IYS).
- Works in partnership with the Illinois Liquor Control Commission (ILCC) to ensure Illinois' compliance with the federal SYNAR regulations. These regulations require all states to reduce the sale of tobacco products to minors by enacting and enforcing minimum-age tobacco laws. CPR staff accompanies ILCC staff on vendor compliance checks in southern Illinois upon request.

Franklin County Regional Delivery System for Career and Technical Education

- ROE serves as Fiscal Agent for the cooperative.
- George Hopkins, Director.
- Betty Musgrave – Partnerships for College and Career Success/Programs of Study Coordinator (retired/working on 500-hour basis).
- Sharon Winkler, Credit Generation Technician and Special Populations Coordinator (part-time) – left 8/15.
- Brian Rick, Credit Generation Technician, Prof Development facilitator, and Special Populations Coordinator (part-time thru Dec 14, 2015, then full time.) Mr. Rick will be the FCRDS Building Trades, and CAD drafting instructor for the 2016-17 school year.
- Serves the following high schools: Benton Consolidated H.S., Christopher H.S., Frankfort Community H.S., Sesser-Valier H.S., Thompsonville H.S., and Zeigler-Royalton H.S.
- Supports programs in Agricultural Education, Business, Marketing, and Computer Education, Family and Consumer Sciences, Technology and Engineering, Health Science Technology.

- Programs are supported through state and federal grants designed to supplement CTE programs. Allowable expenditures for these grants include: Instructional materials, instructional equipment (capital outlay), supplements of salary to ensure affordability of qualified instruction, tutorial services, and improvement of instruction activities.
- The Fr. Co. RDS for CTE funds provide supplemental funds for (K-8) Career Development programs at Akin CCSD 91, Benton CCSD 47, Christopher CUSD 99, Ewing-Northern CCSD 115, Frankfort CUSD 168, Sesser-Valier CUSD 196, Thompsonville CUSD 174, and Zeigler-Royalton CUSD 188. A program began in 2013-14 school year that provides for 7-8 graders in the county the Career Cruising on-line career exploration software and licenses.
- Conducts Workshops and hosts ISBE-sponsored professional development for educators in Franklin and Jefferson Counties per the CTE/Perkins Programs of Study requirements.
- FCRDS for CTE prepares and submits to Illinois State Board of Education various reports regarding program operation, assessment, and improvement.
- Submits required information to ISBE regarding Vocational classes being offered—student participation information is now being submitted by individual schools.
- A new Family and Consumer Sciences Program (Home Ec., Culinary Arts, Child Care, etc.), including new FCS Lab, has been added to Christopher High School, and Horticulture class has been added to Frankfort Comm. High School for the 2015-16 school year.

Grants Managed and Status for FY 2016

<u>\$255,691</u> CTEI Grant	Allotment shows a slight decrease from last year's original application amount, likely due to a modest decrease in student enrollment in CTE classes.
Amended to \$259,172 for CTEI	Additional \$3,481 captured through recent amendment, approved 10/2015. All monies have been received from ISBE for this program.
<u>\$78,220</u> in Federal Perkins Grant	This federal allotment represents an approximate <u>\$5,000 increase</u> in last year's amount. All monies have been received from ISBE for this program.

