

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2011

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Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

February 19, 2013

INDEPENDENT AUDITORS' REPORT

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Franklin County Government, Illinois' management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2013, on our consideration of 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* and should be considered in assessing the results of our audit.

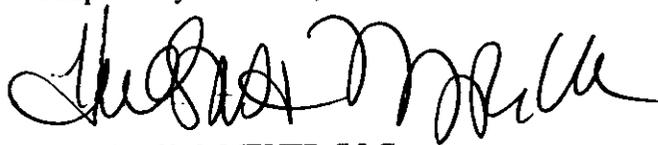
Franklin County Board
February 19, 2013
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Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 42 through 55 and the IMRF Schedule of Funding Progress on page 41 be presented 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.

Franklin County Government has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary and the Governmental Accounting Standards Board require to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin County Government, Illinois' financial statements as a whole. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2011

		<u>PRIMARY GOVERNMENT</u> <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$	42,770
Documentary stamps inventory		9,647
Prepaid expenses		111,837
Sales tax receivable		240,453
Income tax receivable		370,284
Salary reimbursements receivable		107,001
Other receivables		584,108
Due from other funds		827,069
<u>RESTRICTED ASSETS</u>		
Cash and cash equivalents		8,327,843
<u>CAPITAL ASSETS</u>		
Land		110,250
Buildings		9,309,840
Equipment		6,373,887
Infrastructure		18,884,163
Furniture & fixtures		388,906
Software		115,940
Accumulated depreciation		(27,538,400)
<u>TOTAL ASSETS</u>	\$	<u>18,265,598</u>
 <u>LIABILITIES AND NET POSITION</u>		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$	673,473
Due to others		164,912
General ledger overdrafts		279,861
Current portion of long-term lease		21,600
Current portion of long-term debt		98,981
<u>NONCURRENT LIABILITIES</u>		
Obligation for compensated absences		1,038,566
Noncurrent portion of long-term lease		18,025
Noncurrent portion of long-term debt		2,860,101
<u>TOTAL LIABILITIES</u>	\$	<u>5,155,519</u>
 <u>NET POSITION</u>		
Unrestricted	\$	(291,565)
Restricted		8,716,140
Investment in capital assets, net of related debt		4,685,504
<u>TOTAL NET POSITION</u>	\$	<u>13,110,079</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, 2011**

	PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT	EXPENSES			PRIMARY GOVERNMENTAL ACTIVITIES
GOVERNMENTAL ACTIVITIES				
General and administrative	\$ 4,617,759	\$ 1,233,711	\$ -	\$ 995,489
Debt interest payments	146,893	-	-	(146,893)
Public safety	5,962,567	1,384,389	-	(4,447,644)
Judiciary and court related	1,287,596	293,063	-	(994,533)
Transportation	2,729,135	-	-	(422,881)
Public health and welfare	107,892	2,306,254	-	(107,892)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 14,851,842	\$ 2,911,163	\$ -	\$ (5,124,354)
TOTAL PRIMARY GOVERNMENT	\$ 14,851,842	\$ 2,911,163	\$ -	\$ (5,124,354)
GENERAL REVENUES AND TRANSFERS				
Taxes:				
Property taxes				\$ 2,513,172
Mobile home privilege taxes				23,452
Payments in lieu of taxes				237,413
Salary and expense reimbursements				1,892,232
Interest income on investments				74,831
Interest, penalties and costs				66,584
Other expense reimbursements				508,225
Transfers in and out				394,584
TOTAL GENERAL REVENUES AND TRANSFERS				\$ 5,710,493
CHANGE IN NET POSITION				\$ 586,139
NET POSITION - BEGINNING OF YEAR				12,523,940
NET POSITION - END OF YEAR				\$ 13,110,079

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, 2011

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS **\$ 9,463,140**

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	9,309,840
Equipment	6,373,887
Infrastructure	18,884,163
Furniture & fixtures	388,906
Software	115,940
Accumulated depreciation	(27,538,400)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,959,081)

- 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. (1,038,566)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION **\$ 13,110,079**

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

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2011

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 785,404

Amounts reported for governmental activities in the statement of activities are different because:

- Governmental funds report Capital outlay as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period. 664,000

- Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds. (974,682)

- Under the modified accrual basis of accounting used in the governmental funds financial statements, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. 94,699

- Current year change in accrued compensated absences 16,718

CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES \$ 586,139

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

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2011**

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	COUNTY HIGHWAY GENERAL	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL		
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,770	\$ 42,770
Inventory	-	-	-	-	-	-	9,647	9,647
Prepaid expenses	-	-	-	-	-	-	111,836	111,836
Sales tax receivable	240,453	-	-	-	-	-	240,453	240,453
Income tax receivable	370,284	-	-	-	-	-	370,284	370,284
Salary reimbursements receivable	105,795	-	-	-	350,629	-	150,413	105,795
Other receivables	84,382	-	-	-	-	-	344,176	585,424
Due from other funds	409,834	600,000	115,503	47,224	-	-	-	1,516,737
Restricted assets:								
Cash and cash equivalents	-	1,750,989	918,432	1,295,399	5,667	4,357,356	-	8,327,843
TOTAL ASSETS	\$ 1,210,748	\$ 2,350,989	\$ 1,033,935	\$ 1,342,623	\$ 356,296	\$ 5,016,198	\$ 11,310,789	\$ 11,310,789
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 91,170	\$ 45,276	\$ 19,087	\$ 264,869	\$ 16,511	\$ 136,876	\$ 573,789	\$ 573,789
General ledger overdraft	27,679	-	-	-	-	252,181	279,860	279,860
Lease payable	-	-	-	-	-	39,625	39,625	39,625
Due to other funds	609,527	-	-	-	-	116,309	725,836	725,836
Accrued salaries	112,771	-	-	-	-	112,199	224,970	224,970
Due to others	-	-	-	-	-	3,569	3,569	3,569
TOTAL LIABILITIES	\$ 841,147	\$ 45,276	\$ 19,087	\$ 264,869	\$ 16,511	\$ 660,759	\$ 1,847,649	\$ 1,847,649
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,440	\$ 8,440	\$ 8,440
Restricted fund balance	-	2,305,713	1,014,848	1,077,754	-	4,309,385	8,707,700	8,707,700
Committed fund balance	-	-	-	-	339,785	37,614	377,399	377,399
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	369,601	-	-	-	-	-	369,601	369,601
TOTAL FUND BALANCE	\$ 369,601	\$ 2,305,713	\$ 1,014,848	\$ 1,077,754	\$ 339,785	\$ 4,355,439	\$ 9,463,140	\$ 9,463,140
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,210,748	\$ 2,350,989	\$ 1,033,935	\$ 1,342,623	\$ 356,296	\$ 5,016,198	\$ 11,310,789	\$ 11,310,789

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, 2011**

	MAJOR FUNDS					JUVENILE DETENTION CENTER	NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	COUNTY HIGHWAY GENERAL	FEDERAL AID MATCHING	COUNTY GENERAL		OTHER GOVERNMENTAL	GOVERNMENTAL	
REVENUES									
General property tax	\$ 1,068,156	-	\$ 410,570	\$ 165,915	-	-	\$ 868,531	\$ 2,513,172	
Mobile home privilege tax	10,365	-	3,854	1,550	-	-	7,683	23,452	
Payment in lieu of tax	229,940	-	2,822	1,135	-	-	3,516	237,413	
Personal property replacement tax	208,078	-	-	-	-	-	-	208,078	
Sales tax	1,081,949	-	-	-	-	-	-	1,081,949	
Use tax	199,305	-	-	-	-	-	-	199,305	
Income tax	1,061,881	-	-	-	-	-	-	1,061,881	
Salary reimbursements	361,306	-	-	-	-	-	-	361,306	
Fees for services	422,394	-	-	-	-	867,245	1,504,981	2,794,620	
Interest, penalties and costs	74,831	-	-	-	-	-	-	74,831	
Interest income	725	-	-	-	10,704	-	-	11,429	
Reimbursement of expenditures	130,109	16,183	3,867	-	10,704	-	35,104	1,044,256	
Miscellaneous receipts	18,063	201,711	120,844	-	-	919	28,654	351,522	
Federal financial assistance	29,130	19,616	53,490	230,780	-	-	508,740	537,870	
State and local financial assistance	69,698	-	-	-	-	1,556,296	2,428,950	4,054,944	
TOTAL REVENUES	\$ 4,965,930	\$ 237,510	\$ 595,447	\$ 410,084	\$ 410,084	\$ 2,424,460	\$ 5,977,751	\$ 14,611,182	
EXPENDITURES									
General and administrative	\$ 1,743,844	-	-	-	-	-	2,329,469	\$ 4,073,313	
Public safety	3,092,276	-	-	-	-	1,491,455	1,313,522	5,897,253	
Public health and welfare	-	-	-	-	-	-	107,893	107,893	
Judiciary and court related	890,677	-	-	-	-	-	413,558	1,304,235	
Transportation	-	304,159	988,159	41,255	-	-	1,341,036	2,674,609	
Debt service payments	241,590	-	-	-	-	-	-	241,590	
Capital outlay	-	30,946	88,575	386,330	-	-	158,149	664,000	
TOTAL EXPENDITURES	\$ 5,968,387	\$ 335,105	\$ 1,076,734	\$ 427,585	\$ 427,585	\$ 1,491,455	\$ 5,663,627	\$ 14,962,893	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,002,457)	\$ (97,595)	\$ (481,287)	\$ (17,501)	\$ (17,501)	\$ 933,005	\$ 314,124	\$ (351,711)	
OTHER FINANCING SOURCES (USES)									
Operating transfers in	\$ 2,700,515	\$ 450,000	\$ 498,739	\$ -	\$ -	\$ 6,000	\$ 1,136,768	\$ 4,792,022	
Operating transfers out	(1,126,721)	(450,000)	(80,436)	-	-	(906,876)	(1,090,874)	(3,654,907)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,573,794	\$ -	\$ 418,303	\$ -	\$ -	\$ (900,876)	\$ 45,894	\$ 1,137,115	
CHANGE IN FUND BALANCE	\$ 571,337	\$ (97,595)	\$ (62,984)	\$ (17,501)	\$ (17,501)	\$ 32,129	\$ 360,018	\$ 785,404	
FUND BALANCE, BEGINNING OF YEAR	(201,736)	2,403,308	1,077,832	1,095,255	1,095,255	307,656	3,995,421	8,677,736	
FUND BALANCE, END OF YEAR	\$ 369,601	\$ 2,305,713	\$ 1,014,848	\$ 1,077,754	\$ 1,077,754	\$ 339,785	\$ 4,355,439	\$ 9,463,140	

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

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2011

<u>ASSETS</u>	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
Cash and cash equivalents	\$ 5,405,733	\$ 408,193	\$ 63,528	\$ 5,877,454
Other receivables	12,058			12,058
Due from other funds	-	145,421		145,421
Due from others	26,015,568			26,015,568
TOTAL ASSETS	\$ 31,433,359	\$ 553,614	\$ 63,528	\$ 32,050,501
<u>LIABILITIES AND NET POSITION</u>				
LIABILITIES				
Tax available for distribution	\$ 4,901,736	-	-	\$ 4,901,736
Due to other funds	935,332	990		936,322
Fiduciary funds due others	2,127,316	63,821	154	2,191,291
Deferred charges	23,480,291			23,480,291
TOTAL LIABILITIES	\$ 31,444,675	\$ 64,811	\$ 154	\$ 31,509,640
NET POSITION				
Held in trust	\$ (11,316)	\$ 488,803	\$ 63,374	\$ 540,861
TOTAL NET POSITION	\$ (11,316)	\$ 488,803	\$ 63,374	\$ 540,861
TOTAL LIABILITIES AND NET POSITION	\$ 31,433,359	\$ 553,614	\$ 63,528	\$ 32,050,501

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, 2011**

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	-	508,041	-	508,041
Mobile home privilege tax	-	4,524	-	4,524
Payment in lieu of tax	-	3,312	-	3,312
Fines and fees	1,112,927	-	97,865	1,210,792
Interest income	6,824	337	22	7,183
Reimbursements	16,441	483,709	-	500,150
Federal financial assistance	-	-	-	-
State and local financial assistance	-	-	-	-
Miscellaneous	107,346	-	-	107,346
TOTAL ADDITIONS	\$ 1,243,538	\$ 999,923	\$ 97,887	\$ 2,341,348
DEDUCTIONS				
General and administrative	113,726	863,473	101,619	1,078,818
Judiciary and court related	255	-	-	255
TOTAL DEDUCTIONS	\$ 113,981	\$ 863,473	\$ 101,619	\$ 1,079,073
CHANGE IN NET POSITION	\$ 1,129,557	\$ 136,450	\$ (3,732)	\$ 1,262,275
OTHER FINANCING SOURCES (USES)				
Operating transfers in	291	-	-	291
Operating transfers out	(1,136,188)	-	(1,217)	(1,137,405)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,135,897)	\$ -	\$ (1,217)	\$ (1,137,114)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ (6,340)	\$ 136,450	\$ (4,949)	\$ 125,161
NET POSITION, BEGINNING OF YEAR	(4,976)	352,353	68,323	415,700
NET POSITION, END OF YEAR	\$ (11,316)	\$ 488,803	\$ 63,374	\$ 540,861

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, 2011

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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, 2011.

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, 2011

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, County Highway 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, County Highway 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, 2011

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, 2011

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, 2011.

- **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, 2011

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.

County Highway General Fund – The County Highway General 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, 2011

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 \$23,480,291. for 2011 payable 2012 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2011 that will not be billed or received until after November 30, 2011. This nonexchange transaction has been recorded in the Tax Collector's fund, which is reported as a Trust Fund. The installment due dates for the 2011 payable 2012 real estate taxes are typically around September 1, and October 1, of each calendar year.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Major revenue sources susceptible to accrual include: sales and use taxes, property taxes, hotel/motel taxes, franchise 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 2010 payable 2011 real estate tax installment was due on or before approximately September 1, 2011 and the second installment was due on or before approximately October 1, 2011. The County receives its portion of significant distributions of tax receipts approximately one month after these due dates.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2011 is recorded as a long-term liability in the government-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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 February 19, 2013, the date of this report.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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.

