

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2012

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October 7, 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, 2012, 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, 2012, 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 October 7, 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.

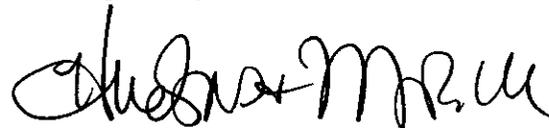
Franklin County Board
October 7, 2013
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Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 42 through 55 and the IMRF Schedule of Funding Progress on page 41 be presented 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 governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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 ASSETS
NOVEMBER 30, 2012

		<u>PRIMARY GOVERNMENT</u> <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$	174,920
Documentary stamps inventory		10,159
Prepaid expenses		151,859
Sales tax receivable		234,681
Income tax receivable		324,123
Salary reimbursements receivable		41,587
MFT allotments receivable		319,041
Other receivables		397,873
Due from other funds		445,042
<u>RESTRICTED ASSETS</u>		
Cash and cash equivalents		8,006,618
<u>CAPITAL ASSETS</u>		
Land		110,250
Buildings		9,307,580
Equipment		6,260,735
Infrastructure		19,201,430
Furniture & fixtures		388,906
Software		50,336
Accumulated depreciation		(28,222,307)
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>17,202,833</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$	362,957
Due to others		180
General ledger overdrafts		258,854
Current portion of long-term lease		15,217
Current portion of long-term debt		40,000
<u>NONCURRENT LIABILITIES</u>		
Obligation for compensated absences		1,065,400
Noncurrent portion of long-term debt		2,870,000
<u>TOTAL LIABILITIES</u>	<u>\$</u>	<u>4,612,608</u>
 <u>NET ASSETS</u>		
Unrestricted	\$	(276,203)
Restricted		8,679,498
Investment in capital assets, net of related debt		4,186,930
<u>TOTAL NET ASSETS</u>	<u>\$</u>	<u>12,590,225</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, 2012

	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES)</u> <u>REVENUE AND CHANGES</u> <u>IN NET ASSETS</u>
	<u>EXPENSES</u>	<u>FEES, FINES</u> <u>AND CHARGES</u> <u>FOR SERVICES</u>	<u>OPERATING</u> <u>GRANTS AND</u> <u>CONTRIBUTIONS</u>	<u>CAPITAL</u> <u>GRANTS AND</u> <u>CONTRIBUTIONS</u>	<u>PRIMARY</u> <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT					
GOVERNMENTAL ACTIVITIES					
General and administrative	\$ 5,653,887	\$ 1,898,347	\$ 4,362,629	\$ -	\$ 607,089
Debt interest payments	210,887	-	-	-	(210,887)
Public safety	7,349,261	1,759,565	177,602	-	(5,412,094)
Judiciary and court related	1,321,560	290,333	-	-	(1,031,227)
Transportation	2,136,369	-	2,270,335	-	133,966
Public health and welfare	58,611	-	-	-	(58,611)
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 16,730,575</u>	<u>\$ 3,948,245</u>	<u>\$ 6,810,566</u>	<u>\$ -</u>	<u>\$ (5,971,764)</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 16,730,575</u>	<u>\$ 3,948,245</u>	<u>\$ 6,810,566</u>	<u>\$ -</u>	<u>\$ (5,971,764)</u>
GENERAL REVENUES AND TRANSFERS					
Taxes:					
Property taxes					\$ 2,186,597
Mobile home privilege taxes					22,705
Payments in lieu of taxes					378,665
Salary and expense reimbursements					1,777,731
Interest income on investments					74,204
Interest, penalties and costs					51,614
Other expense reimbursements					1,011,621
Transfers in and out					(51,227)
TOTAL GENERAL REVENUES AND TRANSFERS					<u>\$ 5,451,910</u>
CHANGE IN NET ASSETS					\$ (519,854)
NET ASSETS - BEGINNING OF YEAR					13,110,079
NET ASSETS - END OF YEAR					<u>\$ 12,590,225</u>

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

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
NOVEMBER 30, 2012

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 9,467,493

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

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

Land	110,250
Buildings	9,307,580
Equipment	6,260,735
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(28,222,307)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,910,000)

- The government-wide financial statements record a compensated absences liability under the economic resources method. As the fund financial statements use the current financial resources method, no liability for compensated absences is recorded. (1,064,198)

TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS \$ 12,590,225

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, 2012

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$	4,353
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 assets, 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.		400,869
- Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds.		(745,633)
- Current year reduction in debt principal.		49,081
- Current year change in accrued compensated absences.		(25,632)
- Loss on disposition of assets.		(202,892)
<u>CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	<u>\$</u>	<u>(519,854)</u>

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

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2012**

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL		
ASSETS								
Cash and cash equivalents	\$ 118,347	\$ -	\$ -	\$ -	\$ -	\$ 56,574	\$ 174,921	
Inventory	-	-	-	-	-	10,159	10,159	
Prepaid expenses	-	-	-	-	-	151,858	151,858	
Sales tax receivable	234,681	-	-	-	-	-	234,681	
Income tax receivable	324,123	-	-	-	-	-	324,123	
Salary reimbursements receivable	77,535	-	-	-	-	-	77,535	
MFT allotments receivable	-	-	186,635	-	-	132,408	319,043	
Other receivables	234,098	-	-	-	34,100	96,522	364,720	
Due from other funds	306,941	450,000	-	24,422	-	231,885	1,013,248	
Restricted assets:								
Cash and cash equivalents	-	1,686,057	1,053,042	1,240,677	76,530	3,950,317	8,006,623	
TOTAL ASSETS	\$ 1,295,725	\$ 2,136,057	\$ 1,239,677	\$ 1,265,099	\$ 110,630	\$ 4,629,723	\$ 10,676,911	
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 131,822	\$ 27,184	\$ 37,330	\$ -	\$ 7,048	\$ 155,737	\$ 359,121	
General ledger overdraft	-	-	-	-	-	258,853	258,853	
Lease payable	-	-	-	-	-	15,217	15,217	
Due to other funds	450,000	-	-	-	-	50,449	500,449	
Accrued salaries	185	-	-	-	-	17	202	
Due to others	-	-	-	-	-	75,576	75,576	
TOTAL LIABILITIES	\$ 582,007	\$ 27,184	\$ 37,330	\$ -	\$ 7,048	\$ 555,849	\$ 1,209,418	
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,440	\$ 8,440	
Restricted fund balance	-	2,108,873	1,202,347	1,265,099	-	4,094,739	8,671,058	
Committed fund balance	-	-	-	-	103,582	(29,305)	74,277	
Assigned fund balance	-	-	-	-	-	-	-	
Unassigned fund balance	713,718	-	-	-	-	-	713,718	
TOTAL FUND BALANCE	\$ 713,718	\$ 2,108,873	\$ 1,202,347	\$ 1,265,099	\$ 103,582	\$ 4,073,874	\$ 9,467,493	
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,295,725	\$ 2,136,057	\$ 1,239,677	\$ 1,265,099	\$ 110,630	\$ 4,629,723	\$ 10,676,911	

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, 2012**

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL		
REVENUES								
General property tax	\$ 1,036,849	-	-	\$ 151,015	\$ -	\$ 998,734	\$ 2,186,598	
Mobile home privilege tax	10,177	-	-	1,412	-	11,115	22,704	
Payment in lieu of tax	367,832	-	-	1,221	-	9,612	378,665	
Personal property replacement tax	206,098	-	-	-	-	-	206,098	
Sales tax	1,111,118	-	-	-	-	-	1,111,118	
Use tax	207,159	-	-	-	-	-	207,159	
Income tax	1,247,766	-	-	-	-	-	1,247,766	
Salary reimbursements	321,714	-	-	-	-	-	321,714	
Inheritance tax	771	-	-	-	-	-	771	
Motor fuel tax allotments	-	-	1,042,280	-	-	1,833,800	1,042,280	
Fees for services	843,120	-	-	-	1,137,862	-	3,814,782	
Interest, penalties and costs	74,204	-	-	-	-	74,204	74,204	
Interest income	7,375	5,084	7,076	7,292	-	24,786	51,613	
Reimbursement of expenditures	161,879	34,202	-	-	19,000	950,783	1,165,864	
Miscellaneous receipts	-	-	7,000	88,593	437	833,715	929,745	
Federal financial assistance	24,594	-	-	-	-	430,189	454,783	
State and local financial assistance	93,473	-	-	-	1,333,761	1,406,651	2,833,885	
TOTAL REVENUES	\$ 5,714,129	\$ 39,286	\$ 1,056,356	\$ 249,533	\$ 2,491,060	\$ 6,499,385	\$ 16,049,749	
EXPENDITURES								
General and administrative	\$ 3,641,398	-	-	-	\$ -	\$ 2,869,674	\$ 6,511,072	
Public safety	2,486,695	-	-	-	2,228,582	1,190,739	5,906,016	
Public health and welfare	-	-	-	-	-	58,611	58,611	
Judiciary and court related	829,161	-	-	-	-	569,135	1,398,296	
Transportation	-	303,783	327,372	-	-	1,570,467	2,201,622	
Debt service payments	135,759	-	-	-	-	124,210	259,969	
Capital outlay	-	-	-	50,086	-	350,783	400,869	
TOTAL EXPENDITURES	\$ 7,093,013	\$ 303,783	\$ 327,372	\$ 50,086	\$ 2,228,582	\$ 6,733,619	\$ 16,736,455	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,378,884)	\$ (264,497)	\$ 728,984	\$ 199,447	\$ 262,478	\$ (234,234)	\$ (686,706)	
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ 2,322,544	\$ 517,657	\$ -	\$ -	\$ -	\$ 1,359,511	\$ 4,199,712	
Operating transfers out	(599,543)	(450,000)	(499,250)	(12,102)	(498,681)	(1,449,077)	(3,508,653)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,723,001	\$ 67,657	\$ (499,250)	\$ (12,102)	\$ (498,681)	\$ (89,566)	\$ 691,059	
CHANGE IN FUND BALANCE	\$ 344,117	\$ (196,840)	\$ 229,734	\$ 187,345	\$ (236,203)	\$ (323,800)	\$ 4,353	
FUND BALANCE, BEGINNING OF YEAR	369,601	2,305,713	972,613	1,077,754	339,785	4,397,674	9,463,140	
FUND BALANCE, END OF YEAR	\$ 713,718	\$ 2,108,873	\$ 1,202,347	\$ 1,265,099	\$ 103,582	\$ 4,073,874	\$ 9,467,493	

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

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
NOVEMBER 30, 2012

<u>ASSETS</u>	<u>TRUST FUNDS</u>	<u>PENSION TRUSTS</u>	<u>PRIVATE-PURPOSE TRUSTS</u>	<u>TOTAL</u>
Cash and cash equivalents	\$ 6,659,598	\$ 386,672	\$ 9,049	\$ 7,055,319
Other receivables	4,823	-	-	4,823
Due from other funds	-	131,926	-	131,926
Due from others	30,098,882	-	-	30,098,882
TOTAL ASSETS	\$ 36,763,303	\$ 518,598	\$ 9,049	\$ 37,290,950
LIABILITIES AND NET ASSETS				
LIABILITIES				
Tax available for distribution	\$ 3,863,819	-	-	\$ 3,863,819
Due to other funds	644,724	-	-	644,724
Fiduciary funds due others	2,578,490	73,585	154	2,652,229
Deferred charges	29,687,307	-	-	29,687,307
TOTAL LIABILITIES	\$ 36,774,340	\$ 73,585	\$ 154	\$ 36,848,079
NET ASSETS				
Held in trust	\$ (11,037)	\$ 445,013	\$ 8,895	\$ 442,871
TOTAL NET ASSETS	\$ (11,037)	\$ 445,013	\$ 8,895	\$ 442,871
TOTAL LIABILITIES AND NET ASSETS	\$ 36,763,303	\$ 518,598	\$ 9,049	\$ 37,290,950

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

**FRANKLIN COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2012**

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	\$ -	\$ 925,688	\$ -	\$ 925,688
Mobile home privilege tax	-	3,974	-	3,974
Payment in lieu of tax	-	3,437	-	3,437
Fines and fees	1,006,672	-	84,577	1,091,249
Interest income	5,430	219	12	5,661
Reimbursements	8,782	-	-	8,782
Miscellaneous	24,202	-	-	24,202
TOTAL ADDITIONS	\$ 1,045,086	\$ 933,318	\$ 84,589	\$ 2,062,993
DEDUCTIONS				
General and administrative	\$ 23,139	\$ 977,108	\$ 139,068	\$ 1,139,315
Judiciary and court related	330,609	-	-	330,609
TOTAL DEDUCTIONS	\$ 353,748	\$ 977,108	\$ 139,068	\$ 1,469,924
CHANGE IN NET ASSETS	\$ 691,338	\$ (43,790)	\$ (54,479)	\$ 593,069
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(691,059)	-	-	(691,059)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (691,059)	\$ -	\$ -	\$ (691,059)
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ 279	\$ (43,790)	\$ (54,479)	\$ (97,990)
NET ASSETS, BEGINNING OF YEAR	(11,316)	488,803	63,374	540,861
NET ASSETS, END OF YEAR	\$ (11,037)	\$ 445,013	\$ 8,895	\$ 442,871

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, 2012

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

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, 2012.

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 Assets* 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 Assets* presents the reporting entity's non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets 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, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Government-Wide Financial Statements (Concluded)

- 2) *Restricted net assets* results when constraints placed on net assets 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 assets* consists of net assets which does not meet the definition of the two preceding categories. Unrestricted net assets often is designated, to indicate that management does not consider it to be available for general operation. Unrestricted net assets often has constraints on resources which are imposed by management, but can be removed or modified.

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

Following the government-wide financial statements are separate financial statements for governmental funds and fiduciary funds. Fiduciary activities are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The County has determined that the General Fund, Special County Bridge Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund and the Juvenile Detention Center Fund are major governmental funds. All other governmental funds are reported in one column labeled "Other Governmental Funds." The total fund balances for all governmental funds is reconciled to total net assets for governmental activities as shown on the statement of net assets in the government-wide statements. The net change in the fund balance for all governmental funds is reconciled to the total change in net assets 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 assets and changes in net assets presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Special County Bridge Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund and the Juvenile Detention Center Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

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, 2012

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, 2012.