- All Franklin County high schools have received their allotment figures for funds to be spent on CTE programming for FY 16.
- Per Intergovernmental Coop Agreement regulations and Board of Control authorization, CTE Director Hopkins published notice of Joint Agreement Budget hearing 30 days in advance of hearing. Hearing was conducted at 10 a.m. on 8/11/15, in Room 23 of Regional Office of Education 21.
- This office scheduled 1st quarterly meeting of BOC on Thursday, 9/3/15. Meeting took place at Buzz Restaurant with all BOC member schools represented.
- Betty Musgrave, Programs of Study/Partnerships for College and Career Success Coordinator, is now facilitating the 16th Annual Southern Illinois Builders Association's Southern Illinois Construction Trades Career Expo, held at DuQuoin State Fairgrounds on 10/6-10/8/15.
- Other activities and staff development workshops scheduled to date include: Family and Consumer Sciences Ed teacher update—9/24 at J.A. Logan, 5-8 p.m.; Business Ed teacher update—9/28; Math Connections Workshop--10/2; Career Expo—10/7-9; Student Services (Counselors) meeting w Williamson Co.—10/15; Career Cruising Wkshp—11/5; Connections Math Wkshp—12/9; Writer's Workbench—1/28/16; School visits to Building Trades classes at Carlisle High School and Mater Dei High school by CTE employee Brian Rick and two county superintendents—2/11/16.
- On April 7, 2016, FCRDS received a check for **\$30,000** from the Robert G. Burton Charitable Foundation to purchase and stock with tools/equipment a Construction Trades Mobile Unit. This mobile unit will be used for the FCRDS Construction Trades Initiative set to begin when the 2016-2017 school year begins in August. The program will be housed initially at Benton High School. To date, students from Sesser-Valier High School, Christopher High School and Benton High School are enrolled in the Construction Trades class, which will meet the first two periods of the day. FCRDS employee Brian Rick will teach the class, and will also teach an AUTO-CAD (Computer Assisted Drafting) class at Frankfort Community High School in the afternoon. FCRDS is grateful to Mr. Burton for his generosity and interest in Career and Technical Education. During April and May, Brian Rick and FCRDS Director George Hopkins met with construction trades students participating in this inaugural program.
- Per Intergovernmental Agreement, the governing document of FCRDS, all quarterly Board of Control meetings have taken place for FY 16, those being on September 3, 2015, December 10, 2015, April 7, 2016, and June 9, 2016.

Star Quest Regional Safe School Program

- Final enrollment at Johnston City Center – **2**.
- Total number of students served this year – **27**.
- Final enrollment at Metropolis Center – **6**.
- Total number of students served this year – **15**.

Project ECHO Alternative School

- Final enrollment at Johnston City Campus – 59.
- Total number of students served this year – 177.
- Graduates of Project ECHO Class of 2016 - 14.

ECHO Juvenile Detention Center Program (contracted with Benton CHSD 103 and Benton CCSD 47)

Technology Program

- ROE is currently re-evaluating technology support and in-service programs for schools in ROE 21 in the light of diminished funding.

Coats for Kids, Inc.

- Co-hosted successful Golf Scramble with Egyptian Building Trades to raise funds for late Fall needs in July.
- Coordinating distribution of funds to schools in Area VI.

KIDS Foundation Program (coordinated through ROE) (# June 1 – June 30 / Year to Date)

- Families served in Franklin and Williamson Counties – 0 / 117.

Franklin-Williamson ROE 21 Office Staff July 1, 2015 – June 30, 2016

Name	Home	Title
Franklin County Office		
Matt Donkin	Fr	Reg. Supt.
Janis Thomas	Fr	Clerical
Suzanne Willmore	Fr	Office Mgr. / Licensure
Rhonda Huff	Fr	Accounting / Int. Control
Mandy Horn	W	Director Prof. Dev./Licensure
Scott McBride	S	Network Specialist (Retire 5/31)
TBD	TBD	Network Specialist
Sharon Winkler	Jf	Voc. Sp. Pop. Dir. (Resign 8/15)
Angie Forby	Fr	Truancy
Brian Rick	W	Voc. Sp. Pop. Dir. (Begin 10/15)
Shlonda Horton	Jf	SSOS DAT Coach (Part-Time)
George Hopkins	W	Vocational System (Part-Time)
Betty Musgrave	W	Prog. of Study Crd. (Part-Time)
Williamson County Office		
Tim Bleyer	W	Asst. Reg Supt. (88 days)
Elaine Little	W	Asst. Reg Supt. (78 days)
Paul Oldani	W	Asst. Reg Supt. (95 days)
Martha Head	S	Community Prev. Resources Direct
David Lustenberger	W	Community Prev. Res. Project Mgr.
Lindsay Edmonds	Ja	Com.Prev.Res. PrevSpec.(Res 12/31)
Kate West	Un	Com.Prev.Res. PrevSpec.(Bg. 1/16)
Johna Schullian	W	Comptroller/Office Mgr
Colton Foster	W	Clerical / Truancy
Sandra Hubbard	Fr	Clerical
Christine Laser	Ja	SSOS DAT Coach
Kevin Junk	Ja	SSOS DAT Coach (Begin 9/25/15)
Mickey Sullivan	W	Hmless Grnt (Prt-time) Began 8/15)
Johnson County Office		
Britney McClellan	Jo	Cleric (Split w/ Ma.Co.-Bgn 11/15) (Part-time as of 5/31/16)
David Stewart	Jo	Truancy (Part-time Began 8/15).
Massac County Office		
Janice Barrett	Ma	Clerical
James Haley	Ma	Truancy (Part-time - Began 8/15)
Steve Karraker	M	Homeless Liaison (P-T Began 12/1)