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, 2011, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$13,968,207. The cumulative bank balance of these cash and investment deposits was \$13,920,494. 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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONTINUED)

County at fiscal year-end. The following further categorizes the deposits held as of November 30, 2011 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, 2011, the government's bank balance of \$13,920,494. was exposed to custodial credit risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 5,208	\$ -
FDIC Insured	1,562,216	1,976,714
Covered by collateralized or pledged securities	12,400,783	11,943,780
Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 13,968,207</u>	<u>\$ 13,920,494</u>

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 treasurers 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, 2011, the County had several certificates of deposit, which are considered cash equivalents, and no investments.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

C. Reconciliation

The following is a reconciliation of the County's deposit and investment balances as of November 30, 2011 for the primary government:

	Cash & Cash Equivalents & Overdrafts	Investments	Restricted Assets	Total Governmental Funds Balance Sheet
Cash and cash equivalents	\$ (237,090)	\$ -	\$ 8,327,843	\$ 8,090,753
Total	\$ (237,090)	\$ -	\$ 8,327,843	\$ 8,090,753
		Governmental Funds Balance Sheet	Fiduciary Funds Statement of Fiduciary Net Assets	Total
Cash and cash equivalents, net		\$ (237,090)	\$ 5,877,454	\$ 5,640,364
Restricted assets - cash and cash equivalents		8,327,843	-	8,327,843
Total		\$ 8,090,753	\$ 5,877,454	\$ 13,968,207

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2011 is as follows:

<u>Governmental Activities:</u>	November 30, 2010	Additions	Dispositions	November 30, 2011
<i>Capital assets not being depreciated:</i>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
Total capital assets not being depreciated:	\$ 110,250	\$ -	\$ -	\$ 110,250
<i>Capital assets being depreciated:</i>				
Buildings	\$ 9,309,840	\$ -	\$ -	\$ 9,309,840
Infrastructure - Road	10,455,906	8,826	-	10,464,732
Infrastructure - Bridges	8,419,431	-	-	8,419,431
Equipment - General	1,171,845	655,174	-	1,827,019
Equipment - Highway	1,802,342	-	-	1,802,342
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	639,135	-	-	639,135
Equipment - Office	1,050,835	-	-	1,050,835
Automobiles	824,351	-	-	824,351
Furniture & Fixtures	388,906	-	-	388,906
Software	115,940	-	-	115,940
Total capital assets being depreciated:	\$ 34,408,736	\$ 664,000	\$ -	\$ 35,072,736

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Less accumulated depreciation for:

Buildings	\$ 5,543,810	\$ 452,335	\$ -	\$ 5,996,145
Infrastructure - Road	9,589,109	42,490	-	9,631,599
Infrastructure - Bridges	5,996,288	182,660	-	6,178,948
Equipment - General	946,885	66,813	-	1,014,917
Equipment - Highway	1,495,322	98,904	-	1,594,226
Equipment - Voting	210,742	19,438	-	230,180
Equipment - Public Safety	631,101	13,054	-	644,155
Equipment - Office	1,014,799	24,051	-	1,038,850
Automobiles	671,235	56,366	-	727,601
Furniture & Fixtures	362,142	10,582	-	372,724
Software	102,285	7,989	-	110,274
<u>Total accumulated depreciation:</u>	<u>\$ 26,563,718</u>	<u>\$ 974,682</u>	<u>\$ -</u>	<u>\$ 27,539,619</u>
<u>Total capital assets being depreciated, net:</u>	<u>\$ 7,845,018</u>	<u>\$ (310,682)</u>	<u>\$ -</u>	<u>\$ 7,533,117</u>
 <u>Governmental activities capital assets, net:</u>	 <u>\$ 7,955,268</u>	 <u>\$ (310,682)</u>	 <u>\$ -</u>	 <u>\$ 7,643,367</u>

Depreciation Expense

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>	
General government	\$ 626,994
Public safety	13,052
Judiciary & court related	10,582
Transportation	324,054
	<hr/>
<u>Total depreciation expense</u>	<u>\$ 974,682</u>

Capital Outlay Additions Reconciliation:

Capital outlay additions per Note 4 above	\$ 664,000
<u>Capital outlay purchases per the fund financial statements</u>	<u>\$ 664,000</u>

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2011 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds-Nonmajor	\$ 265,686
	Trust Funds	144,148
		<hr/>
		\$ 409,834

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special County Bridge	General Fund	\$ 600,000
		<u>\$ 600,000</u>
Other Governmental Funds - Nonmajor Funds	General Fund	\$ 9,527
	Other Governmental Funds-Nonmajor	450,816
	Trust Funds	162,727
		<u>\$ 623,070</u>
Trust Funds	Other Governmental Funds-Nonmajor	\$ 29,254
		<u>\$ 29,254</u>
 <u>Total Interfund Receivables and Payables as Presented in the Fund Financial Statements</u>		 <u>\$ 1,662,158</u>

Reconciliation of Fund Financial Statements with Trust Funds:

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 1,516,737
Interfund Receivables - Trust Funds	145,421
<u>Total Interfund Receivables</u>	<u>\$ 1,662,158</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$ 725,836
Interfund Payables - Trust Funds	936,322
<u>Total Interfund Payables</u>	<u>\$ 1,662,158</u>

Interfund receivables and payables by fund at November 30, 2011 are as follows:

<u>Fund</u>	<u>November 30, 2011</u>	
	<u>Receivable</u>	<u>Payable</u>
Child Support	\$ 50	\$ -
Circuit Clerk	-	144,148
County Clerk	3,814	39,456
County Clerk Trust	-	13,226
County Highway	115,503	-

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

<u>Fund</u>	<u>November 30, 2011</u>	
	<u>Receivable</u>	<u>Payable</u>
Court Automation	\$ 8,912	\$ -
Court Security	9,600	-
Document Storage	8,812	-
Drug Enforcement	25	-
DUI Enforcement	434	25
Federal Aid Matching	47,224	-
Fringe Benefits	621	-
General Fund	409,834	609,527
Geographic Information Systems	8,626	-
Health Insurance	4,000	-
IMRF	63,205	990
IMRF Trust	82,216	-
Indemnity	240	-
Insurance	130,136	-
Joint Bridge	47,917	-
Law Library	745	-
911	-	58,258
Police Vehicle	68	-
Probation	9,066	-
Recording & Computer	1,816	-
Rental Housing	198	-
Sheriff's Fees	-	7,234
Social Security	107,924	-
Special County Bridge	600,000	-
Tax Collector	-	777,958
Victim Assistance	-	11,336
Youth Diversion	1,172	-
<u>Total</u>	<u>\$ 1,662,158</u>	<u>\$ 1,662,158</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, 2011, the County General Fund incurred a material interfund payable due to the Special County Bridge Fund in the amount of \$600,000. 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, 2011, the balance on this internal fund borrowing was \$600,000.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

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, 2011 was \$7,944,972. and \$4,985,890., 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. The debt will be fully paid on August 29, 2025. This debt agreement financed \$3,370,365. for 20 years at 4.80% interest. The debt agreement calls for quarterly payments of \$60,397.49 to be made to Peoples National Bank for 20 years.

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

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2011 follows:

	November 30, 2010	Additions	Deductions	November 30, 2011	Principal Amounts Due in One Year
Compensated Absences	\$ 1,055,284	\$ -	\$ (16,718)	\$ 1,038,566	Undeterminable
Detention Center Loan	3,053,779	-	(94,697)	2,959,082	98,981
911 Equipment Lease	59,839	-	(20,214)	39,625	0
Total	\$ 4,168,902	\$ -	\$(131,629)	\$ 4,037,273	\$ 98,981

B. Future Debt Service Requirements

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

Juvenile Detention Center Loan

Dated: August 29, 2005

Interest Rate: 4.8%

Original Principal: \$3,370,365

Maturity Date: August 29, 2025

<i>Year Ending November 30,</i>	Principal	Interest	Total
2012	\$ 98,981	\$ 142,609	\$ 241,590
2013	104,296	137,294	241,590
2014	109,465	132,125	241,590
2015	114,890	126,700	241,590
2016	120,234	121,356	241,590
2017-2021	698,329	509,621	1,207,950
2022-2025	1,712,887	217,142	1,930,029
Total	\$ 2,959,082	\$ 1,386,847	\$ 4,345,929

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 6 LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements (Concluded)

Franklin County 911 Equipment Lease

Dated: September 16, 2008

Interest Rate: 6.70%

Original Principal: \$96,384

Maturity Date: July 22, 2013

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 21,600	\$ 1,798	\$ 23,398
2013	18,025	382	18,407
<u>Total</u>	<u>\$ 39,625</u>	<u>\$ 2,180</u>	<u>\$ 41,805</u>

Total all borrowings:

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 120,581	\$ 144,407	\$ 264,988
2013	122,321	137,676	259,997
2014	109,465	132,125	241,590
2015	114,890	126,700	241,590
2016	120,234	121,356	241,590
2017-2021	698,329	509,621	1,207,950
2022-2025	1,712,887	217,142	1,930,029
<u>Total</u>	<u>\$ 2,998,707</u>	<u>\$ 1,389,027</u>	<u>\$ 4,387,734</u>

The Statement of Net Position reflects an amount to be provided for long-term debt totaling \$2,998,707. \$2,878,126. is presented as a noncurrent liability and \$120,581. is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2011 the County incurred \$146,893. 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. The equipment leases payments are paid by the 911 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS

GASB 50 Implementation

For the year ended November 30, 2011, Franklin County Government adopted GASB 50 and accordingly, the defined benefit pension plan is reported in the revised GASB 50 format. GASB 50 is effective for periods beginning after June 15, 2007, except for requirements related to the use of the entry age actuarial cost method for the purpose of reporting a surrogate funded status and funding progress of plans that use the aggregate actuarial cost method, which are effective for periods for which the financial statements and RSI contain information resulting from actuarial valuations as of June 15, 2007, or later. In the initial year of implementation, defined benefit pension plans and sole and agent employers that use the aggregate actuarial cost method to determine the ARC are required to present elements of information in the schedule of funding progress using the entry age actuarial cost method as of the most recent actuarial valuation date. In subsequent years, the County will add to that schedule information as of subsequent actuarial valuation dates until the requirements of Statements 25 and 27, as amended, with regard to the minimum number of years or actuarial valuations to be included have been met.

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 2011 was 9.34% of payroll for Regular IMRF, and 17.45% of payroll for SLEP of annual covered payroll. The employer annual required contribution rate for calendar year 2011 was 11.17% for Regular members and 20.14% for SLEP members. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For calendar year ended December 31, 2011, Franklin County Government's actual contributions for pension cost for Regular members were \$444,127 and \$130,251 for SLEP members. Its required contribution for calendar year 2011 for Regular members were \$531,146 and \$150,330 for SLEP members. annual pension cost of \$159,619. for Regular IMRF and \$118,117. for SLEP was equal to the County's required and actual contributions.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

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>			
12/31/11	531,146	84%	\$0
12/31/10	518,759	78%	0
12/31/09	159,619	100%	0
<u>SLEP</u>			
12/31/11	150,330	87%	\$0
12/31/10	151,343	89%	0
12/31/09	118,117	100%	0

The required contribution for 2011 was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 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, 2009 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, 2011, the most recent actuarial valuation date, the Regular plan was 78.14% funded. The actuarial accrued liability for benefits was \$11,284,371 and the actuarial value of assets was \$8,817,840, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,466,531. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$4,755,109 and the ratio of the UAAL to the covered payroll was 52 percent.

SLEP IMRF

As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 65.53% funded. The actuarial accrued liability for benefits was \$3,224,803 and the actuarial value of assets was \$2,113,067, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,111,736. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$746,426 and the ratio of the UAAL to the covered payroll was 149 percent.

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

NOTE 9 EMPLOYEES' INSURANCE

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 10 DEFICIT NET POSITION

Deficit net position reported in the governmental funds financial statements are as follows:

- Transportation Grant - Deficit net position of (\$15,165). is the result of revenues inadequate to cover expenses.
- Victim Assistance Grant - Deficit net position of (\$636). is the result of revenues inadequate to cover expenses.
- EMA Donation - Deficit net position of (\$511). is the result of revenues inadequate to cover expenses.
- Payroll Withholding - Deficit net position of \$97. is the result of revenues inadequate to cover expenses.
- Sheriff's Fees - Deficit net position of (\$1,807). is the result of revenues inadequate to cover expenses.
- Pet Overpopulation - Deficit net position of (\$473.) is the result of revenues inadequate to cover expenses.
- Fringe Benefit - Deficit net position of (\$937.) is the result of revenues inadequate to cover expenses.
- Child Support - Deficit net position of (\$29,528.) is the result of revenues inadequate to cover expenses.
- Fire Construction Grant - Deficit net position of (\$83,098.) is the result of revenues inadequate to cover expenses.
- Meth ISU Grant - Deficit net position of (\$4,091.) is the result of revenues inadequate to cover expenses.
- Hazardous Materials Grant - Deficit net position of (12,092.) is the result of revenues inadequate to cover expenses.

Deficit net position reported in the fiduciary funds financial statements are as follows:

- County Clerk Tax Redemption - Deficit net position of (\$5,074.) is the result of revenues inadequate to cover expenses.
- Tax Objections - Deficit net position of - is the result of revenues inadequate to cover expenses.
- Forfeiture Redemptions - Deficit net position of - is the result of revenues inadequate to cover expenses.
- Circuit Clerk - Deficit net position of (\$2.) is the result of revenues inadequate to cover expenses.

NOTE 11 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 12 CONTINGENCIES

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 13 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, 2011, 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 14 PENDING LITIGATION

As of the date of this report, there were two pending cases against the County for which they are uninsured. Legal counsel is of the belief that the outcome for the County will be unfavorable for both cases. The first case has a potential exposure of \$0 - \$30,000 against the County and the second case has a potential exposure of \$0 - \$5,000 against the County.