- 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 assets 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 Assets 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, 2012

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

Governmental Funds

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

The following are the County's governmental major funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

Special Revenue Funds

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

Fiduciary Funds

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

D. Cash and Investments

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

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

E. Receivables and Payables

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

F. Inventories

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets and Depreciation

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

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

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

H. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on the first day of the levy year and may be paid in two equal installments. The first 2011 payable 2012 real estate tax installment was due on or before approximately August 1, 2012 and the second installment was due on or before approximately October 1, 2012. The County receives its portion of significant distributions of tax receipts approximately one month after these due dates.

I. Accounting Policy - State of Illinois Taxes

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

J. Compensated Absences

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

Employees can accumulate sick days to subsequently be paid into the applicable IMRF plan. There is currently no limit on how many days may be accumulated for payment into the applicable IMRF plan. Elected and appointed officials are not eligible to accumulate vacation or sick hours. The liability for compensated absences as of November 30, 2012 is recorded as a long-term liability in the government-

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Concluded)

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

K. Due To and Due From Other Funds

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

L. Net Assets

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

Net assets represents the difference between assets and liabilities. Net assets 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 assets is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

M. Restricted Assets

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

N. Interfund Transfers

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

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

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

O. Long-Term Debt and Deferred Debt Expense

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 October 7, 2013, the date of this report.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Policy and Basis of Budgeting

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

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

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

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

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONCLUDED)

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

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

NOTE 3 CASH DEPOSITS AND INVESTMENTS

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

A. Cash Deposits

As of November 30, 2012, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$14,978,010. The cumulative bank balance of these cash and investment deposits was \$14,109,609. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The following further categorizes the deposits held as of November 30, 2012 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, 2012, the government's bank balance of \$14,109,609. was exposed to custodial credit risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 4,604	\$ -
FDIC Insured	3,568,914	3,584,689
Covered by collateralized or pledged securities	11,404,492	10,524,920
Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 14,978,010</u>	<u>\$ 14,109,609</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

Concentration of Credit Risk

To promote competition in rates and service cost, and to limit the risk of institutional failure, County deposits and investments may be placed with multiple institutions. Therefore the Franklin County Treasurer designates certain banks and trust companies as depositories and establishes maximum deposit levels for each. Investments are also allowable through a public 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, 2012, the County had several certificates of deposit, which are considered cash equivalents, and no investments.

C. Reconciliation

The following is a reconciliation of the County's deposit and investment balances as of November 30, 2012 for the primary government:

	Cash & Cash Equivalents & Overdrafts	Investments	Restricted Assets	Total Governmental Funds Balance Sheet
Cash and cash equivalents	\$ (83,932)	\$ -	\$ 8,006,623	\$ 7,922,691
<u>Total</u>	<u>\$ (83,932)</u>	<u>\$ -</u>	<u>\$ 8,006,623</u>	<u>\$ 7,922,691</u>
		Governmental Funds Balance Sheet	Fiduciary Funds Statement of Fiduciary Net Assets	Total
Cash and cash equivalents, net		\$ (83,932)	\$ 7,055,319	\$ 6,971,387
Restricted assets - cash and cash equivalents		8,006,623	-	8,006,623
<u>Total</u>		<u>\$ 7,922,691</u>	<u>\$ 7,055,319</u>	<u>\$ 14,978,010</u>

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2012 is as follows:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 4 CAPITAL ASSETS (CONTINUED)

<u>Governmental Activities:</u>	<u>November 30, 2011</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30, 2012</u>
<i>Capital assets not being depreciated:</i>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
<i>Total capital assets not being depreciated:</i>	<u>\$ 110,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,250</u>
<i>Capital assets being depreciated:</i>				
Buildings	\$ 9,309,840	\$ -	\$ (2,260)	\$ 9,307,580
Infrastructure - Road	10,464,732	336,752	-	10,801,484
Infrastructure - Bridges	8,419,431	-	(19,484)	8,399,947
Equipment - General	1,827,019	57,603	(129,614)	1,755,008
Equipment - Highway	1,802,342	-	(28,680)	1,773,662
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	639,135	-	(5,967)	633,168
Equipment - Office	1,050,835	-	-	1,050,835
Automobiles	824,351	-	(13,009)	811,342
Furniture & Fixtures	388,906	6,514	-	395,420
Software	115,940	-	(65,604)	50,336
<i>Total capital assets being depreciated:</i>	<u>\$ 35,072,736</u>	<u>\$ 400,869</u>	<u>\$(264,618)</u>	<u>\$ 35,208,987</u>
<i>Less accumulated depreciation for:</i>				
Buildings	\$ 5,996,145	\$ 259,759	\$ -	\$ 6,255,904
Infrastructure - Road	9,631,599	49,505	-	9,681,104
Infrastructure - Bridges	6,178,948	175,868	-	6,354,816
Equipment - General	1,014,917	97,782	-	1,112,699
Equipment - Highway	1,594,226	88,649	-	1,682,875
Equipment - Voting	230,180	25	-	230,205
Equipment - Public Safety	644,155	10,817	-	654,972
Equipment - Office	1,038,850	14,740	-	1,053,590
Automobiles	727,601	38,723	(1,762)	764,562
Furniture & Fixtures	372,724	8,602	-	381,326
Software	110,274	1,163	(61,183)	50,254
<i>Total accumulated depreciation:</i>	<u>\$ 27,539,619</u>	<u>\$ 745,633</u>	<u>\$(62,945)</u>	<u>\$ 28,222,307</u>
<i>Total capital assets being depreciated, net:</i>	<u>\$ 7,533,117</u>	<u>\$ (344,764)</u>	<u>\$(201,673)</u>	<u>\$ 6,986,680</u>
<i>Governmental activities capital assets, net:</i>	<u>\$ 7,643,367</u>	<u>\$ (344,764)</u>	<u>\$(201,673)</u>	<u>\$ 7,096,930</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense was charged to functions as follows:

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

Capital Outlay Additions Reconciliation:

Capital outlay additions per Note 4 above	\$ 400,869
<u>Capital outlay purchases per the fund financial statements</u>	\$ 400,869

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2012 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds-Nonmajor	\$ 38,462
	Trust Funds	268,479
		\$ 306,941
Special County Bridge	General Fund	\$ 450,000
		\$ 450,000
Other Governmental Funds - Nonmajor Funds	General Fund	\$ -
	Other Governmental Funds-Nonmajor	11,987
	Trust Funds	-
		\$ 11,987
Trust Funds	Other Governmental Funds-Nonmajor	\$ 376,245
		\$ 376,245
<u>Total Interfund Receivables and Payables as Presented in the Fund Financial Statements</u>		\$ 1,145,173

Reconciliation of Fund Financial Statements with Trust Funds:

Total Interfund Receivables Presented in the Fund Financial Statements	\$ 1,013,247
Interfund Receivables - Trust Funds	131,926
<u>Total Interfund Receivables</u>	\$ 1,145,173
Total Interfund Payables Presented in the Fund Financial Statements	\$ 500,449
Interfund Payables - Trust Funds	644,724
<u>Total Interfund Payables</u>	\$ 1,145,173

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

Summary by Fund

Interfund receivables and payables by fund at November 30, 2012 are as follows:

<u>Fund</u>	<u>November 30, 2012</u>	
	<u>Receivable</u>	<u>Payable</u>
Child Support	\$ 59	\$ -
Circuit Clerk	-	118,943
County Clerk	-	48,414
County Highway	63,446	-
Court Automation	4,995	-
Court Security	7,732	-
Document Storage	4,988	-
Drug Enforcement	25	-
DUI Enforcement	1,317	-
Federal Aid Matching	24,422	-
General Fund	306,940	450,000
Geographic Information Systems	9,728	-
IMRF	63,205	-
IMRF Trust	68,721	-
Insurance	54,313	-
Joint Bridge	26,326	-
Law Library	670	-
Police Vehicle	180	-
Probation	6,970	-
Recording & Computer	2,048	-
Rental Housing	211	-
Sheriff's Fees	-	2,035
Social Security	48,110	-
Special County Bridge	450,000	-
Tax Collector	-	525,781
Youth Diversion	767	-
<u>Total</u>	<u>\$ 1,145,173</u>	<u>\$ 1,145,173</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, 2012, the County General Fund incurred a material interfund payable due to the Special County Bridge Fund in the amount of \$450,000. The interfund payable was incurred to enable the County General Fund to meet its cash flow obligations at the time, inclusive of payroll obligations. As of November 30, 2012, the balance on this internal fund borrowing was \$450,000.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

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, 2012 was \$8,137,929. and \$5,227,929., respectively.

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

The Franklin County Joint Emergency Telephone System Board is subject to the provisions of 50 ILCS 20/14.1, which allows them to borrow funds temporarily for specified purposes. The 911 Board entered into a long-term lease agreement with the Government Capital Corporation on September 16, 2008 for the purchase of recording equipment. Peoples National Bank 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, 2012 follows:

	November 30, 2011	Additions	Deductions	November 30, 2012	Principal Amounts Due in One Year
Compensated Absences	\$ 1,038,566	\$ 26,834	\$ -	\$ 1,065,400	Undeterminable
Detention Center Loan	2,959,082	-	(49,082)	2,910,000	40,000
911 Equipment Lease	39,625	-	(24,408)	15,217	15,217
Total	\$ 4,037,273	\$ 26,834	\$ (73,490)	\$ 3,990,617	\$ 55,217

B. Future Debt Service Requirements

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

Juvenile Detention Center Loan

Dated: April 1, 2012

Interest Rate: 2.7% - 5.9%

Original Principal: \$2,910,000

Maturity Date: December 1, 2028

<i>Year Ending November 30,</i>	Principal	Interest	Total
2013	\$ 40,000	\$ 145,392	\$ 185,392
2014	120,000	120,065	240,065
2015	130,000	112,930	242,930
2016	135,000	105,382	240,382
2017	145,000	97,683	242,683
2018-2022	845,000	367,328	1,212,328
2023-2028	1,495,000	208,913	1,703,913
Total	\$ 2,910,000	\$ 1,157,693	\$ 4,067,693

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

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

<i>Year Ending</i> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 15,217	\$ 382	\$ 15,599
<u>Total</u>	<u>\$ 15,217</u>	<u>\$ 382</u>	<u>\$ 15,599</u>

Total all borrowings:

<i>Year Ending</i> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 55,217	\$ 145,774	\$ 200,991
2014	120,000	120,065	240,065
2015	130,000	112,930	242,930
2016	135,000	105,382	240,382
2017	145,000	97,683	242,683
2018-2022	845,000	367,328	1,212,328
2023-2028	1,495,000	208,913	1,703,913
<u>Total</u>	<u>\$ 2,925,217</u>	<u>\$ 1,158,075</u>	<u>\$ 4,083,292</u>

The Statement of Net Assets reflects an amount to be provided for long-term debt totaling \$2,925,217. \$2,870,000 is presented as a noncurrent liability and \$55,217 is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2012 the County incurred 210,887. of interest expense, of which all was expensed.

Compensated absences are liquidated by the General Fund when incurred. The Juvenile Detention Center loan payments are also paid by the General Fund and the Juvenile Detention Center Fund. The equipment lease 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, 2012

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS

GASB 50 Implementation

For the year ended November 30, 2012, 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 2012 was 10.27% of payroll for Regular IMRF, and 19.66% of payroll for SLEP of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 11.30% for Regular members and 21.41% 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, 2012, Franklin County Government's actual contributions for pension cost for Regular members were \$517,483 and \$149,233 for SLEP members. Its required contribution for calendar year 2012 for Regular members were \$569,382 and \$162,517 for SLEP members.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

<u>Three-Year Trend Information for the Regular IMRF and SLEP IMRF Plan</u>			
<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
<u>Regular</u>			
12/31/12	569,382	91%	\$0
12/31/11	531,146	84%	0
12/31/10	518,759	78%	0
<u>SLEP</u>			
12/31/12	162,517	92%	\$0
12/31/11	150,330	87%	0
12/31/10	151,343	89%	0

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 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, 2010 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, 2012, the most recent actuarial valuation date, the Regular plan was 76.71% funded. The actuarial accrued liability for benefits was \$12,199,511 and the actuarial value of assets was \$9,358,286, resulting in an underfunded actuarial accrued liability (UAAL) of \$2,841,225. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$5,038,782 and the ratio of the UAAL to the covered payroll was 56 percent.

SLEP IMRF

As of December 31, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 62.27% funded. The actuarial accrued liability for benefits was \$3,369,277 and the actuarial value of assets was \$2,097,925, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,271,352. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$759,072 and the ratio of the UAAL to the covered payroll was 167 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, 2012

NOTE 10 DEFICIT NET ASSETS

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

<u>Insurance Fund -</u>	Deficit net assets of (\$9,577) is the result of revenues inadequate to cover expenses.
<u>Transportation Grant -</u>	Deficit net assets of (\$28,682) is the result of revenues inadequate to cover expenses.
<u>States Attorney Drug Forfeiture-</u>	Deficit net assets of (\$4,174) is the result of revenues inadequate to cover expenses.
<u>County Clerk Fees -</u>	Deficit net assets of (\$2,773) is the result of revenues inadequate to cover expenses.
<u>Fringe Benefit -</u>	Deficit net assets of (\$96,949.) is the result of revenues inadequate to cover expenses.
<u>Child Support -</u>	Deficit net assets of (\$43,569.) is the result of revenues inadequate to cover expenses.
<u>Fire Construction Grant -</u>	Deficit net assets of (\$52,286.) is the result of revenues inadequate to cover expenses.
<u>Meth ISU Grant -</u>	Deficit net assets of (\$6,599.) is the result of revenues inadequate to cover expenses.
<u>Hazardous Materials Grant -</u>	Deficit net assets of (9,118.) is the result of revenues inadequate to cover expenses.