Name	Home	Title
Project ECHO Alternative School		
Lorie LeQuatte	W	Principal
Jeff Bink	Fr	Asst. Principal
Deanna Morris	Fr	Administrative Assistant
Traci Stroud	W	Secretary
Brad Cullum	W	H.S. Instructor - Math
Gina Grant	W	H.S. Instructor
Kim Howard	W	H.S. Instructor
Susan Roberson	Fr	Jr. Hi. Instructor
Jim Toms	Fr	H.S. Instructor
Ken Joggerst	-	H.S. Instructor (Part-time)
Mario Allois	Fr	Custodian (Part-time)
ECHO Detention Center Program		
Lori Ray	Fr	Instructor
Ryan Ashmore	W	Instructor (Resign 1/16)
Jeff Hammonds	Fr	Instructor (Began 2/16)
Anthony Bechelli	Fr	Instructor
STAR Quest Academy Regional Safe School N/S		
<i>Lorie LeQuatte</i>	<i>W</i>	<i>Director</i>
<i>Jeffrey Bink</i>	<i>W</i>	<i>Assistant Director</i>
Deanna Houseworth	Fr	Instructor - North Campus
Kaleigh Minton	W	Instructor - North Campus
Jeremy Holley	Ma	Instr. - South Campus (Bgn. 10/15)
TBA	Ma	Teacher Aide - South Campus

Regional Superintendent and Assistants are paid by the State.

Employees shown in **Purple** are County employees.

Employees shown in **Maroon** are County funded employees.

Employees in **Green** are additions since July 1.

Employees in **Red** are resignations since July 1.

All others are paid from state or federal grant funds or from General State Aid.

Total on June 30, 2016:

Full-time: 30

To Be Filled: 2

Part-time: 13

Activities Conducted by ROE Personnel July 1, 2016 – Present

The Franklin-Johnson-Massac-Williamson County ROE serves schools in the following districts and cooperatives:

Akin CCSD 91	Ewing-Northern CCSD 115	New Simpson Hill SD 32
Benton CCSD 47	Frankfort CUSD 168	Sesser-Valier CUSD 196
Benton CHSD 103	Goreville CUSD 1	Vienna ESD 55
Buncombe SD 43	Herrin CUSD 4	Vienna HSD 13-3
Cartersville CUSD 5	Johnston City CUSD 1	Thompsonville CUSD 174
Christopher CUSD 99	Joppa-Maple Grove CUSD 38	Zeigler-Royalton CUSD 188
Crab Orchard CUSD 3	Marion CUSD 2	
Cypress SD 64	Massac CUSD 1	

Five County Regional Vocational System
Franklin County Regional Delivery System for Career and Technical Education
Franklin-Jefferson Special Education District
JAMP Special Education Services
Williamson County Education Services (Special Education / CTE / Early Childhood)

Truancy (# July 1 – August 31)

**** Staff includes Angie Forby, David Stewart, James Haley, and Colton Foster. ****

**** The Truant Alternative and Optional Education Program (TAOEP) grant which ROE #21 uses to operate its truancy programs is written in conjunction with the Alexander-Jackson-Perry-Pulaski-Union ROE #30/Franklin-Williamson Cooperative. ****

Franklin County (# July 1 – August 31)

- Currently searching for a Truancy Officer after Mrs. Forby resigned from the ROE for another opportunity.
- No individual letters have been sent to students as of August 31.
- A plan with common steps was discussed for all four counties and presented.
- Forms used for the Truancy program were being developed to distribute.
- Plans made for Truancy Officer is visiting individual schools.
- Plans made for Truancy Officer to work with other legal and social program officials to address current requests.