NOTE 15 GENERAL LEDGER OVERDRAFTS

The following funds had general ledger overdraft balances as of November 30, 2011:

<u>Fund Description</u>	<u>Amount</u>
Child Support	\$ 29,578
Meth ISU Grant	4,091
Fire Construction Grant	83,098
Hazardous Materials Grant	12,092
Insurance	108,969
Transportation	14,353
General Fund	<u>27,680</u>
<u>Total Overdrafts</u>	<u>\$ 279,861</u>

NOTE 16 INTERFUND TRANSFERS

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

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, Sheriff, and States Attorney. All other interfund transfers made during the fiscal year ended November 30, 2011 are also listed below:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 16 INTERFUND TRANSFERS (CONTINUED)

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Major Fund - Juvenile Detention	\$ 906,876
	Major Fund - Special County Bridge	450,000
	Other Governmental Funds - Nonmajor	207,450
	Trust Funds	1,136,189
		<u>\$ 2,700,515</u>
Juvenile Detention	Other Governmental Funds - Nonmajor	\$ 6,000
		<u>\$ 6,000</u>
Other Governmental Funds - Nonmajor	General Fund	\$ 1,126,721
	Trust funds	1,217
	Other Governmental Funds - Nonmajor	957,860
		<u>\$ 2,085,798</u>
Trust & Agency Funds	General Fund	\$ -
		<u>\$ -</u>
<u>Total Interfund Transfers</u>		<u>\$ 4,792,313</u>
 <i><u>Reconciliation of Fund Financial Statements with Trust Funds:</u></i>		
Total Transfers In Presented in the Fund Financial Statements		\$ 4,792,022
Transfers In - Trust Funds		291
<u>Total Transfers In</u>		<u>\$ 4,792,313</u>
Total Transfers Out Presented in the Fund Financial Statements		\$ 3,654,907
Transfers Out - Trust Funds		1,137,406
<u>Total Transfers Out</u>		<u>\$ 4,792,313</u>

Summary by Fund

Transfers in and out by fund at November 30, 2011 are as follows:

<u>Fund</u>	<u>November 30, 2011</u>	
	<u>Transfers from</u>	<u>Transfers to</u>
Animal Control	\$ 32,446	\$ -
Circuit Clerk	1,136,189	-
Court Automation	12,450	-
Court Document Storage	11,676	-
County Clerk	345,133	67,500
County Highway	80,436	498,739
Fringe Benefits	-	912,107

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 16 INTERFUND TRANSFERS (CONCLUDED)

<u>Fund</u>	<u>November 30, 2011</u>	
	<u>Transfers from</u>	<u>Transfers to</u>
General Fund	\$ 1,126,721	\$ 2,700,515
Geographic Information Systems	6,656	-
Insurance	23,782	121,279
Juvenile Detention	906,876	6,000
Motor Fuel Tax	473,000	-
911	11,969	-
Payroll Withholding	-	23,782
Recycling	-	12,100
Sheriff's Fees	132,684	-
Social Security Administration	5,998	-
Special County Bridge	450,000	450,000
Tourism	1,217	-
Township Motor Fuel Tax	25,739	-
Transportation Grant	9,341	-
TVA	-	291
<u>Total</u>	<u>\$ 4,792,313</u>	<u>\$ 4,792,313</u>

NOTE 17 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2011. 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, 2011 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$1,081,949
Income Tax	1,061,881
Personal Property Replacement Tax	208,078
Use Tax	199,305
State and local financial assistance	4,054,944
<u>Total received from the State of Illinois</u>	<u>\$6,606,157</u>

NOTE 18 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 19 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, 2011, the Highway General Fund received \$498,739. in rent income from other Highway Funds that has been disclosed in the financial statements as transfers in from other funds.

NOTE 20 GASB #54 FUND BALANCE REPORTING

GASB Statement No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions

Governments are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required.

In March 2009, the Governmental Accounting Standards Board (GASB) approved Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (Statement). Certain of the significant changes in the Statement will require the following:

Fund balances for each of the County's governmental funds (General Fund, Special County Bridge Fund, Juvenile Detention Center Fund, County Highway Fund, Federal Aid Matching Fund, special revenue funds, capital projects funds, and debt service funds) will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance*—amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.
- *Restricted fund balance*—amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.
- *Committed fund balance*—amounts that can be spent only for specific purposes determined by a formal action of the government's highest level of decision-making authority. The Franklin County Board is the highest level of authority. Changes to committed fund balances must be made by a majority vote of the Franklin County Board.
- *Assigned fund balance*—amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.
- *Unassigned fund balance*—amounts that are available for any purpose; positive amounts may be reported only in the County's General Fund.

The Statement also establishes several new presentation and disclosure requirements, including requirements related to stabilization arrangements (i.e., "rainy day" amounts).

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONTINUED)

In addition, the Statement clarifies the definitions of the various types of governmental funds. Interpretations of certain terms within the new definition of special revenue funds may affect which activities the County may report in special revenue funds.

The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that may be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Details on Nonspendable, Restricted and Committed Fund Balances:

MAJOR FUNDS

Restricted Fund Balances - Restricted by Illinois Compiled Statutes

Special County Bridge	\$ 2,305,713
County General Highway	1,014,848
Federal Aid Matching	1,077,754
	<u>\$ 4,398,315</u>

Committed Fund Balances - Committed by resolution or action by the Board

Juvenile Detention	<u>\$ 339,785</u>
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NONMAJOR FUNDS

Nonspendable - Inventories

County Clerk Fees - Document Stamp Inventory Balance	<u>\$ 8,440</u>
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Restricted Fund Balances - Restricted by Illinois Compiled Statutes

Joint Bridge	\$ 759,057
Motor Fuel Tax	972,613
Township Bridge	106,951
Township Motor Fuel	625,532
911	400,354
Court Security	156,206
Probation Services	89,991
Social Security	280,849
Insurance	66,312
Court Automation	130,741
Court Document Storage	196,731
Recording & Computer	15,381

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONTINUED)

Tax Sale Automation	\$ 58,419
Social Security Administration	-
Victim Impact	18,239
DUI Enforcement	7,025
Geographic Information Systems	153,073
Animal Control	1,000
Sheriff County Forfeiture	7,676
States Attorney Drug Forfeiture	14,366
Youth Diversion Program	73,193
Death Certificate Surcharge	-
Rental Housing Support	5,764
Law Library	6,837
Indemnity	97,370
Cyber Crimes	2,100
Sex Offender Fees	1,718
Police Vehicle	7,614
Circuit Clerk Op Add-On	2
USMS Equitable Sharing	30,250
Mobile Home Tax Sale Automation	1,469
Indemnity Mobile Home	6,098
Drug Enforcement	1,930
County Clerk Fees	(1,815)
Sheriff's Fees	(1,807)

Total Restricted Fund Balances - Restricted by Illinois Compiled Statutes

\$ 4,291,239

Restricted Fund Balances - Restricted by Grant Agreements

National School Lunch Program	\$ 45
Recycling Program	12,092
Shocap	55
Transportation Grant	(15,165)
Victim Assistance Grant	(637)
Pet Overpopulation Grant	(473)
Child Support	(29,528)
Meth ISU Grant	(4,091)
IL Public Risk Safety Grant	2,412
Hazardous Materials Grant	(12,092)
Meth Pilot Project	101,318
Sheriff's Grant	19,987

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2011

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONCLUDED)

HAVA Phase II Grant	\$ -
Meth After Care IV	-
Mulkeytown Grant	-
IESMA Grant	-
Cops Meth Control Grant	14,504
Meth After Care III	4,866
Fire Construction Grant	(83,098)
Meth After Care Program II	84
Meth After Care VI	7,867
<u>Total Restricted Fund Balances - Restricted by Grant Agreements</u>	<u>\$ 18,146</u>
<u>Total Restricted Funds - Nonmajor Funds</u>	<u>\$ 4,309,385</u>
<u>Committed Fund Balances - Committed by resolution or action by the Board</u>	
Drug Donation	\$ 5,357
Animal Control Donation	46,800
Fringe Benefit	(937)
Health Insurance	4,000
States Attorney Contingency	214
EMA Donation	(511)
Payroll Withholding	(59,091)
County Jail Lease	32,678
Coroner Fees	9,104
<u>Total Committed Fund Balances - Committed by resolution or action by the Board</u>	<u>\$ 37,614</u>

Classifications - For the classification of fund balances, Franklin County Government considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, Franklin County Government considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Stabilization Arrangements - Franklin County Government does not have a stabilization arrangement or stabilization funds. As of November 30, 2011 there are no stabilization funds available.

Minimum Fund Balance Policy - Franklin County Government does not have a policy for maintaining a minimum fund balance amount in any funds.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2011

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>						
12/31/11	8,817,840	11,284,371	2,466,531	78.14%	4,755,109	51.87%
12/31/10	8,174,651	10,653,576	2,478,925	76.73%	4,737,528	52.33%
12/31/09	8,353,971	10,682,525	2,328,554	78.20%	4,626,650	50.33%
<u>SLEP</u>						
12/31/11	2,113,067	3,224,803	1,111,736	65.53%	746,426	148.94%
12/31/10	2,580,255	3,619,482	1,039,227	71.29%	828,371	125.45%
12/31/09	3,477,634	4,541,888	1,064,254	76.57%	781,196	136.23%

Regular IMRF

On a market value basis, the actuarial value of assests as of December 31, 2011 is \$8,355,112. On a market basis, the funded ratio would be 74.04%.

SLEP IMRF

On a market value basis, the actuarial value of assests as of December 31, 2011 is \$1,973,643. On a market basis, the funded ratio would be 61.20%.

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, 2011

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	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 941,000	\$ 941,000	\$ 1,006,360	\$ 65,360
Income tax	1,227,000	1,227,000	1,056,397	(170,603)
Personal property replacement tax	196,000	196,000	244,762	48,762
Use tax	190,000	190,000	200,328	10,328
Inheritance tax	20,000	20,000	-	(20,000)
States Attorney's salary reimbursement	144,677	144,677	108,508	(36,169)
Supervisor of Assessment's salary reimbursement	22,785	22,785	20,333	(2,452)
Public Defender salary reimbursement	60,000	60,000	49,995	(10,005)
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	23,500	23,500	29,130	5,630
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	687,600	687,600	941,287	253,687
Payments in lieu of tax	125,000	125,000	215,973	90,973
Interest, penalties and costs	75,000	75,000	74,831	(169)
Overdue fines	-	-	-	-
General Fund interest income - all general fund accounts	7,100	7,100	7,024	(76)
County Clerk - fees	300,000	300,000	290,999	(9,001)
Sheriff - fees	128,000	128,000	131,694	3,694
Police training	4,500	4,500	9,466	4,966
Leads	-	-	-	-
Circuit Clerk - clerk fees	320,000	320,000	345,324	25,324
Circuit Clerk - fines	665,000	665,000	758,089	93,089
Circuit Clerk - jail fees	-	-	2,008	2,008
Circuit Clerk - arrestee medical cost fees	10,000	10,000	10,682	682
Circuit Clerk - STD test fees	-	-	78	78
Court fund fees	56,000	56,000	53,665	(2,335)
States Attorney - fees	40,000	40,000	47,957	7,957
Public Defender - fees	-	-	-	-
County Treasurer - fees	24,000	24,000	18,502	(5,498)
Supervisor of Assessment - fees	2,000	2,000	3,578	1,578
Animal control fees	36,000	36,000	24,764	(11,236)
Animal registration fees	35,000	35,000	32,446	(2,554)
Coroner's morgue fees	2,000	2,000	-	(2,000)
Liquor license fees	5,000	5,000	6,630	1,630
Franchise fees	5,000	5,000	3,984	(1,016)
Flood control	119,000	119,000	112,659	(6,341)
Indemnity fund overage	60,000	60,000	20,000	(40,000)
Refunds/overpayments	300	300	2,306	2,006
Juvenile detention center housing	468,158	468,158	389,630	(78,528)
Holding out of county prisoners	2,000	2,000	-	(2,000)
Federal detention services	150,000	150,000	95,389	(54,611)
Street value fines	175	175	(12)	(187)
Excess TIF	-	-	-	-
Building permit fees	1,600	1,600	2,150	550
Miscellaneous income	35,000	35,000	495,189	460,189
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Insurance reimbursements	5,000	5,000	2,707	(2,293)
Probation insurance reimbursements	-	-	-	-

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, 2011

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Receipts (Concluded):				
Transfers, Reimbursements, and Miscellaneous Receipts				
Restitution medical expense reimbursements	\$ 2,000	\$ 2,000	\$ 4,408	\$ 2,408
State of Illinois reimbursement for Election judges salaries	7,000	7,000	15,390	8,390
SSA collection	400	400	3,400	3,000
Reimbursement - gas and transportation	5,000	5,000	11,006	6,006
Reimbursement - food detention center	50,000	50,000	-	(50,000)
Reimbursement-IPCSA for Asst Evening Reporting	-	-	-	-
Supt of Schools reimbursement	72,764	72,764	40,549	(32,215)
Hamilton County Probation reimbursement	-	-	-	-
Corps of Eng & RL patrol	20,500	20,500	26,395	5,895
Reimbursement from 911 all dispatch grant salaries	138,000	138,000	133,289	(4,711)
Reimbursement from State's Attorney for violent services	36,050	36,050	36,733	683
Dispatcher - City of Benton	90,000	90,000	90,000	-
Violent services reimbursement grant	21,168	21,168	18,780	(2,388)
Juvenile Detention Center fiscal year 2006 operating loss recover	186,025	186,025	186,025	-
State's Attorney fees supplement	-	-	-	-
Total Receipts	\$ 6,822,302	\$ 6,822,302	\$ 7,380,787	\$ 558,485
Disbursements:				
Total for all County Offices	\$ 6,822,302	\$ 6,822,302	\$ 7,047,859	\$ (225,557)
Total Disbursements	\$ 6,822,302	\$ 6,822,302	\$ 7,047,859	\$ (225,557)
Excess (Deficit) of Receipts over Disbursements	\$ -	\$ -	\$ 332,928	\$ 332,928
			(201,736)	
Fund Balance, Beginning of year			238,409	
Modified accrual basis of accounting adjustments				
Fund Balance (GAAP), End of year			\$ 369,601	
General County				
Personal Services				
911 salary	\$ 100,500	\$ 100,500	\$ 105,363	\$ (4,863)
911 part-time salary	33,000	33,000	28,653	4,347
Sick pay and vacation pay out	2,000	2,000	55,894	(53,894)
Hospitalization insurance	742,000	742,000	671,803	70,197
Total Personal Services	\$ 877,500	\$ 877,500	\$ 861,713	\$ 15,787
Contractual Services				
Postage expense	\$ 50,000	\$ 50,000	\$ 53,101	\$ (3,101)
Accounting services	55,000	55,000	66,281	(11,281)
Computer, phone and internet	2,344	2,344	1,028	1,316
Legal services	15,000	15,000	18,022	(3,022)
Total Contractual Services	\$ 122,344	\$ 122,344	\$ 138,432	\$ (16,088)
Outside Contracts				
Comp maintenance software/Harris	\$ 12,000	\$ 12,000	\$ 13,999	\$ (1,999)
Comp maintenance software/Devnet	44,212	44,212	44,212	-
Comp maintenance - hardware	35,000	35,000	35,107	(107)
Computer supplies	5,000	5,000	99	4,901
Greater Egypt Planning Comm	9,755	9,755	9,755	-
Franklin County share to ROE	29,206	29,206	-	29,206
Detention loan payment	241,590	241,590	241,590	-
Total Outside Contracts	\$ 376,763	\$ 376,763	\$ 344,762	\$ 32,001