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

<u>County Clerk Tax Redemption -</u>	Deficit net assets of (\$4,983.) is the result of revenues inadequate to cover expenses.
<u>Unknown Heirs -</u>	Deficit net assets of (\$9,790) is the result of revenues inadequate to cover expenses.
<u>Sheriff's Inmate Trust -</u>	Deficit net assets of (\$759) is the result of revenues inadequate to cover expenses.
<u>Circuit Clerk -</u>	Deficit net assets of (\$1,222.) 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, 2012

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, 2012, 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, 2012:

<u>Fund Description</u>	<u>Amount</u>
Child Support	\$ 43,321
Meth ISU Grant	4,864
Fire Construction Grant	52,286
Hazardous Materials Grant	9,118
Insurance	120,678
Transportation	28,586
<u>Total Overdrafts</u>	<u>\$ 258,853</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, 2012 are also listed below:

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 16 INTERFUND TRANSFERS (CONTINUED)

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General Fund	Major Fund - Juvenile Detention	\$ 430,531
	Major Fund - Special County Bridge	450,000
	Other Governmental Funds - Nonmajor	750,955
	Trust Funds	691,058
		<u>\$ 2,322,544</u>
Juvenile Detention	Other Governmental Funds - Nonmajor	\$ 68,150
		<u>\$ 68,150</u>
Other Governmental Funds - Nonmajor	General Fund	\$ 149,543
	Trust funds	-
	Other Governmental Funds - Nonmajor	1,209,475
		<u>\$ 1,359,018</u>
Major Fund - Special County Bridge	General Fund	\$ 450,000
		<u>\$ 450,000</u>
<u>Total Interfund Transfers</u>		<u>\$ 4,199,712</u>
 <i><u>Reconciliation of Fund Financial Statements with Trust Funds:</u></i>		
Total Transfers In Presented in the Fund Financial Statements		\$ 4,199,712
Transfers In - Trust Funds		-
<u>Total Transfers In</u>		<u>\$ 4,199,712</u>
Total Transfers Out Presented in the Fund Financial Statements		\$ 3,508,653
Transfers Out - Trust Funds		691,059
<u>Total Transfers Out</u>		<u>\$ 4,199,712</u>

Summary by Fund

Transfers in and out by fund at November 30, 2012 are as follows:

<u>Fund</u>	<u>November 30, 2012</u>	
	<u>Transfers from</u>	<u>Transfers to</u>
Animal Control	\$ 44,733	\$ -
Animal Control Donation	30,812	
Bond and Interest Fund	-	137,443
Circuit Clerk	691,059	-
County Clerk	559,910	-
County Highway	354,267	680,083
Fire Construction Grant	-	30,812
Federal Aid	12,102	-
Fringe Benefits	-	367,194

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 16 INTERFUND TRANSFERS (CONCLUDED)

<u>Fund</u>	<u>November 30, 2012</u>	
	<u>Transfers from</u>	<u>Transfers to</u>
General Fund	\$ 599,543	\$ 2,322,544
Joint Bridge	77,093	12,102
Juvenile Detention	498,681	-
Meth Pilot Project	-	68,150
Motor Fuel Tax	499,250	-
Recycling	-	12,100
Sheriff's Fees	142,512	-
Social Security Administration	3,800	-
Special County Bridge	450,000	517,657
Township Bridge Fund	-	51,307
Township Motor Fuel Tax	235,950	320
<u>Total</u>	<u>\$ 4,199,712</u>	<u>\$ 4,199,712</u>

NOTE 17 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2012. 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, 2012 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 1,111,118
Income Tax	1,247,766
Personal Property Replacement Tax	206,098
Use Tax	207,159
State and local financial assistance	2,833,885
<u>Total received from the State of Illinois</u>	<u>\$ 5,606,026</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, 2012

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, 2012, the Highway General Fund received \$680,083. 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONTINUED)

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

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	\$ 2,108,873
Motor Fuel Tax	1,202,347
Federal Aid Matching	<u>1,265,099</u>
	<u>\$ 4,576,319</u>

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

Juvenile Detention	<u>\$ 103,582</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	\$ 781,594
County Highway General Fund	910,159
Township Bridge	113,455
Township Motor Fuel	548,004
911	396,241
Court Security	108,957

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONTINUED)

Restricted Fund Balances - Restricted by Illinois Compiled Statutes

Probation Services	\$ 113,849
Social Security	166,276
Insurance	(9,577)
Court Automation	87,025
Court Document Storage	208,541
Recording & Computer	14,131
Tax Sale Automation	69,289
Social Security Administration	-
Victim Impact	16,091
DUI Enforcement	7,597
Geographic Information Systems	154,745
Animal Control	4,931
Sheriff County Forfeiture	7,929
States Attorney Drug Forfeiture	(4,174)
Youth Diversion Program	80,294
Death Certificate Surcharge	660
Rental Housing Support	3,977
Law Library	7,246
Indemnity	108,918
Cyber Crimes	7,866
Sex Offender Fees	1,906
Police Vehicle	11,590
Circuit Clerk Op Add-On	0
USMS Equitable Sharing	29,453
Mobile Home Tax Sale Automation	1,960
Indemnity Mobile Home	7,563
Drug Enforcement	2,613
County Clerk Fees	(11,213)
Sheriff's Fees	13,517
States Attorney Anti-Crime	23,280
Drug Court Fund	366
States Attorney Records Automation Fund	408
<u>Total Restricted Fund Balances - Restricted by Illinois Compiled Statutes</u>	<u>\$ 3,985,467</u>

Restricted Fund Balances - Restricted by Grant Agreements

National School Lunch Program	\$ 3,253
Recycling Program	12,524
Shocap	55

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONTINUED)

Restricted Fund Balances - Restricted by Grant Agreements

Transportation Grant	\$ (28,682)
Victim Assistance Grant	877
Pet Overpopulation Grant	-
Child Support	(43,569)
Meth ISU Grant	(6,599)
IL Public Risk Safety Grant	4,751
Hazardous Materials Grant	(9,118)
Meth Pilot Project	126,586
DCEO Storage Grant	17,411
HAVA Phase II Grant	-
Cops Meth Control Grant	6,010
Meth After Care III	-
Fire Construction Grant	(52,286)
Meth After Care Program II	-
Meth After Care V	-
Meth After Care VI	656
ICJIA Grant Fund	77,403
Adult Redeploy Fund	-
Voting Elections Assistance Grant	-
Sheriff's Grants	-
<u>Total Restricted Fund Balances - Restricted by Grant Agreements</u>	<u>\$ 109,272</u>

Total Restricted Funds - Nonmajor Funds

\$ 4,094,739

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

Drug Donation	\$ 5,466
Animal Control Donation	19,444
Fringe Benefit	(96,949)
Health Insurance	4,000
States Attorney Contingency	214
EMA Donation	16,782
Payroll Withholding	2
County Jail Lease	-
Coroner Fees	2,909
Bond and Interest Fund	18,827
<u>Total Committed Fund Balances - Committed by resolution or action by the Board</u>	<u>\$ (29,305)</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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2012

NOTE 20 GASB #54 FUND BALANCE REPORTING (CONCLUDED)

Stabilization Arrangements - Franklin County Government does not have a stabilization arrangement or stabilization funds. As of November 30, 2012 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, 2012

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>						
12/31/12	9,358,286	12,199,511	2,841,225	76.71%	5,038,782	56.39%
12/31/11	8,817,840	11,284,371	2,466,531	78.14%	4,755,109	51.87%
12/31/10	8,174,651	10,653,576	2,478,925	76.73%	4,737,528	52.33%
<u>SLEP</u>						
12/31/12	2,097,925	3,369,277	1,271,352	62.27%	759,072	167.49%
12/31/11	2,113,067	3,224,803	1,111,736	65.53%	746,426	148.94%
12/31/10	2,580,255	3,619,482	1,039,227	71.29%	828,371	125.45%

Regular IMRF

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$9,703,609. On a market basis, the funded ratio would be 79.54%.

SLEP IMRF

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,203,223. On a market basis, the funded ratio would be 65.39%.

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

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, 2012

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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	\$ 990,000	\$ 990,000	\$ 1,027,414	\$ 37,414
Income tax	1,145,000	1,145,000	1,182,549	37,549
Personal property replacement tax	210,000	210,000	203,765	(6,235)
Use tax	205,000	205,000	178,362	(26,638)
Inheritance tax	5,000	5,000	771	(4,229)
States Attorney's salary reimbursement	115,000	115,000	192,903	77,903
Supervisor of Assessment's salary reimbursement	15,000	15,000	24,903	9,903
Public Defender salary reimbursement	48,000	48,000	74,993	26,993
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	24,000	24,000	23,550	(450)
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	1,046,875	1,046,875	1,003,851	(43,024)
Payments in lieu of tax	311,000	311,000	392,155	81,155
Interest, penalties and costs	75,000	75,000	74,204	(796)
General Fund interest income - all general fund accounts	6,600	6,600	7,375	775
County Clerk - fees	293,000	293,000	341,142	48,142
Sheriff - fees	131,000	131,000	188,280	57,280
Police training	10,000	10,000	19,947	9,947
Circuit Clerk - clerk fees	343,000	343,000	351,625	8,625
Circuit Clerk - fines	750,000	750,000	645,453	(104,547)
Circuit Clerk - jail fees	2,000	2,000	5,321	3,321
Circuit Clerk - arrestee medical cost fees	11,000	11,000	9,535	(1,465)
Court fund fees	54,000	54,000	49,066	(4,934)
States Attorney - fees	47,500	47,500	46,906	(594)
Public Defender - fees	-	-	111	111
County Treasurer - fees	18,000	18,000	16,063	(1,937)
Supervisor of Assessment - fees	1,600	1,600	4,807	3,207
Animal control fees	36,000	36,000	20,318	(15,682)
Animal registration fees	28,000	28,000	44,733	16,733
Liquor license fees	5,000	5,000	4,650	(350)
Franchise fees	5,000	5,000	10,381	5,381
Flood control	130,000	130,000	101,178	(28,822)
Indemnity fund overage	20,000	20,000	20,000	-
Refunds/overpayments	300	300	1,794	1,494
Juvenile detention center housing	244,506	244,506	244,506	-
Federal detention services	99,000	99,000	149,320	50,320
Street value fines	-	-	(685)	(685)
Building permit fees	2,600	2,600	2,200	(400)
Miscellaneous income	460,000	460,000	458,045	(1,955)
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Insurance reimbursements	10,000	10,000	15,891	5,891
Restitution medical expense reimbursements	2,000	2,000	2,941	941
State of Illinois reimbursement for Election judges salaries	26,000	26,000	7,380	(18,620)
SSA collection	3,000	3,000	2,598	(402)
Reimbursement - gas and transportation	9,700	9,700	11,359	1,659
Reimbursement - food detention center	-	-	969	969
Supt of Schools reimbursement	41,600	41,600	41,613	13
Corps of Eng & RL patrol	27,000	27,000	27,410	410
Reimbursement from 911	151,000	151,000	143,856	(7,144)

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, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Reimbursement from State's Attorney for violent services	\$ 38,700	\$ 38,700	\$ 48,619	\$ 9,919
Dispatcher - City of Benton	90,000	90,000	99,167	9,167
Violent services reimbursement grant	22,100	22,100	19,988	(2,112)
Juvenile Detention Center	186,025	186,025	80,193	(105,832)
<u>Total Receipts</u>	<u>\$ 7,495,106</u>	<u>\$ 7,495,106</u>	<u>\$ 7,623,475</u>	<u>\$ 128,369</u>
<u>Disbursements:</u>				
Total for all County Offices	\$ 7,495,106	\$ 7,495,106	\$ 7,522,883	\$ (27,777)
<u>Total Disbursements</u>	<u>\$ 7,495,106</u>	<u>\$ 7,495,106</u>	<u>\$ 7,522,883</u>	<u>\$ (27,777)</u>
<u>Excess (Deficit) of Receipts over Disbursements</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,592</u>	<u>\$ 100,592</u>
<u>Fund Balance, Beginning of year</u>			369,601	
Modified accrual basis of accounting adjustments			243,525	
<u>Fund Balance (GAAP), End of year</u>			<u>\$ 713,718</u>	
<u>General County</u>				
<u>Personal Services</u>				
911 salary	\$ 115,000	\$ 115,000	\$ 109,368	\$ 5,632
911 part-time salary	36,000	36,000	33,664	2,336
Sick pay and vacation pay out	50,000	50,000	26,372	23,628
Hospitalization insurance	772,000	772,000	962,043	(190,043)
<u>Total Personal Services</u>	<u>\$ 973,000</u>	<u>\$ 973,000</u>	<u>\$ 1,131,447</u>	<u>\$ (158,447)</u>
<u>Contractual Services</u>				
Postage expense	\$ 50,000	\$ 50,000	\$ 49,029	\$ 971
Accounting services	70,000	70,000	44,386	25,614
Computer, phone and internet	2,200	2,200	991	1,209
Special County Prosecutor	20,000	20,000	11,842	8,158
<u>Total Contractual Services</u>	<u>\$ 142,200</u>	<u>\$ 142,200</u>	<u>\$ 106,248</u>	<u>\$ 35,952</u>
<u>Outside Contracts</u>				
Comp maintenance software/Harris	\$ 14,000	\$ 14,000	\$ 13,467	\$ 533
Comp maintenance software/Devnet	44,250	44,250	45,317	(1,067)
Comp maintenance - hardware	37,000	37,000	30,694	6,306
Computer supplies	5,000	5,000	650	4,350
Greater Egypt Planning Comm	9,755	9,755	9,890	(135)
Computer and Website Expenses	5,144	5,144	-	5,144
Detention loan payment	241,590	241,590	135,759	105,831
<u>Total Outside Contracts</u>	<u>\$ 356,739</u>	<u>\$ 356,739</u>	<u>\$ 235,777</u>	<u>\$ 120,962</u>
<u>Commodities</u>				
Travel and training	\$ 10,000	\$ 10,000	\$ 4,493	\$ 5,507
Office supplies (copy machine)	11,000	11,000	12,975	(1,975)
<u>Total Commodities</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 17,468</u>	<u>\$ 3,532</u>
<u>Other Expenses</u>				
Transfer-PPRT and others	\$ 42,000	\$ 42,000	\$ 42,379	\$ (379)
Miscellaneous	500	500	181	319
Donations	12,000	12,000	11,000	1,000
Loan payment to County Highway	450,000	450,000	450,000	-
<u>Total Other Expenses</u>	<u>\$ 504,500</u>	<u>\$ 504,500</u>	<u>\$ 503,560</u>	<u>\$ 940</u>
<u>Total General County</u>	<u>\$ 1,997,439</u>	<u>\$ 1,997,439</u>	<u>\$ 1,994,500</u>	<u>\$ 2,939</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, 2012