Johnson County (# July 1 – August 31)

- No individual letters have been sent to students as of August 31.
- Met with the other three ROE 21 Truancy Officers.
- A plan with common steps was discussed for all four counties and presented.
- Forms used for the Truancy program are being updated to distribute.
- Truancy Officer is visiting individual schools.
- Truancy Officer is working with other legal and social program officials to address current requests.

Massac County (# July 1 – August 31)

- Currently searching for a Truancy Officer after Mr. Haley retired from the ROE.
- No individual letters have been sent to students as of August 31.
- A plan with common steps was discussed for all four counties and presented.
- Forms used for the Truancy program were being developed to distribute.
- Plans made for Truancy Officer is visiting individual schools.
- Plans made for Truancy Officer to work with other legal and social program officials to address current requests.

Williamson County (# July 1 – August 31)

- No individual letters have been sent to students as of August 31.
- Met with the other three ROE 21 Truancy Officers.
- A plan with common steps was discussed for all four counties and presented.
- Forms used for the Truancy program are being updated to distribute.
- Truancy Officer is visiting individual schools.
- Truancy Officer is working with other legal and social program officials to address current requests.

Teacher Certification Activity for both counties (July 1, 2016 – August 31, 2016)

- ROE #21 works with the Illinois State Board of Education with Educator Licensure. ISBE officially issues all licensure documents. The statistics taken from their Information System include totals for the 2015-2016 school year of:
 - > Educators Registered – 152.
 - > Licenses Registered – 159.
 - > Substitute Teachers Registered – 42.
 - > Licenses Issued – 59.
 - > Endorsements Granted – 3.

- > Paraprofessional Licenses Issued – 23.
- > Administrators Employed – 81.
- > Teachers Employed – 364.
- > School Service Personnel Employed – 59.
- As of August 31, 2016, there were 194 Teachers Verified as Eligible to Substitute in ROE 21 Schools.

Fingerprinting Services for Background Checks (# July 1 – August 31)

Franklin County (Available first week of each month)

- Served – 27.

Williamson County (Available last 3 weeks of each month)

- Served – 141.

Johnson County (Available Mondays and Fridays)

- Served – 0.

Massac County (Available Tuesdays through Thursdays)

- Served – 76.

GED Testing – Computer Based – Given at John A. Logan College (# July 1 – August 31)

- Numbers of people attending test sessions – 0.
- Certificates earned – 0.

School Bus Driver Training (# July 1 – August 31)

- Trainings have been hosted in all 4 counties.
- Initial Trainings Held – 6.
- Drivers Served in Initial Training Classes – 57.
- Refresher Trainings Held – 3.
- Drivers Served in Refresher Trainings – 8.

Ex-officio Secretary for the Regional Board of School Trustees

- Current members include President: Larry Mizzell (Jo. Co.); John Gardner, Jr. and David Goss (Fr. Co.); Sue Barfield and Todd Sumner (Ma. Co.); and Shawn Tuthill (Wm. Co.).
- A hearing was held at the regular meeting 7/11 in Marion.

McKinney/Vento Federal Homeless Grant Personnel

***ROE 21 is the Fiscal Agent for this federal grant in the southern 27 counties that make up Area VI of the Illinois Association of Regional Superintendents of Schools (IARSS)*

- Homeless Students Identified since July 1, 2016:
 - ***Reports have not uploaded into the state system as of August 31.***
 - > ROE #21 – 0.
 - Franklin – 0.
 - Johnson – 0.
 - Massac – 0.
 - Williamson – 0.
 - > Area VI – 0.

ROE 21 Advisory Board

- Board formation is in the process of being re-organized after consolidation.
- Needs Assessment information gathered in preparation for a meeting.