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, 2011

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Commodities				
Office supplies (copy machine)	\$ 40,000	\$ 40,000	\$ 26,604	\$ 13,396
Total Commodities	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 26,604</u>	<u>\$ 13,396</u>
Other Expenses				
Transfer-PPRT and others	\$ 30,000	\$ 30,000	\$ 42,334	\$ (12,334)
Miscellaneous	600	600	500	100
Donations	15,000	15,000	12,000	3,000
Loan payment to County Highway	-	-	450,000	(450,000)
Total Other Expenses	<u>\$ 45,600</u>	<u>\$ 45,600</u>	<u>\$ 504,834</u>	<u>\$ (459,234)</u>
Total General County	<u>\$ 1,462,207</u>	<u>\$ 1,462,207</u>	<u>\$ 1,876,345</u>	<u>\$ (414,138)</u>
County Board				
Personal Services				
Salary-Board Chairman	\$ 13,200	\$ 13,200	\$ 13,200	\$ -
Per diem- salary Board Member	57,600	57,600	57,599	1
County Board Secretary	24,348	24,348	24,348	-
Total Personal Services	<u>\$ 95,148</u>	<u>\$ 95,148</u>	<u>\$ 95,147</u>	<u>\$ 1</u>
Contractual Services				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,924	\$ (324)
Board travel	3,000	3,000	532	2,468
Telephone	1,500	1,500	-	1,500
Publication and printing	2,500	2,500	1,755	745
Total Contractual Services	<u>\$ 10,600</u>	<u>\$ 10,600</u>	<u>\$ 6,211</u>	<u>\$ 4,389</u>
Commodities				
Office supplies	\$ 2,000	\$ 2,000	\$ 1,506	\$ 494
Total Commodities	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,506</u>	<u>\$ 494</u>
Other Expenses				
Transfer -Recycling Program 17	\$ 13,300	\$ 13,300	\$ 12,100	\$ 1,200
Miscellaneous	500	500	730	(230)
Total Other Expenses	<u>\$ 13,800</u>	<u>\$ 13,800</u>	<u>\$ 12,830</u>	<u>\$ 970</u>
Capital outlay				
Building improvements	\$ 5,000	\$ 5,000	\$ 312	\$ 4,688
Polling place maintenance	1,000	1,000	-	1,000
Total Capital Outlay	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 312</u>	<u>\$ 5,688</u>
Total County Board	<u>\$ 127,548</u>	<u>\$ 127,548</u>	<u>\$ 116,006</u>	<u>\$ 11,542</u>
County Clerk				
Personal Services				
Salary-elected officer	\$ 45,453	\$ 45,453	\$ 52,751	\$ (7,298)
Salary-full time	159,000	159,000	144,875	14,125
Salary-part time/overtime	1,000	1,000	1,877	(877)
Total Personal Services	<u>\$ 205,453</u>	<u>\$ 205,453</u>	<u>\$ 199,503</u>	<u>\$ 5,950</u>
Contractual Services				
Telephone	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Travel	2,000	2,000	132	1,868
Register birth & death	500	500	323	177
Revenue stamps	\$ 45,000	\$ 45,000	\$ 30,000	\$ 15,000

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, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Restoration of records	1,000	1,000	205	795
Total Contractual Services	\$ 51,500	\$ 51,500	\$ 30,660	\$ 20,840
Commodities				
Office supplies	\$ 12,000	\$ 12,000	\$ 14,404	\$ (2,404)
Total Commodities	\$ 12,000	\$ 12,000	\$ 14,404	\$ (2,404)
Total County Clerk	\$ 268,953	\$ 268,953	\$ 244,567	\$ 24,386
County Treasurer				
Personal Services				
Salary-elected officer	\$ 45,453	\$ 45,453	\$ 52,751	\$ (7,298)
Salary-full time	107,620	107,620	107,628	(8)
Salary-part time/overtime/budget prep	18,900	18,900	9,151	9,749
Total Personal Services	\$ 171,973	\$ 171,973	\$ 169,530	\$ 2,443
Contractual Services				
Telephone	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Travel	2,000	2,000	-	2,000
Restoration of records	1,000	1,000	-	1,000
Publication and printing	9,000	9,000	11,541	(2,541)
Total Contractual Services	\$ 15,500	\$ 15,500	\$ 11,541	\$ 3,959
Commodities				
Office supplies and equipment	\$ 6,000	\$ 6,000	\$ 3,501	\$ 2,499
Total Commodities	\$ 6,000	\$ 6,000	\$ 3,501	\$ 2,499
Total County Treasurer	\$ 193,473	\$ 193,473	\$ 184,572	\$ 8,901
Circuit Clerk				
Personal Services				
Salary-elected officer	\$ 51,453	\$ 51,453	\$ 52,913	\$ (1,460)
Salary-full time	153,317	153,317	158,235	(4,918)
Salary-part time/overtime	20,000	20,000	13,759	6,241
Total Personal Services	\$ 224,770	\$ 224,770	\$ 224,907	\$ (137)
Contractual Services				
Travel	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Total Contractual Services	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Commodities				
Office expenses	\$ 11,000	\$ 11,000	\$ 10,086	\$ 914
Total Commodities	\$ 11,000	\$ 11,000	\$ 10,086	\$ 914
Total Circuit Clerk	\$ 237,770	\$ 237,770	\$ 234,993	\$ 2,777
Sheriff				
Personal Services				
Salary-elected officer	\$ 51,946	\$ 51,946	\$ 59,244	\$ (7,298)
Salary-full time	1,497,401	1,497,401	1,474,886	22,515
Salary-part time	80,000	80,000	52,673	27,327
Salary-Rend Lake patrol	16,000	16,000	15,810	190
Salary-holiday pay	113,864	113,864	106,432	7,432
Salary-overtime	127,800	127,800	146,267	(18,467)
Total Personal Services	\$ 1,887,011	\$ 1,887,011	\$ 1,855,312	\$ 31,699

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, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Contractual Services				
Maintenance-vehicles	\$ 40,000	\$ 40,000	\$ 26,756	\$ 13,244
Maintenance-equipment	10,000	10,000	9,049	951
Telephone	25,000	25,000	260	24,740
Travel	3,000	3,000	448	2,552
Postage and postage meter	4,000	4,000	3,514	486
Leads	5,300	5,300	5,270	30
Training	10,000	10,000	26,809	(16,809)
Medical	120,000	120,000	113,938	6,062
Housing	80,000	80,000	61,358	18,642
Food	210,000	210,000	167,282	42,718
Total Contractual Services	\$ 507,300	\$ 507,300	\$ 414,684	\$ 92,616
Commodities				
Office supplies	\$ 13,000	\$ 13,000	\$ 11,871	\$ 1,129
Gas/oil and transportation	50,000	50,000	76,637	(26,637)
Operating supplies offices	4,200	4,200	4,391	(191)
Uniforms-officers	25,000	25,000	30,479	(5,479)
Photography supplies	1,500	1,500	-	1,500
Total Commodities	\$ 93,700	\$ 93,700	\$ 123,378	\$ (29,678)
Other Expenses				
Miscellaneous	\$ 750	\$ 750	\$ 525	\$ 225
Officer expense-bonds	3,500	3,500	2,939	561
Total Other Expenses	\$ 4,250	\$ 4,250	\$ 3,464	\$ 786
Capital outlay				
Facilities, equipment/search/rescue	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Facilities, supplies-merit BD	1,000	1,000	-	1,000
Facilities, supplies-fire range	2,000	2,000	1,890	110
Facilities, equipment	14,000	14,000	3,197	10,803
Inmate supplies	15,000	15,000	9,069	5,931
Vehicles, radios-new cars-strip	-	-	24,250	(24,250)
Total Capital Outlay	\$ 36,000	\$ 36,000	\$ 42,406	\$ (6,406)
Total Sheriff	\$ 2,528,261	\$ 2,528,261	\$ 2,439,244	\$ 89,017
Coroner				
Personal Services				
Salary-elected official	\$ 24,500	\$ 24,500	\$ 24,337	\$ 163
Salary-part time	9,400	9,400	9,360	40
Salary-jurors	1,500	1,500	-	1,500
Total Personal Services	\$ 35,400	\$ 35,400	\$ 33,697	\$ 1,703
Contractual Services				
Telephone	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Travel	1,750	1,750	423	1,327
Maintenance-vehicles	500	500	641	(141)
Other professional service/report-deputy	4,500	4,500	2,475	2,025
Total Contractual Services	\$ 8,250	\$ 8,250	\$ 3,539	\$ 4,711
Medical				
Autopsy expenses	\$ 55,000	\$ 55,000	\$ 59,594	\$ (4,594)
Total Medical	\$ 55,000	\$ 55,000	\$ 59,594	\$ (4,594)

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, 2011

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Commodities				
Office supplies	\$ 1,000	\$ 1,000	\$ 1,199	\$ (199)
Total Commodities	\$ 1,000	\$ 1,000	\$ 1,199	\$ (199)
Other Expenses				
Miscellaneous/Refunds	\$ 100	\$ 100	\$ -	\$ 100
Total Other Expenses	\$ 100	\$ 100	\$ -	\$ 100
Total Coroner	\$ 99,750	\$ 99,750	\$ 98,029	\$ 1,721
Superintendent of Regional Education Services				
Personal Services				
Salary-full time	\$ 72,764	\$ 72,764	\$ 69,965	\$ 2,799
Total Personal Services	\$ 72,764	\$ 72,764	\$ 69,965	\$ 2,799
Contractual Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Total Contractual Services	\$ -	\$ -	\$ -	\$ -
Total Superintendent of Schools	\$ 72,764	\$ 72,764	\$ 69,965	\$ 2,799
State's Attorney				
Personal Services				
Salary-elected officer	\$ 164,500	\$ 164,500	\$ 166,508	\$ (2,008)
Salary-full time	79,685	79,685	82,110	(2,425)
Salary-Assistant State's Attorney	163,590	163,590	154,471	9,119
Salary-Violent Crime	36,050	36,050	37,383	(1,333)
Salary-Violent Crime Advocate	21,168	21,168	19,820	1,348
Salary-Secretary/overtime	-	-	-	-
Total Personal Services	\$ 464,993	\$ 464,993	\$ 460,292	\$ 4,701
Contractual Services				
Telephone	\$ 5,000	\$ 5,000	\$ 871	\$ 4,129
Travel	2,000	2,000	12,569	(10,569)
Publication and printing	1,500	1,500	-	1,500
Medical expert witness fee	5,000	5,000	11,337	(6,337)
Total Contractual Services	\$ 13,500	\$ 13,500	\$ 24,777	\$ (11,277)
Outside Contracts				
Computer fees	\$ 2,000	\$ 2,000	\$ 888	\$ 1,112
Appellate pros project	13,000	13,000	26,000	(13,000)
Transcript fee	7,500	7,500	11,706	(4,206)
Total Outside Contracts	\$ 22,500	\$ 22,500	\$ 38,594	\$ (16,094)
Commodities				
Office supplies and equipment	\$ 12,000	\$ 12,000	\$ 14,567	\$ (2,567)
Total Commodities	\$ 12,000	\$ 12,000	\$ 14,567	\$ (2,567)
Total State's Attorney	\$ 512,993	\$ 512,993	\$ 538,230	\$ (25,237)

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, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Supervisor of Assessments				
Personal Services				
Salary-appointed officer	\$ 48,816	\$ 48,816	\$ 48,816	\$ -
Salary-full time	104,970	104,970	106,550	(1,580)
Salary-part time	3,600	3,600	-	3,600
Total Personal Services	\$ 157,386	\$ 157,386	\$ 155,366	\$ 2,020
Contractual Services				
Telephone	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Travel	5,000	5,000	695	4,305
Publication and printing	3,000	3,000	1,681	1,319
Total Contractual Services	\$ 12,000	\$ 12,000	\$ 2,376	\$ 9,624
Office supplies and equipment	\$ 4,000	\$ 4,000	\$ 2,858	\$ 1,142
Total Commodities	\$ 4,000	\$ 4,000	\$ 2,858	\$ 1,142
Total Supervisor of Assessments	\$ 173,386	\$ 173,386	\$ 160,600	\$ 12,786
Election				
Personal Services				
Salary-full time	\$ 26,000	\$ 26,000	\$ 25,899	\$ 101
Salary-part time	30,000	30,000	27,524	2,476
Salary-election judges	43,000	43,000	21,398	21,602
Total Personal Services	\$ 99,000	\$ 99,000	\$ 74,821	\$ 24,179
Contractual Services				
Telephone	\$ 1,600	\$ 1,600	\$ -	\$ 1,600
Travel-election judges	3,500	3,500	1,297	2,203
Publication and printing	60,000	60,000	21,962	38,038
Election mapping	1,000	1,000	-	1,000
Poll preparation	2,000	2,000	1,025	975
Voter registration-computer	-	-	2,038	(2,038)
Optical scan voting system	48,000	48,000	43,811	4,189
Total Contractual Services	\$ 116,100	\$ 116,100	\$ 70,133	\$ 45,967
Commodities				
Office supplies	\$ 4,000	\$ 4,000	\$ 3,013	\$ 987
Total Commodities	\$ 4,000	\$ 4,000	\$ 3,013	\$ 987
Capital Outlay				
New Voter Reg/Hardware/Software	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total Capital Outlay	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total Election	\$ 229,100	\$ 229,100	\$ 147,967	\$ 81,133
Public Defender				
Personal Services				
Salary-appointed officer	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Salary-part time	3,495	3,495	6,990	(3,495)
Total Personal Services	\$ 93,495	\$ 93,495	\$ 96,990	\$ (3,495)
Contractual Services				
Assistant public defender	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Medical Witness Fee	3,000	3,000	720	2,280
Total Contractual Services	\$ 43,000	\$ 43,000	\$ 40,720	\$ 2,280