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
County Board				
<u>Personal Services</u>				
Salary-Board Chairman	\$ 13,200	\$ 13,200	\$ 13,200	\$ -
Per diem- salary Board Member	57,600	57,600	57,599	1
County Board Secretary	24,742	24,742	27,364	(2,622)
<u>Total Personal Services</u>	<u>\$ 95,542</u>	<u>\$ 95,542</u>	<u>\$ 98,163</u>	<u>\$ (2,621)</u>
<u>Contractual Services</u>				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Board travel	-	-	173	(173)
Publication and printing	3,000	3,000	3,806	(806)
<u>Total Contractual Services</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 7,579</u>	<u>\$ (979)</u>
<u>Commodities</u>				
Office supplies	\$ 2,000	\$ 2,000	\$ 2,515	\$ (515)
<u>Total Commodities</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,515</u>	<u>\$ (515)</u>
<u>Other Expenses</u>				
Transfer -Recycling Program 17	\$ 12,300	\$ 12,300	\$ 12,100	\$ 200
Miscellaneous	1,000	1,000	405	595
<u>Total Other Expenses</u>	<u>\$ 13,300</u>	<u>\$ 13,300</u>	<u>\$ 12,505</u>	<u>\$ 795</u>
<u>Capital outlay</u>				
Building improvements	\$ 3,000	\$ 3,000	\$ 608	\$ 2,392
<u>Total Capital Outlay</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 608</u>	<u>\$ 2,392</u>
Total County Board	\$ 120,442	\$ 120,442	\$ 121,370	\$ (928)
County Clerk				
<u>Personal Services</u>				
Salary-elected officer	\$ 54,453	\$ 54,453	\$ 54,407	\$ 46
Salary-full time	161,770	161,770	178,312	(16,542)
Salary-part time/overtime	1,000	1,000	1,435	(435)
<u>Total Personal Services</u>	<u>\$ 217,223</u>	<u>\$ 217,223</u>	<u>\$ 234,154</u>	<u>\$ (16,931)</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ 427	\$ (427)
Register birth & death	500	500	352	148
Revenue stamps	\$ 50,000	\$ 50,000	\$ 60,000	\$ (10,000)
Restoration of records	500	500	1,928	(1,428)
<u>Total Contractual Services</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 62,707</u>	<u>\$ (11,707)</u>
<u>Commodities</u>				
Office supplies	\$ 10,000	\$ 10,000	\$ 13,990	\$ (3,990)
<u>Total Commodities</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 13,990</u>	<u>\$ (3,990)</u>
Total County Clerk	\$ 278,223	\$ 278,223	\$ 310,851	\$ (32,628)
County Treasurer				
<u>Personal Services</u>				
Salary-elected officer	\$ 54,453	\$ 54,453	\$ 54,407	\$ 46
Salary-full time	109,305	109,305	118,047	(8,742)
Salary-part time/overtime/budget prep	10,000	10,000	4,037	5,963
<u>Total Personal Services</u>	<u>\$ 173,758</u>	<u>\$ 173,758</u>	<u>\$ 176,491</u>	<u>\$ (2,733)</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, 2012

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Contractual Services				
Publication and printing	\$ 9,000	\$ 9,000	\$ 6,805	\$ 2,195
Total Contractual Services	\$ 9,000	\$ 9,000	\$ 6,805	\$ 2,195
Commodities				
Office supplies and equipment	\$ 5,000	\$ 5,000	\$ 3,551	\$ 1,449
Total Commodities	\$ 5,000	\$ 5,000	\$ 3,551	\$ 1,449
Total County Treasurer	\$ 187,758	\$ 187,758	\$ 186,847	\$ 911
Circuit Clerk				
Personal Services				
Salary-elected officer	\$ 54,453	\$ 54,453	\$ 54,407	\$ 46
Salary-full time	155,005	155,005	173,228	(18,223)
Salary-part time/overtime	15,000	15,000	51,199	(36,199)
Total Personal Services	\$ 224,458	\$ 224,458	\$ 278,834	\$ (54,376)
Contractual Services				
Travel	\$ -	\$ -	\$ 20	\$ (20)
Total Contractual Services	\$ -	\$ -	\$ 20	\$ (20)
Commodities				
Office expenses	\$ 10,000	\$ 10,000	\$ 7,370	\$ 2,630
Total Commodities	\$ 10,000	\$ 10,000	\$ 7,370	\$ 2,630
Total Circuit Clerk	\$ 234,458	\$ 234,458	\$ 286,224	\$ (51,766)
Sheriff				
Personal Services				
Salary-elected officer	\$ 60,946	\$ 60,946	\$ 60,898	\$ 48
Salary-full time	1,510,000	1,510,000	1,578,015	(68,015)
Salary-part time	65,000	65,000	60,549	4,451
Salary-Rend Lake patrol	16,000	16,000	15,791	209
Salary-holiday pay	110,000	110,000	111,278	(1,278)
Salary-overtime	143,000	143,000	157,808	(14,808)
Total Personal Services	\$ 1,904,946	\$ 1,904,946	\$ 1,984,339	\$ (79,393)
Contractual Services				
Maintenance-vehicles	\$ 30,000	\$ 30,000	\$ 31,067	\$ (1,067)
Maintenance-equipment	10,000	10,000	7,236	2,764
Telephone	-	-	200	(200)
Postage and postage meter	4,000	4,000	3,714	286
Leads	5,300	5,300	5,270	30
Training	24,000	24,000	19,024	4,976
Medical	115,000	115,000	119,072	(4,072)
Housing	95,000	95,000	66,857	28,143
Food	171,000	171,000	159,421	11,579
Total Contractual Services	\$ 454,300	\$ 454,300	\$ 411,861	\$ 42,439
Commodities				
Office supplies	\$ 12,500	\$ 12,500	\$ 9,054	\$ 3,446
Gas/oil and transportation	75,000	75,000	84,757	(9,757)
Operating supplies offices	4,500	4,500	4,965	(465)

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, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Uniforms-officers	31,600	31,600	23,633	7,967
Photography supplies	500	500	-	500
<u>Total Commodities</u>	<u>\$ 124,100</u>	<u>\$ 124,100</u>	<u>\$ 122,409</u>	<u>\$ 1,691</u>
<u>Other Expenses</u>				
Miscellaneous	\$ 750	\$ 750	\$ 908	\$ (158)
Officer expense-bonds	3,400	3,400	2,325	1,075
<u>Total Other Expenses</u>	<u>\$ 4,150</u>	<u>\$ 4,150</u>	<u>\$ 3,233</u>	<u>\$ 917</u>
<u>Capital outlay</u>				
Facilities, equipment/search/rescue	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Facilities, supplies-merit BD	1,500	1,500	1,245	255
Facilities, supplies-firing range	2,500	2,500	1,435	1,065
Facilities, equipment	14,000	14,000	9,583	4,417
Inmate supplies	10,000	10,000	6,837	3,163
Vehicles, radios-new cars-strip	22,000	22,000	21,187	813
<u>Total Capital Outlay</u>	<u>\$ 54,000</u>	<u>\$ 54,000</u>	<u>\$ 44,287</u>	<u>\$ 9,713</u>
<u>Total Sheriff</u>	<u>\$ 2,541,496</u>	<u>\$ 2,541,496</u>	<u>\$ 2,566,129</u>	<u>\$ (24,633)</u>
<u>Coroner</u>				
<u>Personal Services</u>				
Salary-elected official	\$ 24,500	\$ 24,500	\$ 24,835	\$ (335)
Salary-part time	9,400	9,400	9,760	(360)
Salary-jurors	500	500	-	500
<u>Total Personal Services</u>	<u>\$ 34,400</u>	<u>\$ 34,400</u>	<u>\$ 34,595</u>	<u>\$ (195)</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ 959	\$ (959)
Maintenance-vehicles	500	500	1,262	(762)
Other professional service/report-deputy	4,000	4,000	3,026	974
<u>Total Contractual Services</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 5,247</u>	<u>\$ (747)</u>
<u>Medical</u>				
Autopsy expenses	\$ 55,000	\$ 55,000	\$ 87,550	\$ (32,550)
<u>Total Medical</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 87,550</u>	<u>\$ (32,550)</u>
<u>Commodities</u>				
Office supplies	\$ 1,000	\$ 1,000	\$ 2,038	\$ (1,038)
<u>Total Commodities</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 2,038</u>	<u>\$ (1,038)</u>
<u>Other Expenses</u>				
Miscellaneous/Refunds	\$ 100	\$ 100	\$ -	\$ 100
<u>Total Other Expenses</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 100</u>
<u>Total Coroner</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 129,430</u>	<u>\$ (34,430)</u>
<u>Superintendent of Regional Education Services</u>				
<u>Personal Services</u>				
Salary-full time	\$ 70,665	\$ 70,665	\$ 69,589	\$ 1,076
<u>Total Personal Services</u>	<u>\$ 70,665</u>	<u>\$ 70,665</u>	<u>\$ 69,589</u>	<u>\$ 1,076</u>
<u>Total Superintendent of Schools</u>	<u>\$ 70,665</u>	<u>\$ 70,665</u>	<u>\$ 69,589</u>	<u>\$ 1,076</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, 2012

-47-

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
State's Attorney				
<u>Personal Services</u>				
Salary-elected officer	\$ 166,510	\$ 166,510	\$ 166,508	\$ 2
Salary-full time	79,685	79,685	83,349	(3,664)
Salary-Assistant State's Attorney	163,590	163,590	161,429	2,161
Salary-Violent Crime	38,700	38,700	38,934	(234)
Salary-Violent Crime Advocate	22,100	22,100	18,719	3,381
<u>Total Personal Services</u>	<u>\$ 470,585</u>	<u>\$ 470,585</u>	<u>\$ 468,939</u>	<u>\$ 1,646</u>
<u>Contractual Services</u>				
Telephone	\$ -	\$ -	\$ 331	\$ (331)
Travel	-	-	638	(638)
Publication and printing	1,500	1,500	-	1,500
Medical expert witness fee	5,000	5,000	9,440	(4,440)
<u>Total Contractual Services</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 10,409</u>	<u>\$ (3,909)</u>
<u>Outside Contracts</u>				
Computer fees	\$ 2,000	\$ 2,000	\$ 350	\$ 1,650
Appellate pros project	13,000	13,000	-	13,000
Transcript fee	7,500	7,500	7,969	(469)
<u>Total Outside Contracts</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 8,319</u>	<u>\$ 14,181</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 12,000	\$ 12,000	\$ 13,302	\$ (1,302)
<u>Total Commodities</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 13,302</u>	<u>\$ (1,302)</u>
<u>Total State's Attorney</u>	<u>\$ 511,585</u>	<u>\$ 511,585</u>	<u>\$ 500,969</u>	<u>\$ 10,616</u>
Supervisor of Assessments				
<u>Personal Services</u>				
Salary-appointed officer	\$ 49,455	\$ 49,455	\$ 53,168	\$ (3,713)
Salary-full time	108,220	108,220	117,008	(8,788)
Salary-part time	-	-	-	-
<u>Total Personal Services</u>	<u>\$ 157,675</u>	<u>\$ 157,675</u>	<u>\$ 170,176</u>	<u>\$ (12,501)</u>
<u>Contractual Services</u>				
Publication and printing	\$ 28,000	\$ 28,000	\$ 35,505	\$ (7,505)
<u>Total Contractual Services</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 35,505</u>	<u>\$ (7,505)</u>
<u>Office supplies and equipment</u>				
<u>Total Commodities</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,632</u>	<u>\$ (632)</u>
<u>Total Supervisor of Assessments</u>	<u>\$ 188,675</u>	<u>\$ 188,675</u>	<u>\$ 209,313</u>	<u>\$ (20,638)</u>
Election				
<u>Personal Services</u>				
Salary-full time	\$ 26,310	\$ 26,310	\$ 23,568	\$ 2,742
Salary-part time	40,000	40,000	36,035	3,965
Salary-election judges	45,000	45,000	42,862	2,138
<u>Total Personal Services</u>	<u>\$ 111,310</u>	<u>\$ 111,310</u>	<u>\$ 102,465</u>	<u>\$ 8,845</u>
<u>Contractual Services</u>				
Travel-election judges	\$ 3,000	\$ 3,000	\$ 3,344	\$ (344)