Professional Development (Outside of SSOS-related work which includes free PD):

- Planning and scheduling for events are on-going at this time.

SSOS Grant Program (State-wide System of Support)

The Franklin-Williamson Regional Office of Education #21 was awarded the SSOS Fiscal Agent Grant for FY14 for Area VI of the IARSS. This grant period began 7/1/2013.

- The Illinois Center for School Improvement under the guidance of the American Institute of Research and ISBE named hired Cheryl Patterson-Dreyer as Interim Area Assistant Director to lead District Liaisons Angie Mills, and Joy Battagliotti. They work through the facilities of ROE 21.
- ROE 21 was authorized by IL CSI and ISBE to hire 2 District Assistance Team Coaches. Hired were Kevin Junk and Shlonda Horton.
- Through the Statewide System of Support Fiscal Agent Grant, ROE #21 worked to provide foundational services to districts throughout Area VI. There are seven initiatives targeted throughout this grant. Those initiatives are: Rising

Star/ Continuous Improvement Planning; English Language Arts (ELA); Math; Teacher Evaluation; Balanced Assessment; Family Engagement and Science

- The Regional Superintendent is a member of one of the initiative's Core Planning Teams at the State level.
- Two Area Coordinators are in place for each of the five initiatives for a limited number of days. They participated in a State-Level training for each initiative and will have conference calls throughout this year. Several State-wide trainings have taken place since July. The Area Coordinators will be training ROE level Service Providers in Area VI. Up to two representatives from each ROE in Area VI will continue to attend this training. The ROE Service Providers will take this training back to districts and schools in their respective regions. ROE 21 is proceeding with planning and holding trainings throughout the fiscal year

Health and Life Safety

- Personnel issued 1 Certificate of Completion for school construction in Franklin County.
- Personnel conducted a walk through inspection and issued a 1 Certificate of Occupancy in Williamson County.
- Personnel communicated with schools regarding Annual Review meetings and inspections to take place with the Office of the State Fire Marshal.

Community Prevention Resources

- This grant was funded beginning 7/1/12.
- This is a direct service sub-grant of Franklin-Williamson ROE 21.
- Funded for 3 FTE: Dave Lustenberger, Director; Kate West, Project Manager; and Kelly Kerley, Prevention Specialist. Lustenberger became Director on July 1 while Kerley began in August.
- Purpose of grant:
 - > Increase the availability of high-quality prevention services that have the greatest potential to impact factors that contribute to ATOD consumption and consequences of 11-18-year-olds.
- ROE 21 has been funded to provide PRESCRIBED evidence based services in **Franklin, Williamson, and Saline Counties**. These services are limited to:
 - > Communication Campaign targeting youth (Implementation Phase) at Central Jr. High School in West Frankfort, and Harrisburg Middle School in Harrisburg. This is the continuation of a program already being implemented in these schools.
 - > Communication Campaign targeting youth (Implementation Phase) at Eldorado Middle School.
 - > Communication Campaign targeting communities (Implementation Phase) in Franklin County, Saline County, and the City of Marion.
 - > Creation of Underage Drinking Coalitions in Franklin, Williamson, and Saline Counties. The goal is to utilize the coalition to expand our reach of service even further to schools and communities.
- Based on recommendations from SAMHSA, the Department will focus on the Strategic Prevention Framework and Coalitions. It is their hope that these coalitions will be able to sustain efforts at a community level.
- Major emphasis is placed on efforts to curb underage drinking, as data indicates this to be the greatest substance abuse problem with youth.
- Works in partnership with the Center for Prevention Research and Development (U of I Chicago) to promote the participation of Illinois schools in the Illinois Youth Survey (IYS).
- Works in partnership with the Illinois Liquor Control Commission (ILCC) to ensure Illinois' compliance with the federal SYNAR regulations. These regulations require all states to reduce the sale of tobacco products to minors by enacting and enforcing minimum-age tobacco laws. CPR staff accompanies ILCC staff on vendor compliance checks in southern Illinois upon request.