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, 2011

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
<u>Commodities</u>				
Office expense	\$ 1,500	\$ 1,500	\$ 3,000	\$ (1,500)
<u>Total Commodities</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 3,000</u>	<u>\$ (1,500)</u>
<u>Total Public Defender</u>	<u>\$ 137,995</u>	<u>\$ 137,995</u>	<u>\$ 140,710</u>	<u>\$ (2,715)</u>
<u>Probation Office</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ -	\$ -	\$ -	\$ -
Salary-full time	67,177	67,177	59,261	7,916
Salary-Secretary	-	-	-	-
Salary-part time clerical-circuit wide	16,800	16,800	16,045	755
<u>Total Personal Services</u>	<u>\$ 83,977</u>	<u>\$ 83,977</u>	<u>\$ 75,306</u>	<u>\$ 8,671</u>
<u>Total Probation Office</u>	<u>\$ 83,977</u>	<u>\$ 83,977</u>	<u>\$ 75,306</u>	<u>\$ 8,671</u>
<u>Board of Review</u>				
<u>Personal Services</u>				
Salary-appointed officers	\$ 12,900	\$ 12,900	\$ 12,360	\$ 540
<u>Total Personal Services</u>	<u>\$ 12,900</u>	<u>\$ 12,900</u>	<u>\$ 12,360</u>	<u>\$ 540</u>
<u>Contractual Services</u>				
Travel	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Publication	1,000	1,000	-	1,000
<u>Total Contractual Services</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>
<u>Commodities</u>				
Office supplies	\$ -	\$ -	\$ -	\$ -
<u>Total Commodities</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Board of Review</u>	<u>\$ 17,900</u>	<u>\$ 17,900</u>	<u>\$ 12,360</u>	<u>\$ 5,540</u>
<u>Circuit Court</u>				
<u>Personal Services</u>				
Salary-judges and expenses	\$ 7,000	\$ 7,000	\$ 6,691	\$ 309
Salary-jurors	9,000	9,000	10,247	(1,247)
<u>Total Personal Services</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 16,938</u>	<u>\$ (938)</u>
<u>Contractual Services</u>				
Telephone court ordered	\$ 7,000	\$ 7,000	\$ 283	\$ 6,717
Publication and printing	300	300	1,449	(1,149)
Court appointed attorney fees	37,000	37,000	77,016	(40,016)
Court ordered transcripts	7,800	7,800	6,304	1,496
Meals-dieting of jurors	3,800	3,800	4,638	(838)
<u>Total Contractual Services</u>	<u>\$ 55,900</u>	<u>\$ 55,900</u>	<u>\$ 89,690</u>	<u>\$ (33,790)</u>
<u>Commodities</u>				
Office supplies	\$ 4,000	\$ 4,000	\$ 8,810	\$ (4,810)
<u>Total Commodities</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 8,810</u>	<u>\$ (4,810)</u>
<u>Total Circuit Court</u>	<u>\$ 75,900</u>	<u>\$ 75,900</u>	<u>\$ 115,438</u>	<u>\$ (39,538)</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, 2011

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Public Building and Grounds				
<u>Personal Services</u>				
Salary-Weed Commissioner	\$ 4,471	\$ 4,471	\$ 344	\$ 4,127
Salary-Janitor court house	28,676	28,676	28,399	277
Salary-part time/probation and state's attorney	10,000	10,000	11,867	(1,867)
<u>Total Personal Services</u>	<u>\$ 43,147</u>	<u>\$ 43,147</u>	<u>\$ 40,610</u>	<u>\$ 2,537</u>
<u>Contractual Services</u>				
Maintenance building/county building	\$ 9,000	\$ 9,000	\$ 15	\$ 8,985
Maintenance building/court house	20,000	20,000	40,547	(20,547)
Maintenance building/jail	42,000	42,000	50,708	(8,708)
Maintenance equipment/county jail	35,000	35,000	21,030	13,970
Maintenance-probation/state's attorney	2,000	2,000	268	1,732
Utilities-electric and gas	127,000	127,000	137,934	(10,934)
Utilities-water	17,000	17,000	22,872	(5,872)
Weed commissioner travel	500	500	-	500
Other professional service pest control	4,000	4,000	4,154	(154)
Janitorial service/jail contract	9,500	9,500	9,500	-
Janitorial service county building contract	9,900	9,900	9,900	-
Sanitation	5,000	5,000	5,090	(90)
<u>Total Contractual Services</u>	<u>\$ 280,900</u>	<u>\$ 280,900</u>	<u>\$ 302,018</u>	<u>\$ (21,118)</u>
<u>Commodities</u>				
Operating supplies county building	\$ 3,000	\$ 3,000	\$ 2,162	\$ 838
Operating supplies court house	4,000	4,000	4,411	(411)
Operating supplies county jail	20,000	20,000	21,908	(1,908)
Operating supplies weed commissioners	400	400	-	400
<u>Total Commodities</u>	<u>\$ 27,400</u>	<u>\$ 27,400</u>	<u>\$ 28,481</u>	<u>\$ (1,081)</u>
<u>Capital outlay</u>				
Operating supplies/kitchen	\$ 11,000	\$ 11,000	\$ 8,614	\$ 2,386
Operating supplies/probation and state's attorney	2,000	2,000	2,626	(626)
<u>Total Other Expenses</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 11,240</u>	<u>\$ 1,760</u>
Total Public Building and Grounds	\$ 364,447	\$ 364,447	\$ 382,349	\$ (17,902)
Animal Control				
<u>Personal Services</u>				
Salary-full time	\$ 78,350	\$ 78,350	\$ 89,620	\$ (11,270)
Salary-part time	8,320	8,320	6,163	2,157
<u>Total Personal Services</u>	<u>\$ 86,670</u>	<u>\$ 86,670</u>	<u>\$ 95,783</u>	<u>\$ (9,113)</u>
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 17,160	\$ 17,160	\$ 15,496	\$ 1,664
Maintenance-pound	1,000	1,000	1,282	(282)
Telephone	4,000	4,000	1,809	2,191
Other professional services/Dr. Clark	5,000	5,000	2,798	2,202
<u>Total Contractual Services</u>	<u>\$ 27,160</u>	<u>\$ 27,160</u>	<u>\$ 21,385</u>	<u>\$ 5,775</u>
<u>Commodities</u>				
Office supplies	\$ 300	\$ 300	\$ 990	\$ (690)
Gasoline and oil	12,000	12,000	9,965	2,035
Operating supplies	5,000	5,000	3,785	1,215
<u>Total Commodities</u>	<u>\$ 17,300</u>	<u>\$ 17,300</u>	<u>\$ 14,740</u>	<u>\$ 2,560</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, 2011

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Other Expenses</u>				
Uniforms	\$ 1,050	\$ 1,050	\$ 554	\$ 496
Miscellaneous	-	-	-	-
<u>Total Other Expenses</u>	<u>\$ 1,050</u>	<u>\$ 1,050</u>	<u>\$ 554</u>	<u>\$ 496</u>
<u>Total Animal Control</u>	<u>\$ 132,180</u>	<u>\$ 132,180</u>	<u>\$ 132,462</u>	<u>\$ (282)</u>
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Deputy director	7,000	7,000	-	7,000
Secretary	-	-	-	-
<u>Total Personal Services</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 30,000</u>	<u>\$ 7,000</u>
<u>Contractual Services</u>				
Maintenance-building	\$ 200	\$ 200	\$ -	\$ 200
Maintenance-equipment	4,500	4,500	3,667	833
Computer services/software licenses	3,300	3,300	2,982	318
Utilities	-	-	-	-
Publication and printing	500	500	363	137
Telecommunications	5,000	5,000	1,903	3,097
Travel	-	-	-	-
Training	3,000	3,000	40	2,960
<u>Total Contractual Services</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>	<u>\$ 8,955</u>	<u>\$ 7,545</u>
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	\$ 876	\$ (376)
Fuel cost	3,500	3,500	10,135	(6,635)
Office supplies	1,000	1,000	1,589	(589)
<u>Total Commodities</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 12,600</u>	<u>\$ (7,600)</u>
<u>Other Expenses</u>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<u>Total Other Expenses</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Capital outlay</u>				
Equipment & supplies	\$ 3,895	\$ 3,895	\$ 6,213	\$ (2,318)
<u>Total Capital Outlay</u>	<u>\$ 3,895</u>	<u>\$ 3,895</u>	<u>\$ 6,213</u>	<u>\$ (2,318)</u>
<u>Total Emergency Services and Disaster Agency</u>	<u>\$ 62,395</u>	<u>\$ 62,395</u>	<u>\$ 57,768</u>	<u>\$ 4,627</u>
<u>Contingencies</u>				
<u>Other Expenses</u>				
Contingency	\$ 41,303	\$ 41,303	\$ 20,948	\$ 20,355
<u>Total Other Expenses</u>	<u>\$ 41,303</u>	<u>\$ 41,303</u>	<u>\$ 20,948</u>	<u>\$ 20,355</u>
<u>Total Contingencies</u>	<u>\$ 41,303</u>	<u>\$ 41,303</u>	<u>\$ 20,948</u>	<u>\$ 20,355</u>
<u>Total for all County Offices</u>	<u>\$ 6,822,302</u>	<u>\$ 6,822,302</u>	<u>\$ 7,047,859</u>	<u>\$ (225,557)</u>

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
COUNTY HIGHWAY FUND
FOR THE YEAR ENDED NOVEMBER 30, 2011

	<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	\$ 55,000	\$ 55,000	\$ 120,844	\$ 65,844
Property tax	336,000	336,000	363,397	27,397
Miscellaneous	25,500	25,500	53,489	27,989
Interest income	2,200	2,200	3,867	1,667
<u>TOTAL REVENUES</u>	<u>\$ 418,700</u>	<u>\$ 418,700</u>	<u>\$ 541,597</u>	<u>\$ 122,897</u>
<u>EXPENDITURES</u>				
Transportation	\$ 901,000	\$ 901,000	\$ 1,056,753	\$ (155,753)
Capital outlay	150,000	150,000	88,575	61,425
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,051,000</u>	<u>\$ 1,051,000</u>	<u>\$ 1,145,328</u>	<u>\$ (94,328)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (632,300)</u>	<u>\$ (632,300)</u>	<u>\$ (603,731)</u>	<u>\$ 28,569</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 558,000	\$ 558,000	\$ 498,739	\$ (59,261)
Operating transfers out	(71,620)	(71,620)	0	71,620
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 486,380</u>	<u>\$ 486,380</u>	<u>\$ 498,739</u>	<u>\$ 12,359</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (145,920)</u>	<u>\$ (145,920)</u>	<u>\$ (104,992)</u>	<u>\$ 40,928</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,077,832	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			42,008	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,014,848</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, 2011

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 150,000	\$ 150,000	\$ 201,711	\$ 51,711
Miscellaneous	-	-	19,616	19,616
Interest income	60,000	60,000	16,183	(43,817)
TOTAL REVENUES	\$ 210,000	\$ 210,000	\$ 237,510	\$ 27,510
EXPENDITURES				
Transportation	\$ 511,000	\$ 511,000	\$ 277,857	\$ 233,143
Capital outlay	300,000	300,000	30,946	269,054
TOTAL EXPENDITURES	\$ 811,000	\$ 811,000	\$ 308,803	\$ 502,197
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (601,000)	\$ (601,000)	\$ (71,293)	\$ 529,707
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ 450,000	\$ 450,000
Operating transfers out	(25,000)	(25,000)	(450,000)	(425,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (25,000)	\$ (25,000)	\$ -	\$ 25,000
CHANGE IN FUND BALANCE	\$ (626,000)	\$ (626,000)	\$ (71,293)	\$ 554,707
FUND BALANCE, BEGINNING OF YEAR			2,403,308	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			(26,302)	
FUND BALANCE (GAAP), END OF YEAR			\$ 2,305,713	

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, 2011

	<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	\$ 95,000	\$ 95,000	\$ 230,781	\$ 135,781
Property tax	139,000	139,000	146,939	7,939
Interest income	12,700	12,700	10,704	(1,996)
<u>TOTAL REVENUES</u>	<u>\$ 246,700</u>	<u>\$ 246,700</u>	<u>\$ 388,424</u>	<u>\$ 141,724</u>
<u>EXPENDITURES</u>				
Transportation	\$ 100,000	\$ 100,000	\$ 40,661	\$ 59,339
Capital outlay	445,000	445,000	130,881	314,119
<u>TOTAL EXPENDITURES</u>	<u>\$ 545,000</u>	<u>\$ 545,000</u>	<u>\$ 171,542</u>	<u>\$ 373,458</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (298,300)</u>	<u>\$ (298,300)</u>	<u>\$ 216,882</u>	<u>\$ 515,182</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 (USES)</u>	<u>\$ (55,000)</u>	<u>\$ (55,000)</u>	<u>\$ -</u>	<u>\$ 55,000</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (353,300)</u>	<u>\$ (353,300)</u>	<u>\$ 216,882</u>	<u>\$ 570,182</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,095,255	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			(234,383)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,077,754</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)
JUVENILE DETENTION CENTER FUND
FOR THE YEAR ENDED NOVEMBER 30, 2011

	<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	\$ 2,754,160	\$ 2,754,160	\$ 2,423,541	\$ (330,619)
Miscellaneous	-	-	919	919
Interest income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 2,754,160</u>	<u>\$ 2,754,160</u>	<u>\$ 2,424,460</u>	<u>\$ (329,700)</u>
<u>EXPENDITURES</u>				
Public safety	\$ 1,726,302	\$ 1,726,302	\$ 1,320,635	\$ 405,667
Capital outlay	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,726,302</u>	<u>\$ 1,726,302</u>	<u>\$ 1,320,635</u>	<u>\$ 405,667</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 1,027,858</u>	<u>\$ 1,027,858</u>	<u>\$ 1,103,825</u>	<u>\$ 75,967</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 6,000	\$ 6,000
Operating transfers out	(1,027,858)	(1,027,858)	(1,071,699)	(43,841)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (1,027,858)</u>	<u>\$ (1,027,858)</u>	<u>\$ (1,065,699)</u>	<u>\$ (37,841)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,126</u>	<u>\$ 38,126</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			307,656	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			(5,997)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 339,785</u>	