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, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Publication and printing	60,000	60,000	64,933	(4,933)
Poll preparation	3,000	3,000	5,594	(2,594)
Optical scan voting system	40,000	40,000	11,893	28,107
<u>Total Contractual Services</u>	<u>\$ 106,000</u>	<u>\$ 106,000</u>	<u>\$ 85,764</u>	<u>\$ 20,236</u>
<u>Commodities</u>				
Office supplies	\$ 5,000	\$ 5,000	\$ 2,720	\$ 2,280
<u>Total Commodities</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 2,720</u>	<u>\$ 2,280</u>
<u>Capital Outlay</u>				
New Voter Reg/Hardware/Software	\$ 8,000	\$ 8,000	\$ 7,601	\$ 399
<u>Total Capital Outlay</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 7,601</u>	<u>\$ 399</u>
<u>Total Election</u>	<u>\$ 230,310</u>	<u>\$ 230,310</u>	<u>\$ 198,550</u>	<u>\$ 31,760</u>
<u>Public Defender</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Salary-part time	3,495	3,495	3,495	-
<u>Total Personal Services</u>	<u>\$ 93,495</u>	<u>\$ 93,495</u>	<u>\$ 93,495</u>	<u>\$ -</u>
<u>Contractual Services</u>				
Assistant public defender	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Medical Witness Fee	3,000	3,000	2,866	134
<u>Total Contractual Services</u>	<u>\$ 43,000</u>	<u>\$ 43,000</u>	<u>\$ 42,866</u>	<u>\$ 134</u>
<u>Commodities</u>				
Office expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
<u>Total Commodities</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ -</u>
<u>Total Public Defender</u>	<u>\$ 137,995</u>	<u>\$ 137,995</u>	<u>\$ 137,861</u>	<u>\$ 134</u>
<u>Probation Office</u>				
<u>Personal Services</u>				
Salary-full time	\$ 64,000	\$ 64,000	\$ 79,915	\$ (15,915)
Salary-part time clerical-circuit wide	17,500	17,500	-	17,500
<u>Total Personal Services</u>	<u>\$ 81,500</u>	<u>\$ 81,500</u>	<u>\$ 79,915</u>	<u>\$ 1,585</u>
<u>Total Probation Office</u>	<u>\$ 81,500</u>	<u>\$ 81,500</u>	<u>\$ 79,915</u>	<u>\$ 1,585</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>Board of Review</u>	<u>\$ 12,900</u>	<u>\$ 12,900</u>	<u>\$ 12,360</u>	<u>\$ 540</u>
<u>Circuit Court</u>				
<u>Personal Services</u>				
Salary-judges and expenses	\$ 7,000	\$ 7,000	\$ 8,012	\$ (1,012)
Salary-jurors	9,000	9,000	7,338	1,662
<u>Total Personal Services</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 15,350</u>	<u>\$ 650</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, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL (CASH BASIS)</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>Contractual Services</u>				
Publication and printing	\$ 800	\$ 800	\$ 1,070	\$ (270)
Court appointed attorney fees	50,000	50,000	60,848	(10,848)
Court ordered transcripts	5,000	5,000	2,497	2,503
Meals-dieting of jurors	3,000	3,000	1,671	1,329
<u>Total Contractual Services</u>	<u>\$ 58,800</u>	<u>\$ 58,800</u>	<u>\$ 66,086</u>	<u>\$ (7,286)</u>
<u>Commodities</u>				
Office supplies	\$ 4,000	\$ 4,000	\$ 5,948	\$ (1,948)
Miscellaneous	500	500	-	500
<u>Total Commodities</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 5,948</u>	<u>\$ (1,448)</u>
<u>Total Circuit Court</u>	<u>\$ 79,300</u>	<u>\$ 79,300</u>	<u>\$ 87,384</u>	<u>\$ (8,084)</u>
<u>Public Building and Grounds</u>				
<u>Personal Services</u>				
Salary-Janitor court house	\$ 28,833	\$ 28,833	\$ 28,399	\$ 434
Salary-part time/probation and state's attorney	12,000	12,000	12,980	(980)
<u>Total Personal Services</u>	<u>\$ 40,833</u>	<u>\$ 40,833</u>	<u>\$ 41,379</u>	<u>\$ (546)</u>
<u>Contractual Services</u>				
Maintenance building/county building	\$ 1,000	\$ 1,000	\$ 270	\$ 730
Maintenance building/court house	30,000	30,000	46,160	(16,160)
Maintenance building/jail	48,000	48,000	54,442	(6,442)
Maintenance equipment/county jail	22,000	22,000	28,486	(6,486)
Maintenance-probation/state's attorney	2,000	2,000	547	1,453
Utilities-telephone	51,000	51,000	47,752	3,248
Utilities-electric and gas	138,000	138,000	127,918	10,082
Utilities-water	22,000	22,000	23,907	(1,907)
Other professional service pest control	4,300	4,300	5,266	(966)
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	5,199	(199)
<u>Total Contractual Services</u>	<u>\$ 342,700</u>	<u>\$ 342,700</u>	<u>\$ 359,347</u>	<u>\$ (16,647)</u>
<u>Commodities</u>				
Operating supplies county building	\$ 2,500	\$ 2,500	\$ 2,784	\$ (284)
Operating supplies court house	3,250	3,250	3,277	(27)
Operating supplies county jail	20,000	20,000	21,453	(1,453)
<u>Total Commodities</u>	<u>\$ 25,750</u>	<u>\$ 25,750</u>	<u>\$ 27,514</u>	<u>\$ (1,764)</u>
<u>Capital outlay</u>				
Operating supplies/kitchen	\$ 11,000	\$ 11,000	\$ 11,287	\$ (287)
Operating supplies/probation and state's attorney	2,000	2,000	1,602	398
<u>Total Other Expenses</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 12,889</u>	<u>\$ 111</u>
<u>Total Public Building and Grounds</u>	<u>\$ 422,283</u>	<u>\$ 422,283</u>	<u>\$ 441,129</u>	<u>\$ (18,846)</u>
<u>Animal Control</u>				
<u>Personal Services</u>				
Salary-full time	\$ 58,000	\$ 58,000	\$ 49,528	\$ 8,472
Salary-part time	12,480	12,480	10,828	1,652
Overtime	3,000	3,000	5,108	(2,108)
<u>Total Personal Services</u>	<u>\$ 73,480</u>	<u>\$ 73,480</u>	<u>\$ 65,464</u>	<u>\$ 8,016</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, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL (CASH BASIS)</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 6,000	\$ 6,000	\$ 2,468	\$ 3,532
Maintenance-pound	1,500	1,500	2,170	(670)
Telephone	1,700	1,700	1,687	13
Other professional services/Dr. Clark	3,000	3,000	5,185	(2,185)
<u>Total Contractual Services</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>	<u>\$ 11,510</u>	<u>\$ 690</u>
<u>Commodities</u>				
Office supplies	\$ 300	\$ 300	\$ 1,037	\$ (737)
Gasoline and oil	8,000	8,000	8,009	(9)
Operating supplies	3,000	3,000	4,754	(1,754)
<u>Total Commodities</u>	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 13,800</u>	<u>\$ (2,500)</u>
<u>Other Expenses</u>				
Uniforms	\$ 1,000	\$ 1,000	\$ 1,721	\$ (721)
<u>Total Other Expenses</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,721</u>	<u>\$ (721)</u>
<u>Total Animal Control</u>	<u>\$ 97,980</u>	<u>\$ 97,980</u>	<u>\$ 92,495</u>	<u>\$ 5,485</u>
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 30,450	\$ 30,450	\$ 32,674	\$ (2,224)
Deputy director	7,000	7,000	6,785	215
<u>Total Personal Services</u>	<u>\$ 37,450</u>	<u>\$ 37,450</u>	<u>\$ 39,459</u>	<u>\$ (2,009)</u>
<u>Contractual Services</u>				
Maintenance-equipment	\$ 4,500	\$ 4,500	\$ 5,926	\$ (1,426)
Computer services/software licenses	2,500	2,500	3,921	(1,421)
Publication and printing	500	500	-	500
Telecommunications	2,500	2,500	1,842	658
Training	1,000	1,000	262	738
<u>Total Contractual Services</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 11,951</u>	<u>\$ (951)</u>
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	\$ 711	\$ (211)
Fuel cost	5,000	5,000	9,171	(4,171)
Office supplies	1,000	1,000	2,163	(1,163)
<u>Total Commodities</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 12,045</u>	<u>\$ (5,545)</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	\$ 8,500	\$ 8,500	\$ 9,414	\$ (914)
<u>Total Capital Outlay</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 9,414</u>	<u>\$ (914)</u>
<u>Total Emergency Services and Disaster Agency</u>	<u>\$ 63,450</u>	<u>\$ 63,450</u>	<u>\$ 72,869</u>	<u>\$ (9,419)</u>
<u>Contingencies</u>				
<u>Other Expenses</u>				
Contingency	\$ 143,647	\$ 143,647	\$ 25,098	\$ 118,549
<u>Total Other Expenses</u>	<u>\$ 143,647</u>	<u>\$ 143,647</u>	<u>\$ 25,098</u>	<u>\$ 118,549</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, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL (CASH BASIS)</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>Total Contingencies</u>	\$ 143,647	\$ 143,647	\$ 25,098	\$ 118,549
<u>Total for all County Offices</u>	\$ 7,495,106	\$ 7,495,106	\$ 7,522,883	\$ (27,777)

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
MOTOR FUEL TAX FUND
FOR THE YEAR ENDED NOVEMBER 30, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Motor Fuel Tax Allotments	\$ 820,000	\$ 820,000	\$ 921,582	\$ 101,582
Miscellaneous	5,000	5,000	7,000	2,000
Interest income	12,000	12,000	7,076	(4,924)
<u>TOTAL REVENUES</u>	<u>\$ 837,000</u>	<u>\$ 837,000</u>	<u>\$ 935,658</u>	<u>\$ 98,658</u>
<u>EXPENDITURES</u>				
Transportation	\$ 1,009,250	\$ 1,009,250	\$ 861,726	\$ 147,524
Capital outlay	100,000	100,000	-	100,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,109,250</u>	<u>\$ 1,109,250</u>	<u>\$ 861,726</u>	<u>\$ 247,524</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (272,250)</u>	<u>\$ (272,250)</u>	<u>\$ 73,932</u>	<u>\$ 346,182</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (272,250)</u>	<u>\$ (272,250)</u>	<u>\$ 73,932</u>	<u>\$ 346,182</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			972,613	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			155,802	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,202,347</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, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 50,000	\$ 50,000	\$ 143,322	\$ 93,322
Miscellaneous	-	-	-	-
Interest income	20,000	20,000	5,084	(14,916)
TOTAL REVENUES	\$ 70,000	\$ 70,000	\$ 148,406	\$ 78,406
EXPENDITURES				
Transportation	\$ 505,000	\$ 505,000	\$ 213,338	\$ 291,662
Capital outlay	650,000	650,000	-	650,000
TOTAL EXPENDITURES	\$ 1,155,000	\$ 1,155,000	\$ 213,338	\$ 941,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,085,000)	\$ (1,085,000)	\$ (64,932)	\$ 1,020,068
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Operating transfers out	(470,000)	(470,000)	(450,000)	20,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (20,000)	\$ (20,000)	\$ -	\$ 20,000
CHANGE IN FUND BALANCE	\$ (1,105,000)	\$ (1,105,000)	\$ (64,932)	\$ 1,040,068
FUND BALANCE, BEGINNING OF YEAR			2,305,713	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			(131,908)	
FUND BALANCE (GAAP), END OF YEAR			\$ 2,108,873	

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, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Reimbursements for expenditures	\$ 20,000	\$ 20,000	\$ 88,593	\$ 68,593
Property tax	153,250	153,250	140,441	(12,809)
Interest income	13,000	13,000	7,292	(5,708)
TOTAL REVENUES	\$ 186,250	\$ 186,250	\$ 236,326	\$ 50,076
EXPENDITURES				
Transportation	\$ 70,000	\$ 70,000	\$ 4,044	\$ 65,956
Capital outlay	445,000	445,000	287,004	157,996
TOTAL EXPENDITURES	\$ 515,000	\$ 515,000	\$ 291,048	\$ 223,952
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (328,750)	\$ (328,750)	\$ (54,722)	\$ 274,028
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Operating transfers out	(60,000)	(60,000)	-	60,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (55,000)	\$ (55,000)	\$ -	\$ 55,000
CHANGE IN FUND BALANCE	\$ (383,750)	\$ (383,750)	\$ (54,722)	\$ 329,028
FUND BALANCE, BEGINNING OF YEAR			1,077,754	
MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS			242,067	
FUND BALANCE (GAAP), END OF YEAR			\$ 1,265,099	

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, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Salary Reimbursements & Rental Income	\$ 2,548,660	\$ 2,548,660	\$ 2,320,589	\$ (228,071)
Miscellaneous	-	-	437	437
Interest income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 2,548,660</u>	<u>\$ 2,548,660</u>	<u>\$ 2,321,026</u>	<u>\$ (227,634)</u>
<u>EXPENDITURES</u>				
Public safety	\$ 1,551,129	\$ 1,551,129	\$ 1,416,877	\$ 134,252
Capital outlay	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,551,129</u>	<u>\$ 1,551,129</u>	<u>\$ 1,416,877</u>	<u>\$ 134,252</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 997,531</u>	<u>\$ 997,531</u>	<u>\$ 904,149</u>	<u>\$ (93,382)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(997,531)	(997,531)	(833,287)	164,244
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (997,531)</u>	<u>\$ (997,531)</u>	<u>\$ (833,287)</u>	<u>\$ 164,244</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,862</u>	<u>\$ 70,862</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			339,785	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			(307,065)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 103,582</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, 2012

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 56,574	\$ 56,574
MFT allotments receivable	132,408	132,408
Prepayments	151,858	151,858
Documentary stamps inventory	10,159	10,159
Other receivables	96,522	96,522
Due from other funds	231,885	231,885
Restricted assets:		
Cash and cash equivalents	3,950,317	3,950,317
<u>TOTAL ASSETS</u>	<u>\$ 4,629,723</u>	<u>\$ 4,629,723</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 155,737	\$ 155,737
Due to other funds	50,449	50,449
Due to others	75,576	75,576
Lease payable	15,217	15,217
Accrued salaries	17	17
General ledger overdraft	258,853	258,853
<u>TOTAL LIABILITIES</u>	<u>\$ 555,849</u>	<u>\$ 555,849</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ 8,440	\$ 8,440
Restricted fund balance	4,094,739	4,094,739
Committed fund balance	(29,305)	(29,305)
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,073,874</u>	<u>\$ 4,073,874</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,629,723</u>	 <u>\$ 4,629,723</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, 2012