Franklin County Regional Delivery System for Career and Technical Education

- ROE serves as Fiscal Agent for the cooperative.
- George Hopkins, Director.
- Betty Musgrave – Partnerships for College and Career Success/Programs of Study Coordinator (retired/working on 500-hour basis).
- Brian Rick, Credit Generation Technician, Prof Development facilitator, and Special Populations Coordinator will be the FCRDS Building Trades and CAD drafting instructor for the 2016-17 school year.
- Serves the following high schools: Benton Consolidated H.S., Christopher H.S., Frankfort Community H.S., Sesser-Valier H.S., Thompsonville H.S., and Zeigler-Royalton H.S.
- Supports programs in Agricultural Education, Business, Marketing, and Computer Education, Family and Consumer Sciences, Technology and Engineering, Health Science Technology.
- Programs are supported through state and federal grants designed to supplement CTE programs. Allowable expenditures for these grants include: Instructional materials, instructional equipment (capital outlay), supplements of salary to ensure affordability of qualified instruction, tutorial services, and improvement of instruction activities.

- The Fr. Co. RDS for CTE funds provide supplemental funds for (K-8) Career Development programs at Akin CCSD 91, Benton CCSD 47, Christopher CUSD 99, Ewing-Northern CCSD 115, Frankfort CUSD 168, Sesser-Valier CUSD 196, Thompsonville CUSD 174, and Zeigler-Royalton CUSD 188. A new program for 2013-14 school year is that of providing for 7-8 graders in the county the Career Cruising on-line career exploration software and licenses.
- Conducts Workshops and hosts ISBE-sponsored professional development for educators in Franklin and Jefferson Counties per the CTE/Perkins Programs of Study requirements.
- FCRDS for CTE prepares and submits to Illinois State Board of Education various reports regarding program operation, assessment, and improvement.
- Submits required information to ISBE regarding Vocational classes being offered—student participation information is now being submitted by individual schools.

Grants Managed and Status for FY 2016

<u>\$255,691</u> CTEI Grant	Allotment shows a slight decrease from last year's original application amount, likely due to a modest decrease in student enrollment in CTE classes.
Amended to \$259,172 for CTEI	Additional \$3,481 captured through recent amendment, approved 10/2015. All monies have been received from ISBE for this program.
<u>\$78,220</u> in Federal Perkins Grant	This federal allotment represents an approximate <u>\$5,000 increase</u> in last year's amount. All monies have been received from ISBE for this program.

Grants Managed and Status for FY 2017

<u>\$251,423</u> CTEI Grant	Allotment shows a decrease from last year's original and amended application amount, but we may see additional monies to become available as they did last year. This grant has been approved by ISBE. No funds yet received.
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<u>\$90,636</u> in Federal Perkins Grant	This federal allotment represents a \$12,416 increase in last year's amount. This grant has been approved by ISBE. No funds yet received.
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- All Franklin County high schools will soon receive their allotment figures for funds to be spent on CTE programming for FY 17.
- Per Intergovernmental Coop Agreement regulations and Board of Control authorization, CTE Director Hopkins published notice of Joint Agreement Budget on review 30 days in advance of hearing. Hearing was conducted at 10 a.m. on 8/11/16, in Room 23 of Regional Office of Education 21.
- Thus far, FCRDS has planned and delivered one professional development program—at Benton High School on 9-13-16, which updated teachers on the use of Writer's Workbench software/license designed to improve writing instruction.

Star Quest Regional Safe School Program

- Current enrollment at Johnston City Campus – **11**.
- Total number of students served this year – **11**.
- Current enrollment at Metropolis Campus – **1**.
- Total number of students served this year – **1**.

Project ECHO Alternative School

- Current enrollment at Johnston City Campus – **64**.
- Total number of students served this year – **72**.

ECHO Juvenile Detention Center Program (contracted with Benton CHSD 103 and Benton CCSD 47)

- Current enrollment at Franklin County Juvenile Detention Center – **21**.

Technology Program

- ROE is currently re-evaluating technology support and in-service programs for schools in ROE 21 in the light of diminished funding.

Coats for Kids, Inc.