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

OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2011

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 42,770	\$ 42,770
Prepayments	111,836	111,836
Documentary stamps inventory	9,647	9,647
Other receivables	150,413	150,413
Due from other funds	344,176	344,176
Restricted assets:		
Cash and cash equivalents	4,357,356	4,357,356
<u>TOTAL ASSETS</u>	<u>\$ 5,016,198</u>	<u>\$ 5,016,198</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 136,876	\$ 136,876
Due to other funds	116,309	116,309
Due to others	3,569	3,569
Lease payable	39,625	39,625
Accrued salaries	112,199	112,199
General ledger overdraft	252,181	252,181
<u>TOTAL LIABILITIES</u>	<u>\$ 660,759</u>	<u>\$ 660,759</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ 8,440	\$ 8,440
Restricted fund balance	4,309,385	4,309,385
Committed fund balance	37,614	37,614
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,355,439</u>	<u>\$ 4,355,439</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 5,016,198</u>	<u>\$ 5,016,198</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, 2011

	SPECIAL REVENUE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>REVENUES</u>		
General property tax	\$ 868,531	\$ 868,531
Mobile home privilege tax	7,683	7,683
Payment in lieu of tax	3,516	3,516
Motor fuel tax allotments	1,856,254	1,856,254
Fees for services	1,504,981	1,504,981
Interest income	35,104	35,104
Miscellaneous receipts	28,654	28,654
Federal financial assistance	508,740	508,740
State and local financial assistance	572,696	572,696
Reimbursements	591,592	591,592
<u>TOTAL REVENUES</u>	<u>\$ 5,977,751</u>	<u>\$ 5,977,751</u>
<u>EXPENDITURES</u>		
General and administration	\$ 2,329,469	\$ 2,329,469
Public safety	1,313,522	1,313,522
Public health and welfare	107,893	107,893
Judiciary and court related	413,558	413,558
Transportation	1,341,036	1,341,036
Capital outlay	158,149	158,149
<u>TOTAL EXPENDITURES</u>	<u>\$ 5,663,627</u>	<u>\$ 5,663,627</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 314,124</u>	<u>\$ 314,124</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 1,136,768	\$ 1,136,768
Operating transfers out	(1,090,874)	(1,090,874)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 45,894</u>	<u>\$ 45,894</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 360,018</u>	<u>\$ 360,018</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,995,421</u>	<u>3,995,421</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 4,355,439</u>	<u>\$ 4,355,439</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	JOINT BRIDGE	MOTOR FUEL TAX	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	METH AFTERCARE V	NATIONAL SCHOOL LUNCH PROGRAM
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	35,410	-	-
Inventory	-	-	-	-	1,207	-	-
Other receivables	-	-	-	-	103,503	-	-
Due from other funds	47,917	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	711,140	979,110	106,951	629,087	404,755	-	424
TOTAL ASSETS	\$ 759,057	\$ 979,110	\$ 106,951	\$ 629,087	\$ 544,875	\$ -	\$ 424
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 6,497	\$ -	\$ 3,555	\$ 30,552	\$ -	\$ 379
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	39,625	-	-
Accrued payroll	-	-	-	-	16,086	-	-
Due to other funds	-	-	-	-	58,258	-	-
TOTAL LIABILITIES	\$ -	\$ 6,497	\$ -	\$ 3,555	\$ 144,521	\$ -	\$ 379
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	759,057	972,613	106,951	625,532	400,354	-	45
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 759,057	\$ 972,613	\$ 106,951	\$ 625,532	\$ 400,354	\$ -	\$ 45
TOTAL LIABILITIES AND FUND BALANCE	\$ 759,057	\$ 979,110	\$ 106,951	\$ 629,087	\$ 544,875	\$ -	\$ 424

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	MEH AFTERCARE VI	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	76,426	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	9,725	-	-
Due from other funds	-	9,600	9,066	107,924	130,136	8,912	-
Restricted assets:							
Cash and cash equivalents	10,000	146,606	80,925	172,925	-	121,829	12,092
TOTAL ASSETS	\$ 10,000	\$ 156,206	\$ 89,991	\$ 280,849	\$ 216,287	\$ 130,741	\$ 12,092
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 2,133	\$ -	\$ -	\$ -	\$ 41,006	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	108,969	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 2,133	\$ -	\$ -	\$ -	\$ 149,975	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	7,867	156,206	89,991	280,849	66,312	130,741	12,092
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 7,867	\$ 156,206	\$ 89,991	\$ 280,849	\$ 66,312	\$ 130,741	\$ 12,092
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,000	\$ 156,206	\$ 89,991	\$ 280,849	\$ 216,287	\$ 130,741	\$ 12,092

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	COURT DOCUMENT STORAGE	RECORDING & COMPUTER	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	112	-	-	-	-
Due from other funds	8,812	1,816	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	188,128	14,815	58,307	5,357	47,026	-	18,239
TOTAL ASSETS	\$ 196,940	\$ 16,631	\$ 58,419	\$ 5,357	\$ 47,026	\$ -	\$ 18,239

LIABILITIES AND FUND BALANCE

LIABILITIES							
Accounts payable	\$ 209	\$ 1,250	\$ -	\$ -	\$ 226	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 209	\$ 1,250	\$ -	\$ -	\$ 226	\$ -	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	196,731	15,381	58,419	-	-	-	18,239
Committed fund balance	-	-	-	5,357	46,800	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 196,731	\$ 15,381	\$ 58,419	\$ 5,357	\$ 46,800	\$ -	\$ 18,239
TOTAL LIABILITIES AND FUND BALANCE	\$ 196,940	\$ 16,631	\$ 58,419	\$ 5,357	\$ 47,026	\$ -	\$ 18,239

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	SHOCAP	ENFORCEMENT	DUI	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	434	-	8,626	-	-	-	621
Restricted assets:								
Cash and cash equivalents	55	6,616	-	144,659	1,000	-	7,676	-
TOTAL ASSETS	\$ 55	\$ 7,050	\$ -	\$ 153,285	\$ 1,000	\$ -	\$ 7,676	\$ 621
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 212	\$ -	\$ 812	\$ -	\$ 1,558
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	14,353	-	-
Lease payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	25	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 25	\$ -	\$ 212	\$ -	\$ 15,165	\$ -	\$ 1,558
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	55	7,025	-	153,073	1,000	(15,165)	7,676	-
Committed fund balance	-	-	-	-	-	-	-	(937)
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 55	\$ 7,025	\$ -	\$ 153,073	\$ 1,000	\$ (15,165)	\$ 7,676	\$ (937)
TOTAL LIABILITIES AND FUND BALANCE	\$ 55	\$ 7,050	\$ -	\$ 153,285	\$ 1,000	\$ -	\$ 7,676	\$ 621

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	HEALTH INSURANCE	VICTIM ASSISTANCE GRANT	STATE'S ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	STATE'S ATTORNEY CONTINGENCY	PET OVERPOPULATION GRANT	DEATH CERTIFICATE SURCHARGE
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	4,000	-	-	1,172	-	-	-
Restricted assets:							
Cash and cash equivalents	-	10,699	14,366	72,021	214	90	-
TOTAL ASSETS	\$ 4,000	\$ 10,699	\$ 14,366	\$ 73,193	\$ 214	\$ 90	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	11,336	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 11,336	\$ -	\$ -	\$ -	\$ 563	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	(637)	14,366	73,193	-	(473)	-
Committed fund balance	4,000	-	-	-	214	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 4,000	\$ (637)	\$ 14,366	\$ 73,193	\$ 214	\$ (473)	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,000	\$ 10,699	\$ 14,366	\$ 73,193	\$ 214	\$ 90	\$ -

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFF'S FEES	IL PUBLIC RISK SAFETY GRANT
ASSETS							
Cash and cash equivalents	-	\$ -	-	\$ -	-	\$ 5,427	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	198	745	50	240	-	-	-
Restricted assets:							
Cash and cash equivalents	5,566	6,092	-	97,130	-	-	2,582
TOTAL ASSETS	\$ 5,764	\$ 6,837	\$ 50	\$ 97,370	\$ -	\$ 5,427	\$ 2,582
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	-	\$ -	-	\$ -	-	\$ -	170
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	29,578	-	4,091	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	7,234	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 29,578	\$ -	\$ 4,091	\$ 7,234	\$ 170
FUND BALANCE							
Nonspendable fund balance	-	\$ -	-	\$ -	-	\$ -	-
Restricted fund balance	5,764	6,837	(29,528)	97,370	(4,091)	(1,807)	2,412
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 5,764	\$ 6,837	\$ (29,528)	\$ 97,370	\$ (4,091)	\$ (1,807)	\$ 2,412
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,764	\$ 6,837	\$ 50	\$ 97,370	\$ -	\$ 5,427	\$ 2,582

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	SHERIFF'S GRANT	HAVA PHASE II GRANT
ASSETS							
Cash and cash equivalents	2,100	-	146,077	-	1,718	19,987	-
Prepaid expenses	-	-	-	37,343	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	8,440	-	-	-
Due from other funds	-	-	-	53	-	-	-
Restricted assets:				3,814	-	-	-
Cash and cash equivalents	-	-	-	-	-	-	-
TOTAL ASSETS	2,100	-	146,077	49,650	1,718	19,987	-
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	-	-	44,759	-	-	-	-
Due to others	-	-	-	3,569	-	-	-
General ledger overdraft	-	12,092	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	39,456	-	-	-
TOTAL LIABILITIES	-	12,092	44,759	43,025	-	-	-
FUND BALANCE							
Nonspendable fund balance	-	-	-	8,440	-	-	-
Restricted fund balance	2,100	(12,092)	101,318	(1,815)	1,718	19,987	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	2,100	(12,092)	101,318	6,625	1,718	19,987	-
TOTAL LIABILITIES AND FUND BALANCE	2,100	-	146,077	49,650	1,718	19,987	-

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	METH AFTER CARE IV	MULKEYTOWN GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	IESMA GRANT	METH AFTER CARE PROGRAM	METH AFTER CARE PROGRAM II
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	68	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	7,546	2	-	1,699	84
TOTAL ASSETS	\$ -	\$ -	\$ 7,614	\$ 2	\$ -	\$ 1,699	\$ 84
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,699	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,699	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	7,614	2	-	-	84
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ -	\$ 7,614	\$ 2	\$ -	\$ -	\$ 84
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 7,614	\$ 2	\$ -	\$ 1,699	\$ 84

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	METH AFTERCARE III	CDAP MARS REHAB #07-246007	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	37,020
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	546	30,250	14,504	4,866	-	-	2
TOTAL ASSETS	\$ 546	\$ 30,250	\$ 14,504	\$ 4,866	\$ -	\$ -	\$ 37,022

LIABILITIES AND FUND BALANCE

LIABILITIES	
Accounts payable	\$ 1,057
Due to others	-
General ledger overdraft	-
Lease payable	-
Accrued payroll	-
Due to other funds	-
TOTAL LIABILITIES	\$ 1,057
Nonspendable fund balance	-
Restricted fund balance	-
Committed fund balance	83,098
Assigned fund balance	-
Unassigned fund balance	96,113
TOTAL FUND BALANCE	\$ 83,098

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	30,250	14,504	4,866	-	(83,098)	-
Committed fund balance	(511)	-	-	-	-	-	(59,091)
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (511)	\$ 30,250	\$ 14,504	\$ 4,866	\$ -	\$ (83,098)	\$ (59,091)
TOTAL LIABILITIES AND FUND BALANCE	\$ 546	\$ 30,250	\$ 14,504	\$ 4,866	\$ -	\$ -	\$ 37,022

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2011**

	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	COUNTY JAIL LEASE	CORONER FEES	DRUG ENFORCEMENT	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,770
Prepaid expenses	-	-	-	-	-	111,836
Inventory	-	-	-	-	-	9,647
Other receivables	-	-	-	-	-	150,413
Due from other funds	-	-	-	-	25	344,176
Restricted assets:						
Cash and cash equivalents	1,708	6,098	32,678	9,104	1,905	4,357,356
TOTAL ASSETS	\$ 1,708	\$ 6,098	\$ 32,678	\$ 9,104	\$ 1,930	\$ 5,016,198
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ 136,876
Due to others	-	-	-	-	-	3,569
General ledger overdraft	-	-	-	-	-	252,181
Lease payable	-	-	-	-	-	39,625
Accrued payroll	-	-	-	-	-	112,199
Due to other funds	-	-	-	-	-	116,309
TOTAL LIABILITIES	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ 660,759
FUND BALANCE						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,440
Restricted fund balance	1,469	6,098	-	-	1,930	4,309,385
Committed fund balance	-	-	32,678	9,104	-	37,614
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,469	\$ 6,098	\$ 32,678	\$ 9,104	\$ 1,930	\$ 4,355,439
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,708	\$ 6,098	\$ 32,678	\$ 9,104	\$ 1,930	\$ 5,016,198

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, 2011**

	JOINT BRIDGE	MOTOR FUEL TAX	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	METH AFTERCARE V	NATIONAL SCHOOL LUNCH PROGRAM
REVENUES							
General property tax	\$ 170,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	1,600	-	-	-	-	-	-
Payment in lieu of tax	1,171	-	-	-	-	-	-
Motor fuel tax allotments	-	899,832	-	956,422	388,300	-	-
Fees for services	-	-	-	7,716	9,344	-	-
Interest income	6,382	10,089	1,057	-	-	-	-
Miscellaneous	8,127	-	-	-	-	-	-
Reimbursements	26,071	4,826	-	65	-	26,000	36,062
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	22,521	-	-	-	-
TOTAL REVENUES	\$ 213,758	\$ 914,747	\$ 23,578	\$ 964,203	\$ 397,644	\$ 26,000	\$ 36,062
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	515,409	26,000	-
Public health and welfare	-	-	-	-	-	-	35,625
Judiciary and court related	-	-	-	-	-	-	-
Transportation	102,628	288,979	-	949,429	-	-	-
Capital outlay	5,675	-	22,521	-	-	-	-
TOTAL EXPENDITURES	\$ 108,303	\$ 288,979	\$ 22,521	\$ 949,429	\$ 515,409	\$ 26,000	\$ 35,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 105,455	\$ 625,768	\$ 1,057	\$ 14,774	\$ (117,765)	\$ -	\$ 437
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(473,000)	-	(25,739)	(11,969)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (473,000)	\$ -	\$ (25,739)	\$ (11,969)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 105,455	\$ 152,768	\$ 1,057	\$ (10,965)	\$ (129,734)	\$ -	\$ 437
FUND BALANCE, BEGINNING OF YEAR	653,602	819,845	105,894	636,497	530,088	-	(392)
FUND BALANCE, END OF YEAR	\$ 759,057	\$ 972,613	\$ 106,951	\$ 625,532	\$ 400,354	\$ -	\$ 45