	SPECIAL REVENUE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>REVENUES</u>		
General property tax	\$ 998,734	\$ 998,734
Mobile home privilege tax	11,115	11,115
Payment in lieu of tax	9,612	9,612
Motor fuel tax allotments	778,056	778,056
Fees for services	1,833,800	1,833,800
Interest income	24,786	24,786
Miscellaneous receipts	833,715	833,715
Federal financial assistance	430,189	430,189
State and local financial assistance	628,595	628,595
Reimbursements	950,783	950,783
<u>TOTAL REVENUES</u>	\$ 6,499,385	\$ 6,499,385
<u>EXPENDITURES</u>		
General and administration	\$ 2,869,674	\$ 2,869,674
Public safety	1,190,739	1,190,739
Public health and welfare	58,611	58,611
Judiciary and court related	569,135	569,135
Transportation	1,570,467	1,570,467
Debt principal and interest payments	124,210	124,210
Capital outlay	350,783	350,783
<u>TOTAL EXPENDITURES</u>	\$ 6,733,619	\$ 6,733,619
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ (234,234)	\$ (234,234)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 1,359,511	\$ 1,359,511
Operating transfers out	(1,449,077)	(1,449,077)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	\$ (89,566)	\$ (89,566)
<u>CHANGE IN FUND BALANCE</u>	\$ (323,800)	\$ (323,800)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	4,397,674	4,397,674
<u>FUND BALANCE, END OF YEAR</u>	\$ 4,073,874	\$ 4,073,874

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

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	METH AFTERCARE V	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	132,408	-	-	-	-
Prepaid expenses	-	-	-	-	77,041	-	-	-
Inventory	-	-	-	-	1,719	-	-	-
Other receivables	-	-	-	-	88,597	-	-	-
Due from other funds	26,326	63,446	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	755,268	846,713	113,455	457,607	296,979	-	3,253	656
TOTAL ASSETS	\$ 781,594	\$ 910,159	\$ 113,455	\$ 590,015	\$ 464,336	\$ -	\$ 3,253	\$ 656

LIABILITIES AND FUND BALANCE

LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 16,617	\$ 6,517	\$ -	\$ -	\$ -
Due to others	-	-	-	25,394	46,361	-	-	-
General ledger overdraft	-	-	-	-	-	-	-	-
Lease payable	-	-	-	-	15,217	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 42,011	\$ 68,095	\$ -	\$ -	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	781,594	910,159	113,455	548,004	396,241	-	3,253	656
Committed fund balance	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 781,594	\$ 910,159	\$ 113,455	\$ 548,004	\$ 396,241	\$ -	\$ 3,253	\$ 656
TOTAL LIABILITIES AND FUND BALANCE	\$ 781,594	\$ 910,159	\$ 113,455	\$ 590,015	\$ 464,336	\$ -	\$ 3,253	\$ 656

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	74,817	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	7,732	6,970	48,110	54,313	4,995	-	4,988	2,048
Restricted assets:								
Cash and cash equivalents	101,225	106,879	118,166	-	85,379	12,524	203,553	15,905
TOTAL ASSETS	\$ 108,957	\$ 113,849	\$ 166,276	\$ 129,130	\$ 90,374	\$ 12,524	\$ 208,541	\$ 17,953
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 18,029	\$ 3,349	\$ -	\$ -	\$ 3,822
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	120,678	-	-	-	-
Lease payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 138,707	\$ 3,349	\$ -	\$ -	\$ 3,822
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	108,957	113,849	166,276	(9,577)	87,025	12,524	208,541	14,131
Committed fund balance	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 108,957	\$ 113,849	\$ 166,276	\$ (9,577)	\$ 87,025	\$ 12,524	\$ 208,541	\$ 14,131
TOTAL LIABILITIES AND FUND BALANCE	\$ 108,957	\$ 113,849	\$ 166,276	\$ 129,130	\$ 90,374	\$ 12,524	\$ 208,541	\$ 17,953

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP	DUI ENFORCEMENT
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	1,317
Restricted assets:							
Cash and cash equivalents	69,289	5,466	19,573	-	16,091	55	6,280
TOTAL ASSETS	\$ 69,289	\$ 5,466	\$ 19,573	\$ -	\$ 16,091	\$ 55	\$ 7,597
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	69,289	-	-	-	16,091	55	7,597
Committed fund balance	-	5,466	19,444	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 69,289	\$ 5,466	\$ 19,444	\$ -	\$ 16,091	\$ 55	\$ 7,597
TOTAL LIABILITIES AND FUND BALANCE	\$ 69,289	\$ 5,466	\$ 19,573	\$ -	\$ 16,091	\$ 55	\$ 7,597

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

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	HEALTH INSURANCE	VICTIM ASSISTANCE GRANT	STATES ATTORNEY DRUG FORFEITURE
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	3,925	-	-	-	4,000	-	-
Due from other funds	9,728	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	148,493	1,006	-	7,929	-	-	877	(4,174)
TOTAL ASSETS	\$ 158,221	\$ 4,931	\$ -	\$ 7,929	\$ -	\$ 4,000	\$ 877	\$ (4,174)
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 3,476	\$ -	\$ 96	\$ -	\$ 96,949	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	28,586	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 3,476	\$ -	\$ 28,682	\$ -	\$ 96,949	\$ -	\$ -	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	154,745	4,931	(28,682)	7,929	-	-	877	(4,174)
Committed fund balance	-	-	-	-	(96,949)	4,000	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 154,745	\$ 4,931	\$ (28,682)	\$ 7,929	\$ (96,949)	\$ 4,000	\$ 877	\$ (4,174)
TOTAL LIABILITIES AND FUND BALANCE	\$ 158,221	\$ 4,931	\$ -	\$ 7,929	\$ -	\$ 4,000	\$ 877	\$ (4,174)

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

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	YOUTH DIVERSION PROGRAM	STATE'S ATTORNEY CONTINGENCY	PET OVERPOPULATION GRANT	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT
\$	-	\$ -	-	\$ -	-	-	\$ -
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	767	-	-	-	211	670	59
	79,527	214	-	660	3,766	6,576	-
TOTAL ASSETS	\$ 80,294	\$ 214	\$ -	\$ 660	\$ 3,977	\$ 7,246	\$ 59

LIABILITIES AND FUND BALANCE

\$	-	\$ -	-	\$ -	-	-	\$ 290
	-	-	-	-	-	-	-
	-	-	-	-	-	-	43,321
	-	-	-	-	-	-	-
	-	-	-	-	-	-	17
	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 43,628					

FUND BALANCE

\$	-	\$ -	-	\$ -	-	-	\$ -
	80,294	-	-	660	3,977	7,246	(43,569)
	-	214	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 80,294	\$ 214	\$ -	\$ 660	\$ 3,977	\$ 7,246	\$ (43,569)
TOTAL LIABILITIES AND FUND BALANCE	\$ 80,294	\$ 214	\$ -	\$ 660	\$ 3,977	\$ 7,246	\$ 59

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFF'S FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 15,552	\$ -	\$ -	\$ -	\$ -
MTF allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	108,918	-	-	5,240	7,866	-	127,895
TOTAL ASSETS	\$ 108,918	\$ -	\$ 15,552	\$ 5,240	\$ 7,866	\$ -	\$ 127,895
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 1,735	\$ -	\$ 489	\$ -	\$ -	\$ 1,309
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	4,864	-	-	-	9,118	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	2,035	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 6,599	\$ 2,035	\$ 489	\$ -	\$ 9,118	\$ 1,309
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	108,918	(6,599)	13,517	4,751	7,866	(9,118)	126,586
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 108,918	\$ (6,599)	\$ 13,517	\$ 4,751	\$ 7,866	\$ (9,118)	\$ 126,586
TOTAL LIABILITIES AND FUND BALANCE	\$ 108,918	\$ -	\$ 15,552	\$ 5,240	\$ 7,866	\$ -	\$ 127,895

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	METH AFTER CARE PROGRAM II
\$	41,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and cash equivalents	-	-	-	-	-	-	-
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	8,440	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	180	-	-
Restricted assets:							
Cash and cash equivalents	-	1,906	17,411	-	11,410	-	-
TOTAL ASSETS	\$ 49,462	\$ 1,906	\$ 17,411	\$ -	\$ 11,590	\$ -	\$ -

LIABILITIES AND FUND BALANCE

\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	-
Due to others	3,821	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	48,414	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 52,235	\$ -					

FUND BALANCE

\$	8,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable fund balance	(11,213)	1,906	17,411	-	11,590	-	-
Restricted fund balance	-	-	-	-	-	-	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (2,773)	\$ 1,906	\$ 17,411	\$ -	\$ 11,590	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 49,462	\$ 1,906	\$ 17,411	\$ -	\$ 11,590	\$ -	\$ -

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

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	METH AFTERCARE III	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	16,782	29,453	6,010	-	-	2	1,960
TOTAL ASSETS	<u>\$ 16,782</u>	<u>\$ 29,453</u>	<u>\$ 6,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 1,960</u>

LIABILITIES AND FUND BALANCE

LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	52,286	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,286</u>	<u>\$ -</u>	<u>\$ -</u>

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	29,453	6,010	-	(52,286)	-	1,960
Committed fund balance	16,782	-	-	-	-	2	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 16,782</u>	<u>\$ 29,453</u>	<u>\$ 6,010</u>	<u>\$ -</u>	<u>\$ (52,286)</u>	<u>\$ 2</u>	<u>\$ 1,960</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 16,782</u>	<u>\$ 29,453</u>	<u>\$ 6,010</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 1,960</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	INDEMNITY MOBILE HOME	COUNTY JAIL LEASE	CORONER FEES	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	DRUG COURT FUND
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	25	-	-	-
Restricted assets:							
Cash and cash equivalents	7,563	-	2,909	2,588	25,175	78,438	366
TOTAL ASSETS	\$ 7,563	\$ -	\$ 2,909	\$ 2,613	\$ 25,175	\$ 78,438	\$ 366
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,895	\$ 1,035	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 1,895	\$ 1,035	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	7,563	-	-	2,613	23,280	77,403	366
Committed fund balance	-	-	2,909	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 7,563	\$ -	\$ 2,909	\$ 2,613	\$ 23,280	\$ 77,403	\$ 366
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,563	\$ -	\$ 2,909	\$ 2,613	\$ 25,175	\$ 78,438	\$ 366

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	ADULT REDEPLOY FUND	STATES ATTORNEY RECORDS AUTOMATION	VOTING ELECTION ASSISTANCE GRANT	SHERIFF'S GRANTS	BOND & INTEREST FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,574
MFT allotments receivable	-	-	-	-	-	132,408
Prepaid expenses	-	-	-	-	-	151,858
Inventory	-	-	-	-	-	10,159
Other receivables	-	-	-	-	-	96,522
Due from other funds	-	-	-	-	-	231,885
Restricted assets:						
Cash and cash equivalents	-	408	-	-	18,827	3,950,317
TOTAL ASSETS	\$ -	\$ 408	\$ -	\$ -	\$ 18,827	\$ 4,629,723
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,737
Due to others	-	-	-	-	-	75,576
General ledger overdraft	-	-	-	-	-	258,853
Lease payable	-	-	-	-	-	15,217
Accrued payroll	-	-	-	-	-	17
Due to other funds	-	-	-	-	-	50,449
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555,849
FUND BALANCE						
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,440
Restricted fund balance	-	408	-	-	-	4,094,739
Committed fund balance	-	-	-	-	18,827	(29,305)
Assigned fund balance	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 408	\$ -	\$ -	\$ 18,827	\$ 4,073,874
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 408	\$ -	\$ -	\$ 18,827	\$ 4,629,723

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, 2012**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	METH AFTERCARE V	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI
REVENUES								
General property tax	\$ 152,309	\$ 364,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	1,523	3,669	-	-	-	-	-	-
Payment in lieu of tax	1,317	3,173	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	778,056	-	-	-	-
Fees for services	-	-	-	-	411,194	-	-	-
Interest income	4,380	1,539	1,061	4,470	7,050	-	-	-
Miscellaneous	7,007	441	-	-	-	-	-	-
Reimbursements	19,515	37,758	-	132,408	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	42,116	15,479
State and local financial assistance	-	-	175,395	-	-	-	-	-
TOTAL REVENUES	\$ 186,051	\$ 410,782	\$ 176,456	\$ 914,934	\$ 418,244	\$ -	\$ 42,116	\$ 15,479

EXPENDITURES								
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	422,357	-	-	22,690
Public health and welfare	-	-	-	-	-	-	38,908	-
Judiciary and court related	-	-	-	-	-	-	-	-
Transportation	33,417	780,218	-	756,832	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	65,106	61,069	221,259	-	-	-	-	-
TOTAL EXPENDITURES	\$ 98,523	\$ 841,287	\$ 221,259	\$ 756,832	\$ 422,357	\$ -	\$ 38,908	\$ 22,690

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 87,528	\$ (430,505)	\$ (44,803)	\$ 158,102	\$ (4,113)	\$ -	\$ 3,208	\$ (7,211)
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OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ 12,102	\$ 680,083	\$ 51,307	\$ 320	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(77,093)	(354,267)	-	(235,950)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (64,991)	\$ 325,816	\$ 51,307	\$ (235,630)	\$ -	\$ -	\$ -	\$ -

CHANGE IN FUND BALANCE	\$ 22,537	\$ (104,689)	\$ 6,504	\$ (77,528)	\$ (4,113)	\$ -	\$ 3,208	\$ (7,211)
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FUND BALANCE, BEGINNING OF YEAR	759,057	1,014,848	106,951	625,532	400,354	-	45	7,867
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FUND BALANCE, END OF YEAR	\$ 781,594	\$ 910,159	\$ 113,455	\$ 548,004	\$ 396,241	\$ -	\$ 3,253	\$ 656
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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, 2012