- Co-hosted successful Golf Scramble with Egyptian Building Trades to raise funds for late Fall needs in July.
- Coordinating distribution of funds to schools in Area VI.

KIDS Foundation Program (coordinated through ROE) (# July 1 – August 31)

- Families served in Franklin and Williamson Counties – **7**.

Franklin-Williamson ROE 21 Office Staff July 1, 2016 – Present

Name	Home	Title
Franklin County Office		
Matt Donkin	Fr	Reg. Supt.
Janis Thomas	Fr	Clerical
Suzanne Willmore	Fr	Office Mgr. / Licensure
Rhonda Huff	Fr	Accounting / Int. Control
Mandy Horn	W	Director Prof. Dev./Licensure
Chad Milligan	W	Network Specialist -Begin Full 9/16
Angie Forby	Fr	Truancy (Retire 8/16)
TBD	Fr	Truancy
Brian Rick	W	Voc. Sp. Pop. Dir. / Bldg Trades
Shlonda Horton	Jf	SSOS DAT Coach (Part-Time)
George Hopkins	W	Vocational System (Part-Time)
Betty Musgrave	W	Prog. of Study Crd. (Part-Time)
Williamson County Office		
Tim Bleyer	W	Asst. Reg Supt. (88 days)
Elaine Little	W	Asst. Reg Supt. (78 days)
Paul Oldani	W	Asst. Reg Supt. (95 days)
David Lustenberger	W	Community Prev. Resources Director
Kate West	Un	Community Prev. Res. Project Mgr.
Kelly Kerley	Fr	Com.Prev.Res.Prev.Spec.(Bg. 8/16)
Johna Schullian	W	Comptroller/Office Mgr
Alton Foster	W	Clerical / Truancy
Andrea Hubbard	Fr	Clerical
Christine Laser	Ja	SSOS DAT Coach
Kevin Junk	Ja	SSOS DAT Coach
Mickey Sullivan	W	Homeless Grnt (Part-time)
Johnson County Office		
Britney McClellan	Jo	Cleric (Split w/ Ma.Co.-Bgn 11/15) (Part-time as of 5/31/16)
Sheila Meredith	Jo	Clerical (Begin 8/29/16)
David Stewart	Jo	Truancy (Part-time)
Massac County Office		
Janice Barrett	Ma	Clerical
James Haley	Ma	Truancy (Part-time - Retired 6/30)
TBD	Ma	TBD
Steve Karraker	M	Homeless Liaison (P-T Began 12/1)

Name	Home	Title
Project ECHO Alternative School		
Lorie LeQuatte	W	Principal
Jeff Bink	Fr	Asst. Principal
Deanna Morris	Fr	Administrative Assistant
Traci Stroud	W	Secretary
Brad Cullum	W	H.S. Instructor - Math (Rsn 8/16)
Christina Couty	S	H.S. Instructor - Math (Bgn.9/16)
Gina Grant	W	H.S. Instructor
Kim Howard	W	H.S. Instructor
Susan Roberson	Fr	Jr. Hi. Instructor
Jim Toms	Fr	H.S. Instructor
Ken Joggerst	-	H.S. Instructor (Part-time)
Mario Allois	Fr	Custodian (Part-time)
ECHO Detention Center Program		
Lori Ray	Fr	Instructor
Jeff Hammonds	Fr	Instructor (Began 2/16)
Anthony Bechelli	Fr	Instructor
STAR Quest Academy Regional Safe School N/S		
Lorie LeQuatte	W	Director
Jeffrey Bink	W	Assistant Director
Deanna Houseworth	Fr	Instructor - North Campus
Kaleigh Minton	W	Instructor - North Campus
Jeremy Holley	Ma	Instructor - South Campus
TBA	Ma	Teacher Aide - South Campus

Regional Superintendent and Assistants are paid by the State.

Employees shown in **Purple** are County employees.

Employees shown in **Maroon** are County funded employees.

Employees in **Green** are additions since July 1.

Employees in **Red** are resignations since July 1.

All others are paid from state or federal grant funds or from General State Aid.

Total on August 19, 2016:

Full-time: 31

To Be Filled: 3

Part-time: 12