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, 2011**

	METH AFTERCARE VI	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ 348,775	\$ 349,349	\$ -
Mobile home privilege tax	-	-	-	3,203	2,880	-
Payment in lieu of tax	-	-	-	2,345	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	107,302	90,291	-	-	87,953
Interest income	-	62	-	57	-	41
Miscellaneous	-	250	-	-	284	-
Reimbursements	-	-	-	156,603	177,601	-
Federal financial assistance	-	-	-	-	-	-
State and local financial assistance	10,000	-	-	-	-	-
TOTAL REVENUES	\$ 10,000	\$ 107,614	\$ 90,291	\$ 510,983	\$ 530,114	\$ 87,994
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ 451,419	\$ 575,142	\$ -
Public safety	2,133	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-
Judiciary and court related	-	110,802	81,354	-	-	41,639
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,133	\$ 110,802	\$ 81,354	\$ 451,419	\$ 575,142	\$ 41,639
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 7,867	\$ (3,188)	\$ 8,937	\$ 59,564	\$ (45,028)	\$ 46,355
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 121,279	\$ -
Operating transfers out	-	-	-	-	(23,782)	(12,450)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 97,497	\$ (12,450)
CHANGE IN FUND BALANCE	\$ 7,867	\$ (3,188)	\$ 8,937	\$ 59,564	\$ 52,469	\$ 33,905
FUND BALANCE, BEGINNING OF YEAR	-	159,394	81,054	221,285	13,843	96,836
FUND BALANCE, END OF YEAR	\$ 7,867	\$ 156,206	\$ 89,991	\$ 280,849	\$ 66,312	\$ 130,741

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, 2011**

	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	275	87,513	23,364	12,719	-	-	-
Interest income	3	71	5	75	2	17	-
Miscellaneous	-	-	-	-	521	16,113	-
Reimbursements	-	-	-	-	-	-	2,600
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 278	\$ 87,584	\$ 23,369	\$ 12,794	\$ 523	\$ 16,130	\$ 2,600
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 21,407	\$ 3,543	\$ -	\$ -	\$ 2
Public safety	-	-	-	-	-	5,801	-
Public health and welfare	12,157	-	-	-	-	-	-
Judiciary and court related	-	43,882	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 12,157	\$ 43,882	\$ 21,407	\$ 3,543	\$ -	\$ 5,801	\$ 2
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (11,879)	\$ 43,702	\$ 1,962	\$ 9,251	\$ 523	\$ 10,329	\$ 2,598
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(11,676)	-	-	-	-	(5,998)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 12,100	\$ (11,676)	\$ -	\$ -	\$ -	\$ -	\$ (5,998)
CHANGE IN FUND BALANCE	\$ 221	\$ 32,026	\$ 1,962	\$ 9,251	\$ 523	\$ 10,329	\$ (3,400)
FUND BALANCE, BEGINNING OF YEAR	11,871	164,705	13,419	49,168	4,834	36,471	3,400
FUND BALANCE, END OF YEAR	\$ 12,092	\$ 196,731	\$ 15,381	\$ 58,419	\$ 5,357	\$ 46,800	\$ -

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, 2011**

	VICTIM IMPACT	SHOCAP	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	2,580	-	8,090	113,109	34,193	-	-
Interest income	7	-	7	46	4	-	-
Miscellaneous	-	-	-	-	-	-	412
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	59,328	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 2,587	\$ -	\$ 8,097	\$ 113,155	\$ 34,197	\$ 59,328	\$ 412
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ 50,111	\$ -	\$ -	\$ -
Public safety	-	-	21,983	-	751	72,918	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	450	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 450	\$ -	\$ 21,983	\$ 50,111	\$ 751	\$ 72,918	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,137	\$ -	\$ (13,886)	\$ 63,044	\$ 33,446	\$ (13,590)	\$ 412
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	(6,656)	(32,446)	(9,341)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ (6,656)	\$ (32,446)	\$ (9,341)	\$ -
CHANGE IN FUND BALANCE	\$ 2,137	\$ -	\$ (13,886)	\$ 56,388	\$ 1,000	\$ (22,931)	\$ 412
FUND BALANCE, BEGINNING OF YEAR	16,102	55	20,911	96,685	-	7,766	7,264
FUND BALANCE, END OF YEAR	\$ 18,239	\$ 55	\$ 7,025	\$ 153,073	\$ 1,000	\$ (15,165)	\$ 7,676

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, 2011**

	FRINGE BENEFIT	HEALTH INSURANCE	VICTIM ASSISTANCE GRANT	STATE'S ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM	STATE'S ATTORNEY CONTINGENCY	OVERPOPULATION GRANT	PET
REVENUES								
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	12,638	12,396	-	-	-
Fees for services	-	-	-	-	27	-	-	-
Interest income	-	-	-	-	-	-	-	-
Miscellaneous	2,375	-	-	-	-	-	-	-
Reimbursements	223,491	335	-	-	-	-	-	-
Federal financial assistance	-	-	41,734	-	-	-	-	-
State and local financial assistance	-	-	23,275	-	-	-	-	-
TOTAL REVENUES	\$ 225,866	\$ 335	\$ 65,009	\$ 12,638	\$ 12,423	\$ -	\$ -	\$ -
EXPENDITURES								
General and administrative	\$ 1,050,723	\$ 2,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	1,000	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	60,007	15,126	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,050,723	\$ 2,375	\$ 60,007	\$ 15,126	\$ 1,000	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (824,857)	\$ (2,040)	\$ 5,002	\$ (2,488)	\$ 11,423	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ 912,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 912,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 87,250	\$ (2,040)	\$ 5,002	\$ (2,488)	\$ 11,423	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	(88,187)	6,040	(5,639)	16,854	61,770	214	(473)	(473)
FUND BALANCE, END OF YEAR	\$ (937)	\$ 4,000	\$ (637)	\$ 14,366	\$ 73,193	\$ 214	\$ (473)	\$ (473)

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, 2011**

	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFF'S FEES
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	2,337	8,570	-	28,580	-	130,226
Fees for services	-	2	2	-	44	-	-
Interest income	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	11,618	-	51,252	-
Federal financial assistance	-	-	-	6,000	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 2,339	\$ 8,572	\$ 17,618	\$ 28,624	\$ 51,252	\$ 130,226
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 21,281	\$ -	\$ -
Public safety	-	-	-	-	-	55,343	-
Public health and welfare	89	-	-	-	-	-	-
Judiciary and court related	-	-	7,604	35,611	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 89	\$ -	\$ 7,604	\$ 35,611	\$ 21,281	\$ 55,343	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (89)	\$ 2,339	\$ 968	\$ (17,993)	\$ 7,343	\$ (4,091)	\$ 130,226
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	(132,684)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,684)
CHANGE IN FUND BALANCE	\$ (89)	\$ 2,339	\$ 968	\$ (17,993)	\$ 7,343	\$ (4,091)	\$ (2,458)
FUND BALANCE, BEGINNING OF YEAR	89	3,425	5,869	(11,535)	90,027	-	651
FUND BALANCE, END OF YEAR	\$ -	\$ 5,764	\$ 6,837	\$ (29,528)	\$ 97,370	\$ (4,091)	\$ (1,807)

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, 2011**

	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	SHERIFF'S GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	2,100	-	-	340,390	1,725	-
Interest income	-	-	-	-	29	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	21,857	-	-	-	20,000
State and local financial assistance	20,900	-	-	500,000	-	-	-
TOTAL REVENUES	\$ 20,900	\$ 2,100	\$ 21,857	\$ 500,000	\$ 340,419	\$ 1,725	\$ 20,000
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 69,604	\$ -	\$ -
Public safety	21,115	-	33,949	506,437	-	7	13
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,115	\$ -	\$ 33,949	\$ 506,437	\$ 69,604	\$ 7	\$ 13
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (215)	\$ 2,100	\$ (12,092)	\$ (6,437)	\$ 270,815	\$ 1,718	\$ 19,987
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 67,500	\$ -	\$ -
Operating transfers out	-	-	-	-	(345,133)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (277,633)	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (215)	\$ 2,100	\$ (12,092)	\$ (6,437)	\$ (6,818)	\$ 1,718	\$ 19,987
FUND BALANCE, BEGINNING OF YEAR	2,627	-	-	107,755	13,443	-	-
FUND BALANCE, END OF YEAR	\$ 2,412	\$ 2,100	\$ (12,092)	\$ 101,318	\$ 6,625	\$ 1,718	\$ 19,987

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, 2011**

	HAVA PHASE II GRANT	METH AFTER CARE IV	MULKEYTOWN GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	IESMA GRANT	METH AFTER CARE PROGRAM
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	1,743	-	-	-
Interest income	-	-	-	2	2	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	650	3,182	-	-	-	129,953	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 650	\$ 3,182	\$ -	\$ 1,745	\$ 2	\$ 129,953	\$ -
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	17,083	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	129,953	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 17,083	\$ 129,953	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 650	\$ 3,182	\$ -	\$ 1,745	\$ (17,081)	\$ -	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 650	\$ 3,182	\$ -	\$ 1,745	\$ (17,081)	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	(650)	(3,182)	-	5,869	17,083	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ 7,614	\$ 2	\$ -	\$ -

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, 2011**

	METH AFTER CARE PROGRAM II	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	METH AFTERCARE III	CDAP MARS REHAB #07-246007	FIRE CONSTRUCTION GRANT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-
Interest income	-	1	-	-	-	-	-
Miscellaneous	-	503	-	-	-	-	-
Reimbursements	-	-	-	37,082	-	60,022	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 504	\$ -	\$ 37,082	\$ -	\$ 60,022	\$ -
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,466	2,557	25,318	-	-	-
Public health and welfare	-	-	-	-	-	60,022	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 2,466	\$ 2,557	\$ 25,318	\$ -	\$ 60,022	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (1,962)	\$ (2,557)	\$ 11,764	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ (1,962)	\$ (2,557)	\$ 11,764	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	84	1,451	32,807	2,740	4,866	-	(83,098)
FUND BALANCE, END OF YEAR	\$ 84	\$ (511)	\$ 30,250	\$ 14,504	\$ 4,866	\$ -	\$ (83,098)

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, 2011**

	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	COUNTY JAIL LEASE	CORONER FEES	DRUG ENFORCEMENT	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868,531
Mobile home privilege tax	-	-	-	-	-	-	7,683
Payment in lieu of tax	-	-	-	-	-	-	3,516
Motor fuel tax allotments	-	-	-	-	-	-	1,856,254
Fees for services	-	342	1,240	-	7,005	-	1,504,981
Interest income	-	-	2	-	7	1	35,104
Miscellaneous	-	-	-	-	69	-	28,654
Reimbursements	-	-	-	-	-	-	591,592
Federal financial assistance	-	-	-	-	-	-	508,740
State and local financial assistance	-	-	-	-	-	-	572,696
TOTAL REVENUES	\$ -	\$ 342	\$ 1,242	\$ -	\$ 7,081	\$ 1	\$ 5,977,751
EXPENDITURES							
General and administrative	\$ 82,970	\$ 339	\$ 220	\$ -	\$ 333	\$ -	\$ 2,329,469
Public safety	-	-	-	20,322	-	-	1,313,522
Public health and welfare	-	-	-	-	-	-	107,893
Judiciary and court related	-	-	-	-	-	-	413,558
Transportation	-	-	-	-	-	-	1,341,036
Capital outlay	-	-	-	-	-	-	158,149
TOTAL EXPENDITURES	\$ 82,970	\$ 339	\$ 220	\$ 20,322	\$ 333	\$ -	\$ 5,663,627
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (82,970)	\$ 3	\$ 1,022	\$ (20,322)	\$ 6,748	\$ 1	\$ 314,124
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 23,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,136,768
Operating transfers out	-	-	-	-	-	-	(1,090,874)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 23,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,894
CHANGE IN FUND BALANCE	\$ (59,188)	\$ 3	\$ 1,022	\$ (20,322)	\$ 6,748	\$ 1	\$ 360,018
FUND BALANCE, BEGINNING OF YEAR	97	1,466	5,076	53,000	2,356	1,929	3,995,421
FUND BALANCE, END OF YEAR	\$ (59,091)	\$ 1,469	\$ 6,098	\$ 32,678	\$ 9,104	\$ 1,930	\$ 4,355,439

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2011**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 45,554	\$ -	\$ -	\$ 87,837	\$ 225,342
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	380,854	-
TOTAL ASSETS	\$ 45,554	\$ -	\$ -	\$ 468,691	\$ 225,342

LIABILITIES AND NET POSITION

LIABILITIES					
Tax available for distribution	\$ 45,554	\$ -	\$ -	\$ 468,691	\$ 172,921
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	0	-	52,421
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ 45,554	\$ -	\$ -	\$ 468,691	\$ 225,342

NET POSITION

Reserved for trust purposes	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ -				

TOTAL LIABILITIES AND NET POSITION

TOTAL LIABILITIES AND NET POSITION	\$ 45,554	\$ -	\$ -	\$ 468,691	\$ 225,342
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SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS.