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER
REVENUES								
General property tax	\$ -	\$ -	\$ 262,863	\$ 219,360	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	2,782	3,141	-	-	-	-
Payment in lieu of tax	-	-	2,406	2,716	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Fees for services	91,168	113,568	-	-	65,881	420	69,428	27,894
Interest income	72	-	63	-	66	4	122	9
Miscellaneous	-	-	472	4,096	-	-	-	-
Reimbursements	-	-	140,110	291,624	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 91,240	\$ 113,568	\$ 408,696	\$ 520,937	\$ 65,947	\$ 424	\$ 69,550	\$ 27,903
EXPENDITURES								
General and administrative	\$ -	\$ -	\$ 523,269	\$ 596,826	\$ -	\$ -	\$ -	\$ 29,153
Public safety	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	12,092	-	-
Judiciary and court related	138,489	89,710	-	-	106,314	-	57,740	-
Transportation	-	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,349	-	-	-
TOTAL EXPENDITURES	\$ 138,489	\$ 89,710	\$ 523,269	\$ 596,826	\$ 109,663	\$ 12,092	\$ 57,740	\$ 29,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (47,249)	\$ 23,858	\$ (114,573)	\$ (75,889)	\$ (43,716)	\$ (11,668)	\$ 11,810	\$ (1,250)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,100	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,100	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (47,249)	\$ 23,858	\$ (114,573)	\$ (75,889)	\$ (43,716)	\$ 432	\$ 11,810	\$ (1,250)
FUND BALANCE, BEGINNING OF YEAR	156,206	89,991	280,849	66,312	130,741	12,092	196,731	15,381
FUND BALANCE, END OF YEAR	\$ 108,957	\$ 113,849	\$ 166,276	\$ (9,577)	\$ 87,025	\$ 12,524	\$ 208,541	\$ 14,131

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, 2012**

	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT	SHOCAP	DUI ENFORCEMENT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	16,361	-	-	-	2,860	-	10,397
Interest income	32	4	14	2	10	-	2
Miscellaneous	-	105	9,830	-	-	-	-
Reimbursements	-	-	-	3,800	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 16,393	\$ 109	\$ 9,844	\$ 3,802	\$ 2,870	\$ -	\$ 10,399
EXPENDITURES							
General and administrative	\$ 5,523	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
Public safety	-	-	6,388	-	-	-	9,827
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	5,018	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,523	\$ -	\$ 6,388	\$ 2	\$ 5,018	\$ -	\$ 9,827
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 10,870	\$ 109	\$ 3,456	\$ 3,800	\$ (2,148)	\$ -	\$ 572
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(30,812)	(3,800)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (30,812)	\$ (3,800)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 10,870	\$ 109	\$ (27,356)	\$ -	\$ (2,148)	\$ -	\$ 572
FUND BALANCE, BEGINNING OF YEAR	58,419	5,357	46,800	-	18,239	55	7,025
FUND BALANCE, END OF YEAR	\$ 69,289	\$ 5,466	\$ 19,444	\$ -	\$ 16,091	\$ 55	\$ 7,597

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, 2012**

	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	HEALTH INSURANCE	VICTIM ASSISTANCE GRANT	STATES ATTORNEY DRUG FORFEITURE
REVENUES								
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Fees for services	136,120	49,141	-	-	-	-	-	15,515
Interest income	83	15	-	-	-	-	-	-
Miscellaneous	-	-	114	264	775,766	-	-	-
Reimbursements	-	-	-	-	236,370	-	-	-
Federal financial assistance	-	-	54,300	-	-	-	41,684	-
State and local financial assistance	-	-	-	-	-	-	17,100	-
TOTAL REVENUES	\$ 136,203	\$ 49,156	\$ 54,414	\$ 264	\$ 1,012,136	\$ -	\$ 58,784	\$ 15,515
EXPENDITURES								
General and administrative	\$ 134,531	\$ -	\$ -	\$ -	\$ 1,475,342	\$ -	\$ -	\$ -
Public safety	-	492	67,931	11	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	57,270	34,055
Transportation	-	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 134,531	\$ 492	\$ 67,931	\$ 11	\$ 1,475,342	\$ -	\$ 57,270	\$ 34,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,672	\$ 48,664	\$ (13,517)	\$ 253	\$ (463,206)	\$ -	\$ 1,514	\$ (18,540)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 367,194	\$ -	\$ -	\$ -
Operating transfers out	-	(44,733)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (44,733)	\$ -	\$ -	\$ 367,194	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 1,672	\$ 3,931	\$ (13,517)	\$ 253	\$ (96,012)	\$ -	\$ 1,514	\$ (18,540)
FUND BALANCE, BEGINNING OF YEAR	153,073	1,000	(15,165)	7,676	(937)	4,000	(637)	14,366
FUND BALANCE, END OF YEAR	\$ 154,745	\$ 4,931	\$ (28,682)	\$ 7,929	\$ (96,949)	\$ 4,000	\$ 877	\$ (4,174)

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, 2012**

	YOUTH DIVERSION PROGRAM	STATES ATTORNEY CONTINGENCY	PET OVERPOPULATION GRANT	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	10,254	-	-	-	2,481	8,175	8,710
Interest income	47	-	-	-	3	4	-
Miscellaneous	-	-	473	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	4,000	-	-	16,443
TOTAL REVENUES	\$ 10,301	\$ -	\$ 473	\$ 4,000	\$ 2,484	\$ 8,179	\$ 25,153
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	3,200	-	-	-	-	-	-
Public health and welfare	-	-	-	3,340	4,271	-	-
Judiciary and court related	-	-	-	-	-	7,770	39,194
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,200	\$ -	\$ -	\$ 3,340	\$ 4,271	\$ 7,770	\$ 39,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 7,101	\$ -	\$ 473	\$ 660	\$ (1,787)	\$ 409	\$ (14,041)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 7,101	\$ -	\$ 473	\$ 660	\$ (1,787)	\$ 409	\$ (14,041)
FUND BALANCE, BEGINNING OF YEAR	73,193	214	(473)	-	5,764	6,837	(29,528)
FUND BALANCE, END OF YEAR	\$ 80,294	\$ 214	\$ -	\$ 660	\$ 3,977	\$ 7,246	\$ (43,569)

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, 2012**

	INDEMNITY	METH ISU FEDERAL GRANT	SHERIFFS FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT	METH PILOT PROJECT
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	32,600	-	158,058	-	6,030	-	-
Interest income	68	-	-	-	4	-	-
Miscellaneous	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	49,270	-	-	-	21,606	78
State and local financial assistance	-	-	-	27,100	-	-	400,000
TOTAL REVENUES	\$ 32,668	\$ 49,270	\$ 158,058	\$ 27,100	\$ 6,034	\$ 21,606	\$ 400,078
EXPENDITURES							
General and administrative	\$ 21,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	51,778	222	24,761	268	18,632	442,960
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,120	\$ 51,778	\$ 222	\$ 24,761	\$ 268	\$ 18,632	\$ 442,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 11,548	\$ (2,508)	\$ 157,836	\$ 2,339	\$ 5,766	\$ 2,974	\$ (42,882)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,150
Operating transfers out	-	-	(142,512)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (142,512)	\$ -	\$ -	\$ -	\$ 68,150
CHANGE IN FUND BALANCE	\$ 11,548	\$ (2,508)	\$ 15,324	\$ 2,339	\$ 5,766	\$ 2,974	\$ 25,268
FUND BALANCE, BEGINNING OF YEAR	97,370	(4,091)	(1,807)	2,412	2,100	(12,092)	101,318
FUND BALANCE, END OF YEAR	\$ 108,918	\$ (6,599)	\$ 13,517	\$ 4,751	\$ 7,866	\$ (9,118)	\$ 126,586

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, 2012

	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	METH AFTER CARE PROGRAM II
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	550,476	2,035	-	-	3,970	-	-
Interest income	36	-	-	-	6	-	-
Miscellaneous	-	-	11	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	25,000	-	-	-	-
State and local financial assistance	-	-	-	25,333	-	-	-
TOTAL REVENUES	\$ 550,512	\$ 2,035	\$ 25,011	\$ 25,333	\$ 3,976	\$ -	\$ -
EXPENDITURES							
General and administrative	\$ -	\$ -	\$ 7,600	\$ 25,333	\$ -	\$ -	\$ -
Public safety	-	1,847	-	-	-	-	84
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	2	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,847	\$ 7,600	\$ 25,333	\$ -	\$ 2	\$ 84
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 550,512	\$ 188	\$ 17,411	\$ -	\$ 3,976	\$ (2)	\$ (84)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(559,910)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (559,910)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (9,398)	\$ 188	\$ 17,411	\$ -	\$ 3,976	\$ (2)	\$ (84)
FUND BALANCE, BEGINNING OF YEAR	6,625	1,718	-	-	7,614	2	84
FUND BALANCE, END OF YEAR	\$ (2,773)	\$ 1,906	\$ 17,411	\$ -	\$ 11,590	\$ -	\$ -

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, 2012**

	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT	METH AFTERCARE III	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	491
Interest income	10	-	-	-	-	-	-
Miscellaneous	32,486	-	-	-	-	-	10
Reimbursements	-	-	40,119	-	-	89,120	-
Federal financial assistance	-	-	-	-	-	-	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 32,496	\$ -	\$ 40,119	\$ -	\$ -	\$ 89,120	\$ 501

EXPENDITURES							
General and administrative	\$ -	\$ -	\$ -	\$ 4,866	\$ -	\$ 30,027	\$ 10
Public safety	15,203	797	48,613	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 15,203	\$ 797	\$ 48,613	\$ 4,866	\$ -	\$ 30,027	\$ 10

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES**

\$ 17,293	\$ (797)	\$ (8,494)	\$ (4,866)	\$ -	\$ 59,093	\$ 491
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OTHER FINANCING SOURCES (USES)

Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 30,812	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-

TOTAL OTHER FINANCING SOURCES (USES)

\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,812	\$ -	\$ -
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CHANGE IN FUND BALANCE

\$ 17,293	\$ (797)	\$ (8,494)	\$ (4,866)	\$ 30,812	\$ 59,093	\$ 491
(511)	30,250	14,504	4,866	(83,098)	(59,091)	1,469

FUND BALANCE, BEGINNING OF YEAR

\$ 16,782	\$ 29,453	\$ 6,010	\$ -	\$ (52,286)	\$ 2	\$ 1,960
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FUND BALANCE, END OF YEAR

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, 2012**

	INDEMNITY MOBILE HOME	COUNTY JAIL LEASE	CORONER FEES	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	IC/JIA GRANT FUND	DRUG COURT FUND
REVENUES							
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-
Fees for services	1,480	-	4,989	80	33,250	-	366
Interest income	4	-	4	2	6	-	-
Miscellaneous	-	-	2,026	601	-	-	-
Reimbursements	-	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	96,000	-
State and local financial assistance	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,484	\$ -	\$ 7,019	\$ 683	\$ 33,256	\$ 96,000	\$ 366
EXPENDITURES							
General and administrative	\$ 19	\$ -	\$ 13,214	\$ -	\$ -	\$ -	\$ -
Public safety	-	32,678	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	9,976	18,597	-
Transportation	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 19	\$ 32,678	\$ 13,214	\$ -	\$ 9,976	\$ 18,597	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,465	\$ (32,678)	\$ (6,195)	\$ 683	\$ 23,280	\$ 77,403	\$ 366
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 1,465	\$ (32,678)	\$ (6,195)	\$ 683	\$ 23,280	\$ 77,403	\$ 366
FUND BALANCE, BEGINNING OF YEAR	6,098	32,678	9,104	1,930	-	-	-
FUND BALANCE, END OF YEAR	\$ 7,563	\$ -	\$ 2,909	\$ 2,613	\$ 23,280	\$ 77,403	\$ 366

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, 2012**

	ADULT REDEPLOY FUND	STATES ATTORNEY RECORDS AUTOMATION	VOTING ELECTION ASSISTANCE GRANT	SHERIFFS GRANTS	BOND & INTEREST FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 998,734
Mobile home privilege tax	-	-	-	-	-	11,115
Payment in lieu of tax	-	-	-	-	-	9,612
Motor fuel tax allotments	-	-	-	-	-	778,056
Fees for services	-	408	-	-	-	1,833,800
Interest income	-	-	-	-	5,594	24,786
Miscellaneous	-	-	-	13	-	833,715
Reimbursements	-	-	-	-	-	950,783
Federal financial assistance	-	-	2,839	-	-	430,189
State and local financial assistance	-	-	-	-	-	628,595
TOTAL REVENUES	\$ 5,000	\$ 408	\$ 2,839	\$ 13	\$ 5,594	\$ 6,499,385
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 2,839	\$ -	\$ -	\$ 2,869,674
Public safety	-	-	-	20,000	-	1,190,739
Public health and welfare	-	-	-	-	-	58,611
Judiciary and court related	5,000	-	-	-	-	569,135
Transportation	-	-	-	-	-	1,570,467
Debt principal and interest	-	-	-	-	124,210	124,210
Capital outlay	-	-	-	-	-	350,783
TOTAL EXPENDITURES	\$ 5,000	\$ -	\$ 2,839	\$ 20,000	\$ 124,210	\$ 6,733,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 408	\$ -	\$ (19,987)	\$ (118,616)	\$ (234,234)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 137,443	\$ 1,359,511
Operating transfers out	-	-	-	-	-	(1,449,077)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 137,443	\$ (89,566)
CHANGE IN FUND BALANCE	\$ -	\$ 408	\$ -	\$ (19,987)	\$ 18,827	\$ (323,800)
FUND BALANCE, BEGINNING OF YEAR	-	-	-	19,987	-	4,397,674
FUND BALANCE, END OF YEAR	\$ -	\$ 408	\$ -	\$ -	\$ 18,827	\$ 4,073,874

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2012

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 65,098	\$ 208,796
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	397,062	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 462,160	\$ 208,796
LIABILITIES AND NET ASSETS					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ 462,160	\$ 172,921
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	35,875
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 462,160	\$ 208,796
NET ASSETS					
Reserved for trust purposes	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ -	\$ -	\$ 462,160	\$ 208,796

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2012

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 3,963,829	\$ 49,279	\$ 849	\$ 74,783	\$ -
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	29,689,050	12,369	-	121	-
TOTAL ASSETS	\$ 33,652,879	\$ 61,648	\$ 849	\$ 74,904	\$ -
LIABILITIES AND NET ASSETS					
LIABILITIES					
Tax available for distribution	\$ 3,187,614	\$ 27,898	\$ -	\$ 13,226	\$ -
Due to other funds	525,781	-	-	-	-
Fiduciary funds due others	252,177	33,459	849	66,661	-
Deferred charges	29,687,307	-	-	-	-
TOTAL LIABILITIES	\$ 33,652,879	\$ 61,357	\$ 849	\$ 79,887	\$ -
NET ASSETS					
Reserved for trust purposes	\$ -	\$ 291	\$ -	\$ (4,983)	\$ -
TOTAL NET ASSETS	\$ -	\$ 291	\$ -	\$ (4,983)	\$ -
TOTAL LIABILITIES AND NET ASSETS	\$ 33,652,879	\$ 61,648	\$ 849	\$ 74,904	\$ -

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2012

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ 12	\$ 2,827	\$ 11,941	\$ -	\$ 11,347
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ 12	\$ 2,827	\$ 11,941	\$ -	\$ 11,347
LIABILITIES AND NET ASSETS					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	12,617	11,621	-	12,106
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,617	\$ 11,621	\$ -	\$ 12,106
NET ASSETS					
Reserved for trust purposes	\$ 12	\$ (9,790)	\$ 320	\$ -	\$ (759)
TOTAL NET ASSETS	\$ 12	\$ (9,790)	\$ 320	\$ -	\$ (759)
TOTAL LIABILITIES AND NET ASSETS	\$ 12	\$ 2,827	\$ 11,941	\$ -	\$ 11,347

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2012

	<u>SHERIFF'S INMATE BOND</u>	<u>CIRCUIT CLERK</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 4,814	\$ 2,266,023	\$ 6,659,598
Other receivables	-	4,823	4,823
Due from other funds	-	-	-
Due from others	280	-	30,098,882
<u>TOTAL ASSETS</u>	<u>\$ 5,094</u>	<u>\$ 2,270,846</u>	<u>\$ 36,763,303</u>
<u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Tax available for distribution	-	-	\$ 3,863,819
Due to other funds	-	118,943	644,724
Fiduciary funds due others	-	2,153,125	2,578,490
Deferred charges	-	-	29,687,307
<u>TOTAL LIABILITIES</u>	<u>-</u>	<u>\$ 2,272,068</u>	<u>\$ 36,774,340</u>
<u>NET ASSETS</u>			
Reserved for trust purposes	\$ 5,094	\$ (1,222)	\$ (11,037)
<u>TOTAL NET ASSETS</u>	<u>\$ 5,094</u>	<u>\$ (1,222)</u>	<u>\$ (11,037)</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 5,094</u>	<u>\$ 2,270,846</u>	<u>\$ 36,763,303</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, 2012**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
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 ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-
NET ASSETS, 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, 2012

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
<u>ADDITIONS</u>					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	848	91	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ -	\$ 848	\$ 91	\$ -
<u>DEDUCTIONS</u>					
General and administrative	\$ -	\$ -	\$ 849	\$ -	\$ 83
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ 849	\$ -	\$ 83
CHANGE IN NET ASSETS	\$ -	\$ -	\$ (1)	\$ 91	\$ (83)
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	1	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 1	\$ -	\$ -
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ 91	\$ (83)
NET ASSETS, BEGINNING OF YEAR	-	291	-	(5,074)	83
NET ASSETS, END OF YEAR	\$ -	\$ 291	\$ -	\$ (4,983)	\$ -

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, 2012**

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ADDITIONS					
Fines and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	2,442	320	-	-
TOTAL ADDITIONS	\$ -	\$ 2,442	\$ 320	\$ -	\$ -
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	504
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 504
CHANGE IN NET ASSETS	\$ -	\$ 2,442	\$ 320	\$ -	\$ (504)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ -	\$ 2,442	\$ 320	\$ -	\$ (504)
NET ASSETS, BEGINNING OF YEAR	12	(12,232)	-	-	(255)
NET ASSETS, END OF YEAR	\$ 12	\$ (9,790)	\$ 320	\$ -	\$ (759)

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, 2012**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
<u>ADDITIONS</u>			
Fines and fees	-	1,006,672	1,006,672
Interest income	-	4,491	5,430
Reimbursements	-	8,782	8,782
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	21,440	-	24,202
TOTAL ADDITIONS	\$ 21,440	\$ 1,019,945	\$ 1,045,086
<u>DEDUCTIONS</u>			
General and administrative	22,207	-	23,139
Judiciary and court related	-	330,105	330,609
TOTAL DEDUCTIONS	\$ 22,207	\$ 330,105	\$ 353,748
<u>CHANGE IN NET ASSETS</u>	\$ (767)	\$ 689,840	\$ 691,338
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	(691,060)	(691,059)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (691,060)	\$ (691,059)
<u>CHANGE IN NET ASSETS</u>	\$ (767)	\$ (1,220)	\$ 279
<u>NET ASSETS, BEGINNING OF YEAR</u>	5,861	(2)	(11,316)
<u>NET ASSETS, END OF YEAR</u>	\$ 5,094	\$ (1,222)	\$ (11,037)

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PENSION TRUST FUNDS
NOVEMBER 30, 2012

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 386,672	\$ 386,672
Due from other funds	63,205	68,721	131,926
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 63,205</u>	<u>\$ 455,393</u>	<u>\$ 518,598</u>
<u>LIABILITIES AND NET POSITIN</u>			
<u>LIABILITIES</u>			
Due to other funds	\$ -	\$ -	\$ -
Fiduciary funds due others	-	73,585	73,585
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ 73,585</u>	<u>\$ 73,585</u>
<u>NET ASSETS</u>			
Reserved for trust purposes	\$ 63,205	\$ 381,808	\$ 445,013
<u>TOTAL NET ASSETS</u>	<u>\$ 63,205</u>	<u>\$ 381,808</u>	<u>\$ 445,013</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 63,205</u>	<u>\$ 455,393</u>	<u>\$ 518,598</u>

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PENSION TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2012

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ 925,688	\$ 925,688
Mobile home privilege tax	-	3,974	3,974
Payment in lieu of tax	-	3,437	3,437
Interest income	-	219	219
Reimbursements	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ -</u>	<u>\$ 933,318</u>	<u>\$ 933,318</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ -	\$ 977,108	\$ 977,108
<u>TOTAL DEDUCTIONS</u>	<u>\$ -</u>	<u>\$ 977,108</u>	<u>\$ 977,108</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ -</u>	<u>\$ (43,790)</u>	<u>\$ (43,790)</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 ASSETS AFTER TRANSFERS</u>	<u>\$ -</u>	<u>\$ (43,790)</u>	<u>\$ (43,790)</u>
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>63,205</u>	<u>425,598</u>	<u>488,803</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ 63,205</u>	<u>\$ 381,808</u>	<u>\$ 445,013</u>

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET ASSETS - PRIVATE-PURPOSE TRUST FUNDS
NOVEMBER 30, 2012

	<u>TOURISM</u>	<u>ESCHEAT</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 8,897	\$ 152	\$ 9,049
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 8,897</u>	<u>152</u>	<u>\$ 9,049</u>
<u>LIABILITIES AND NET ASSETS</u>			
<u>LIABILITIES</u>			
Tax available for distribution	-	-	-
Tax objections pending	-	-	-
Due to other funds	-	-	-
Fiduciary funds due others	-	154	154
Accrued salary	-	-	-
Deferred charges	-	-	-
<u>TOTAL LIABILITIES</u>	<u>-</u>	<u>154</u>	<u>\$ 154</u>
<u>NET ASSETS</u>			
Reserved for trust purposes	8,897	(2)	8,895
<u>TOTAL NET ASSETS</u>	<u>8,897</u>	<u>(2)</u>	<u>\$ 8,895</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>8,897</u>	<u>152</u>	<u>\$ 9,049</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2012**

	TOURISM	ESCHEAT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	84,577	-	84,577
Personal property replacement tax	-	-	-
Interest income	12	-	12
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	-	-	-
<u>TOTAL ADDITIONS</u>	<u>\$ 84,589</u>	<u>\$ -</u>	<u>\$ 84,589</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ 139,068	\$ -	\$ 139,068
Judiciary and court related	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>\$ 139,068</u>	<u>\$ -</u>	<u>\$ 139,068</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ (54,479)</u>	<u>\$ -</u>	<u>\$ (54,479)</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 ASSETS</u>	<u>\$ (54,479)</u>	<u>\$ -</u>	<u>\$ (54,479)</u>
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>63,376</u>	<u>(2)</u>	<u>63,374</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ 8,897</u>	<u>\$ (2)</u>	<u>\$ 8,895</u>

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

FRANKLIN COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES,
TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2010, 2011 AND 2012

	2011 Levy Payable 2012	2010 Levy Payable 2011	2009 Levy Payable 2010
<u>ASSESSED VALUATION</u>	\$ 283,058,392	\$ 276,346,853	\$ 267,639,204
<u>TAX RATES PER \$100</u>			
County General Fund	0.3343	0.2312	0.2342
Public Jail Commission	0.0000	0.0000	0.1238
Illinois Municipal Retirement Fund	0.1459	0.1084	0.1115
County Highway General Fund	0.1243	0.1170	0.1153
County Bridge Fund	0.0516	0.0483	0.0476
Mental Health Facilities	0.0521	0.0507	0.0500
Federal Aid Matching Fund	0.0500	0.0483	0.0476
Tort, Judgment & Liability Fund	0.0929	0.1698	0.1444
Social Security Fund	0.1033	0.1445	0.1488
University of Illinois Cooperative Extension Fund	0.0438	0.0426	0.0420
Senior Citizens Fund	0.0141	0.0145	0.0149
<u>TOTAL TAX RATES</u>	1.0123	0.9753	1.0801
<u>TAX EXTENSIONS</u>			
County General Fund	\$ 1,007,776	\$ 664,238	\$ 657,865
Public Jail Commission	-	-	342,200
Illinois Municipal Retirement Fund	439,828	311,434	308,201
County Highway General Fund	374,713	336,141	318,705
County Bridge Fund	155,553	138,766	131,573
Mental Health Facilities	157,060	145,661	138,207
Federal Aid Matching Fund	150,729	138,766	131,573
Tort, Judgment & Liability Fund	280,055	487,836	399,141
Social Security Fund	311,407	415,149	411,304
University of Illinois Cooperative Extension Fund	132,039	122,390	116,094
Senior Citizens Fund	42,506	41,659	41,186
<u>TOTAL TAX EXTENSIONS</u>	\$ 3,051,666	\$ 2,802,040	\$ 2,996,049
<u>TAX COLLECTIONS</u>			
County General Fund	\$ 1,012,804	\$ 638,914	\$ 618,609
Public Jail Commission	-	-	327,000
Illinois Municipal Retirement Fund	395,509	299,560	294,511
County Highway General Fund	365,149	323,326	304,547
County Bridge Fund	151,514	133,476	125,729
Mental Health Facilities	145,890	140,108	132,068
Federal Aid Matching Fund	140,551	133,476	125,729
Tort, Judgment & Liability Fund	312,584	469,237	381,411
Social Security Fund	276,885	399,321	393,034
University of Illinois Cooperative Extension Fund	122,558	117,724	110,936
Senior Citizens Fund	39,634	40,070	39,356
<u>TOTAL TAX COLLECTIONS</u>	\$ 2,963,078	\$ 2,695,212	\$ 2,852,930
<u>PERCENTAGE OF COLLECTIONS</u>	97.0971%	96.1875%	95.2231%

(Source: Franklin County Tax Collector)

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

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2012

*Assessed Valuation (Calendar Year 2011 Payable 2012)	\$ 283,058,392
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 8,137,929
Less: Qualified Bonded Indebtedness - November 30, 2012	<u>(2,910,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 5,227,929</u></u>

**(Source: Franklin County Tax Collector)*

*** (Source: Illinois Compiled Statutes)*

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
MAJOR FUNDS
NOVEMBER 30, 2012

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Adult Redeploy Fund	Special Revenue	Receipt of grant funds and subsequent disbursement.
Animal Control Donation	Special Revenue	Receipt of donations to be used for the animal control facilities.
Animal Control	Special Revenue	Receipt of animal control fees and disbursement of related expenses.
Bond & Interest Fund	Special Revenue	Receipt and disbursement of interfund transfers for debt payments.
Child Support	Special Revenue	Receipt of grant funds and fees and subsequent disbursement.
Circuit Clerk Op Ad-On	Special Revenue	Receipt of fees from the Circuit Clerk for court supervision to be used to offset costs incurred in performing additional duties required to collect and disburse funds to State and Local Government entities.
Cops Meth Control Grant	Special Revenue	Receipt of grant funds and subsequent disbursement for expenses related to the fight against meth use.
Coroner Fees	Special Revenue	Receipt of fees related to the activities of the coroner's office.
County Clerk Fees	Special Revenue	Receipt of various filing and recording fees and transfer of these fees to the General Fund.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and local funds for County Highway Fund expenditures.
County Jail Lease	Special Revenue	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.

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, 2012

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

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Indemnity	Special Revenue	Receipt of fees from the annual tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.
Indemnity-Mobile Home	Special Revenue	Receipt of fees from the annual mobile home tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.
Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for insurance premiums.
Joint Bridge	Special Revenue	Use of local funds for county bridge construction and repair.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Meth Pilot Project	Special Revenue	Receipt and subsequent disbursement of State grant funds for a treatment program at the Juvenile Detention Center.
Meth After Care Program 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 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, 2012

<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.
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.
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.

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, 2012

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

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, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Youth Diversion Program	Special Revenue	Receipt of fees from the Circuit Clerk for a juvenile detention program.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
FIDUCIARY FUNDS
NOVEMBER 30, 2012

<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, 2012

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

COMPLIANCE SECTION



October 7, 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, 2012, which collectively comprise Franklin County Government, Illinois' basic financial statements and have issued our report thereon dated October 7, 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

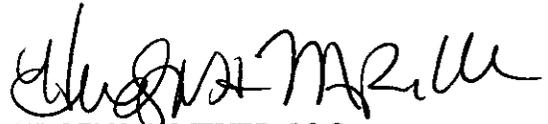
As part of obtaining reasonable assurance about whether Franklin County Government, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have 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 October 7, 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