FRANKLIN COUNTY GOVERNMENT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
 NOVEMBER 30, 2011

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 2,826,795	\$ 45,181	\$ 6,005	\$ 94,771	\$ 83
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	25,622,224	12,369	-	121	-
TOTAL ASSETS	\$ 28,449,019	\$ 57,550	\$ 6,005	\$ 94,892	\$ 83
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 4,190,770	\$ 23,800	\$ -	\$ -	\$ -
Due to other funds	777,958	-	-	13,226	-
Fiduciary funds due others	-	33,459	6,005	86,740	-
Deferred charges	23,480,291	-	-	-	-
TOTAL LIABILITIES	\$ 28,449,019	\$ 57,259	\$ 6,005	\$ 99,966	\$ -
NET POSITION					
Reserved for trust purposes	\$ -	\$ 291	\$ -	\$ (5,074)	\$ 83
TOTAL NET POSITION	\$ -	\$ 291	\$ -	\$ (5,074)	\$ 83
TOTAL LIABILITIES AND NET POSITION	\$ 28,449,019	\$ 57,550	\$ 6,005	\$ 94,892	\$ 83

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2011**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ 12	\$ 423	\$ 11,622	\$ -	\$ 29,811
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ 12	\$ 423	\$ 11,622	\$ -	\$ 29,811
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	12,655	11,622	-	30,066
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,655	\$ 11,622	\$ -	\$ 30,066
NET POSITION					
Reserved for trust purposes	\$ 12	\$ (12,232)	\$ -	\$ -	\$ (255)
TOTAL NET POSITION	\$ 12	\$ (12,232)	\$ -	\$ -	\$ (255)
TOTAL LIABILITIES AND NET POSITION	\$ 12	\$ 423	\$ 11,622	\$ -	\$ 29,811

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2011

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ 11,355	\$ 2,020,942	\$ 5,405,733
Other receivables	-	12,058	12,058
Due from other funds	-	-	-
Due from others	-	-	26,015,568
TOTAL ASSETS	\$ 11,355	\$ 2,033,000	\$ 31,433,359

LIABILITIES AND NET POSITION

<u>LIABILITIES</u>			
Tax available for distribution	\$ -	\$ -	\$ 4,901,736
Due to other funds	-	144,148	935,332
Fiduciary funds due others	5,494	1,888,854	2,127,316
Deferred charges	-	-	23,480,291
TOTAL LIABILITIES	\$ 5,494	\$ 2,033,002	\$ 31,444,675

NET POSITION

Reserved for trust purposes	\$ 5,861	\$ (2)	\$ (11,316)
TOTAL NET POSITION	\$ 5,861	\$ (2)	\$ (11,316)

TOTAL LIABILITIES AND NET POSITION

	\$ 11,355	\$ 2,033,000	\$ 31,433,359
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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, 2011

	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	-	-	-	-	-
Fines and fees	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ -	\$ -	\$ -	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
NET POSITION, BEGINNING OF YEAR	-	-	-	-	-
NET POSITION, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2011

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
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	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ -	\$ -	\$ -	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ 291	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 291	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ 291	\$ -	\$ -	\$ -
NET POSITION, BEGINNING OF YEAR	-	-	-	(5,074)	83
NET POSITION, END OF YEAR	\$ -	\$ 291	\$ -	(5,074)	\$ 83

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, 2011**

	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	-	6	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	(21)	-	-	-	-
TOTAL ADDITIONS	<u>\$ (21)</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEDUCTIONS					
General and administrative	\$ -	12,220	\$ -	\$ -	-
Judiciary and court related	-	-	-	-	255
TOTAL DEDUCTIONS	<u>\$ -</u>	<u>\$ 12,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 255</u>
CHANGE IN NET POSITION	<u>\$ (21)</u>	<u>\$ (12,214)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (255)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	-
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (21)</u>	<u>\$ (12,214)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (255)</u>
NET POSITION, BEGINNING OF YEAR	<u>33</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$ 12</u>	<u>\$ (12,232)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (255)</u>

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, 2011**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ADDITIONS			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	-	1,112,927	1,112,927
Personal property replacement tax	-	-	-
Interest income	-	6,818	6,824
Reimbursements	-	16,441	16,441
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	107,367	-	107,346
TOTAL ADDITIONS	\$ 107,367	\$ 1,136,186	\$ 1,243,538
DEDUCTIONS			
General and administrative	\$ 101,506	\$ -	\$ 113,726
Judiciary and court related	-	-	255
TOTAL DEDUCTIONS	\$ 101,506	\$ -	\$ 113,981
CHANGE IN NET POSITION	\$ 5,861	\$ 1,136,186	\$ 1,129,557
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ -	\$ -	\$ 291
Operating transfers out	-	(1,136,188)	(1,136,188)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (1,136,188)	\$ (1,135,897)
CHANGE IN NET POSITION	\$ 5,861	\$ (2)	\$ (6,340)
NET POSITION, BEGINNING OF YEAR	-	-	(4,976)
NET POSITION, END OF YEAR	\$ 5,861	\$ (2)	\$ (11,316)

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUNDS
NOVEMBER 30, 2011

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ 990	\$ 407,203	\$ 408,193
Due from other funds	63,205	82,216	145,421
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 64,195</u>	<u>\$ 489,419</u>	<u>\$ 553,614</u>
<u>LIABILITIES AND NET POSITIN</u>			
<u>LIABILITIES</u>			
Due to other funds	\$ 990	\$ -	\$ 990
Fiduciary funds due others	-	63,821	63,821
<u>TOTAL LIABILITIES</u>	<u>\$ 990</u>	<u>\$ 63,821</u>	<u>\$ 64,811</u>
<u>NET POSITION</u>			
Reserved for trust purposes	\$ 63,205	\$ 425,598	\$ 488,803
<u>TOTAL NET POSITION</u>	<u>\$ 63,205</u>	<u>\$ 425,598</u>	<u>\$ 488,803</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 64,195</u>	<u>\$ 489,419</u>	<u>\$ 553,614</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, 2011

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ 63,205	\$ 444,836	\$ 508,041
Mobile home privilege tax	-	4,524	4,524
Payment in lieu of tax	-	3,312	3,312
Interest income	-	337	337
Reimbursements	-	483,709	483,709
<u>TOTAL ADDITIONS</u>	<u>\$ 63,205</u>	<u>\$ 936,718</u>	<u>\$ 999,923</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ -	\$ 863,473	\$ 863,473
<u>TOTAL DEDUCTIONS</u>	<u>\$ -</u>	<u>\$ 863,473</u>	<u>\$ 863,473</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 63,205</u>	<u>\$ 73,245</u>	<u>\$ 136,450</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	<u>\$ 63,205</u>	<u>\$ 73,245</u>	<u>\$ 136,450</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>-</u>	<u>352,353</u>	<u>352,353</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 63,205</u>	<u>\$ 425,598</u>	<u>\$ 488,803</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, 2011

	TOURISM	ESCHEAT	FRANKLIN COUNTY MINING	TOTAL
ASSETS				
Cash and cash equivalents	\$ 63,376	\$ 152	\$ -	\$ 63,528
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Due from others	-	-	-	-
TOTAL ASSETS	\$ 63,376	\$ 152	\$ -	\$ 63,528
LIABILITIES AND NET POSITION				
LIABILITIES				
Tax available for distribution	\$ -	\$ -	\$ -	-
Tax objections pending	-	-	-	-
Due to other funds	-	-	-	-
Fiduciary funds due others	-	154	-	154
Accrued salary	-	-	-	-
Deferred charges	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 154	\$ -	\$ 154
NET POSITION				
Reserved for trust purposes	\$ 63,376	\$ (2)	\$ -	\$ 63,374
TOTAL NET POSITION	\$ 63,376	\$ (2)	\$ -	\$ 63,374
TOTAL LIABILITIES AND NET POSITION	\$ 63,376	\$ 152	\$ -	\$ 63,528

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, 2011**

	TOURISM	ESCHEAT	FRANKLIN COUNTY MINING	TOTAL
ADDITIONS				
General property tax	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	-	-	-	-
Fines and fees	97,865	-	-	97,865
Personal property replacement tax	-	-	-	-
Interest income	22	-	-	22
Reimbursements	-	-	-	-
Federal financial assistance	-	-	-	-
State and local financial assistance	-	-	-	-
Miscellaneous receipts	-	-	-	-
TOTAL ADDITIONS	\$ 97,887	\$ -	\$ -	\$ 97,887
DEDUCTIONS				
General and administrative	\$ 101,619	\$ -	\$ -	\$ 101,619
Judiciary and court related	-	-	-	-
TOTAL DEDUCTIONS	\$ 101,619	\$ -	\$ -	\$ 101,619
CHANGE IN NET POSITION	\$ (3,732)	\$ -	\$ -	\$ (3,732)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(1,217)	-	-	(1,217)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,217)	\$ -	\$ -	\$ (1,217)
CHANGE IN NET POSITION	\$ (4,949)	\$ -	\$ -	\$ (4,949)
NET POSITION, BEGINNING OF YEAR	68,325	(2)	-	68,323
NET POSITION, END OF YEAR	\$ 63,376	\$ (2)	\$ -	\$ 63,374

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, 2009, 2010 AND 2011**

	2010 Levy Payable 2011	2009 Levy Payable 2010	2008 Levy Payable 2009
ASSESSED VALUATION	\$ 276,346,853	\$ 267,639,204	\$ 257,332,147
TAX RATES PER \$100			
County General Fund	0.2312	0.2342	0.2444
Public Jail Commission	0.0000	0.1238	0.1371
Illinois Municipal Retirement Fund	0.1084	0.1115	0.1171
County Highway General Fund	0.1170	0.1153	0.1210
County Bridge Fund	0.0483	0.0476	0.0499
Mental Health Facilities	0.0507	0.0500	0.0526
Federal Aid Matching Fund	0.0483	0.0476	0.0483
Tort, Judgment & Liability Fund	0.1698	0.1444	0.1444
Social Security Fund	0.1445	0.1488	0.1562
University of Illinois Cooperative Extension Fund	0.0426	0.0420	0.0434
Senior Citizens Fund	0.0145	0.0149	0.0156
TOTAL TAX RATES	0.9753	1.0801	1.1300
TAX EXTENSIONS			
County General Fund	\$ 664,238	\$ 657,865	\$ 643,073
Public Jail Commission	-	342,200	352,802
Illinois Municipal Retirement Fund	311,434	308,201	301,336
County Highway General Fund	336,141	318,705	311,372
County Bridge Fund	138,766	131,573	128,409
Mental Health Facilities	145,661	138,207	135,357
Federal Aid Matching Fund	138,766	131,573	124,291
Tort, Judgment & Liability Fund	487,836	399,141	371,588
Social Security Fund	415,149	411,304	401,953
University of Illinois Cooperative Extension Fund	122,390	116,094	111,682
Senior Citizens Fund	41,659	41,186	40,144
TOTAL TAX EXTENSIONS	\$ 2,802,040	\$ 2,996,049	\$ 2,922,007
TAX COLLECTIONS			
County General Fund	\$ 638,914	\$ 618,609	\$ 600,490
Public Jail Commission	-	327,000	336,852
Illinois Municipal Retirement Fund	299,560	294,511	287,712
County Highway General Fund	323,326	304,547	297,296
County Bridge Fund	133,476	125,729	122,603
Mental Health Facilities	140,108	132,068	129,238
Federal Aid Matching Fund	133,476	125,729	118,671
Tort, Judgment & Liability Fund	469,237	381,411	354,790
Social Security Fund	399,321	393,034	383,781
University of Illinois Cooperative Extension Fund	117,724	110,936	106,633
Senior Citizens Fund	40,070	39,356	38,328
TOTAL TAX COLLECTIONS	\$ 2,695,212	\$ 2,852,930	\$ 2,776,394
PERCENTAGE OF COLLECTIONS	96.1875%	95.2231%	95.0167%

(Source: Franklin County Tax Collector)

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

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2011

*Assessed Valuation (Calendar Year 2010 Payable 2011)	\$ 276,346,853
**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>	\$ 7,944,972
Less: Qualified Bonded Indebtedness - November 30, 2011	<u>(2,959,082)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 4,985,890</u></u>

**(Source: Franklin County Tax Collector)*

*** (Source: Illinois Compiled Statutes)*

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
MAJOR FUNDS
NOVEMBER 30, 2011

<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.
Special County Bridge	Major	Use of local funds for county road and bridge construction repair.
County Highway General	Major	Receipt and disbursement of property taxes and local funds for County Highway Fund expenditures.
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, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
CDAP MARS Rehab #07-246007	Special Revenue	Receipt of federal funds to be used for the rehabilitation of homes.
Child Support	Special Revenue	Expendable Trust Accumulation and subsequent disbursement of child support fees.
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 Jail Lease	Debt Service	Receipt and subsequent disbursement of property taxes levied for debt payments on County jail bonds.
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.
Cyber Crimes	Special Revenue	Receipt of fees related to the activities of the cyber crimes unit.
Death Certificate Surcharge	Special Revenue	Receipt and subsequent disbursement of fees.

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, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
Health Insurance	Special Revenue	Receipt and disbursement of funds for payment of various insurance claims.
IESMA Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for emergency services.
Illinois Public Risk Safety Grant	Special Revenue	Receipt and disbursement of grant funds for safety equipment or improvements
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.

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, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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	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 After Care Program II	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 After Care Program III	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 After Care Program IV	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 After Care Program V	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 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.

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, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific, approved projects.
Mulkeytown Grant	Special Revenue	Receipt of DCEO funds for historical building renovation.
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.
Pet Overpopulation Grant	Special Revenue	Receipt of grant fund to spay and neuter stray animals.
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.

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, 2011

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
State's Attorney Contingency	Special Revenue	Receipt and disbursement of funds at the discretion of the States Attorney.
State's Attorney Drug Forfeiture	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
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.
Youth Diversion Program	Special Revenue	Receipt of fees from the Circuit Clerk for a juvenile detention program.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
FIDUCIARY FUNDS
NOVEMBER 30, 2011

<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.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION - (CONCLUDED)
FIDUCIARY FUNDS
NOVEMBER 30, 2011

<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.
Franklin County Mining	Private-Purpose	Custodial receipt of funds from court case.
Tourism	Private-Purpose	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Franklin County Tourism Bureau.

COMPLIANCE SECTION



February 19, 2013

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 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, 2011, which collectively comprise Franklin County Government, Illinois' basic financial statements and have issued our report thereon dated February 19, 2013. 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.

Internal Control Over Financial Reporting

Management of Franklin County Government, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Franklin County Government's internal control over financial reporting as a basis for designing our auditing procedures 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Franklin County Government's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

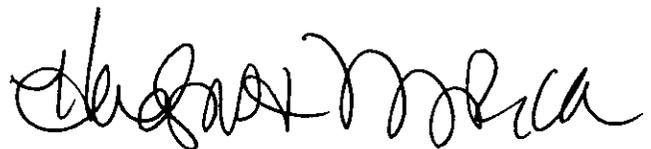
As part of obtaining reasonable assurance about whether Franklin County Government, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Franklin County Government in a separate letter dated February 19, 2013.

This report is intended solely for the information and use of management, the Franklin County Board of Franklin County Government, Illinois, state and federal awarding agencies, and applicable regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants