

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2015

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September 20, 2016

INDEPENDENT AUDITORS' REPORT

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois, as of November 30, 2015 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Franklin County Government Illinois' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our report dated September 20, 2016, on our consideration of the Franklin County Government, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Franklin County Government, Illinois' internal control over financial reporting and compliance.

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



September 20, 2016

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Franklin County Board
Franklin County Courthouse
Benton, IL 62812

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Government, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise Franklin County Government, Illinois' basic financial statements and have issued our report thereon dated September 20, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Franklin County Government, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin County Government, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of Franklin County Government, Illinois' internal control.

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

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

Compliance and Other Matters

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

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

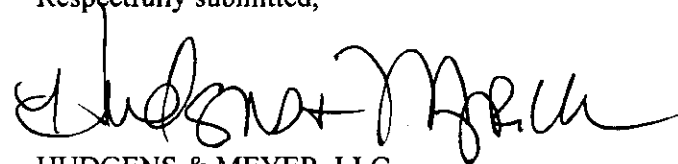
We noted certain matters that we reported to management of Franklin County Government in a separate letter dated September 20, 2016.

Purpose of this Report

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

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

FRANKLIN COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2015

		<u>PRIMARY GOVERNMENT</u> <u>GOVERNMENTAL</u> <u>ACTIVITIES</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$	16,340
Documentary stamps inventory		1,719
Prepaid expenses		151,859
Sales tax receivable		243,758
Income tax receivable		384,803
Salary reimbursements receivable		71,402
MFT allotments receivable		65,936
Other receivables		227,019
<u>RESTRICTED ASSETS</u>		
Cash and cash equivalents		7,892,803
<u>CAPITAL ASSETS</u>		
Land		110,250
Buildings		9,307,580
Equipment		7,118,972
Infrastructure		19,201,430
Furniture & fixtures		388,906
Software		50,336
Accumulated depreciation		(30,257,940)
<u>TOTAL ASSETS</u>	<u>\$</u>	<u>14,975,173</u>
 <u>LIABILITIES AND NET POSITION</u>		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$	403,458
Due to others		368
General ledger overdrafts		244,841
Short-term note		295,000
Current portion of long-term debt		415,000
<u>NONCURRENT LIABILITIES</u>		
Obligation for compensated absences		969,400
Noncurrent portion of long-term debt		2,335,000
Net Pension Liability - Regular IMRF		1,518,176
<u>TOTAL LIABILITIES</u>	<u>\$</u>	<u>6,181,243</u>
 <u>NET POSITION</u>		
Unrestricted	\$	(1,835,529)
Restricted		7,459,925
Investment in capital assets, net of related debt		3,169,534
<u>TOTAL NET POSITION</u>	<u>\$</u>	<u>8,793,930</u>

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

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

	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES)</u> <u>REVENUE AND CHANGES</u> <u>IN NET POSITION</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					
<u>GOVERNMENTAL ACTIVITIES</u>					
General and administrative	\$ 5,268,460	\$ 2,867,170	\$ 3,153,055	\$ -	\$ 751,765
Debt interest payments	300,745	-	-	-	(300,745)
Public safety	6,703,252	2,094,003	32,728	-	(4,576,521)
Judiciary and court related	1,334,553	321,905	-	-	(1,012,648)
Transportation	2,760,423	-	1,553,131	-	(1,207,292)
Public health and welfare	48,369	-	-	-	(48,369)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 16,415,802	\$ 5,283,078	\$ 4,738,914	\$ -	\$ (6,393,810)
TOTAL PRIMARY GOVERNMENT	\$ 16,415,802	\$ 5,283,078	\$ 4,738,914	\$ -	\$ (6,393,810)
<u>GENERAL REVENUES AND TRANSFERS</u>					
Taxes:					
Property taxes					\$ 2,741,544
Mobile home privilege taxes					0
Payments in lieu of taxes					471,968
Salary and expense reimbursements					2,982,145
Interest income on investments					87,716
Interest, penalties and costs					20,000
Other expense reimbursements					670,559
Transfers in and out					(1,224,490)
TOTAL GENERAL REVENUES AND TRANSFERS					\$ 5,749,442
CHANGE IN NET POSITION					\$ (644,368)
NET POSITION - BEGINNING OF YEAR					12,590,225
PRIOR PERIOD ADJUSTMENTS					(3,151,927)
NET POSITION - END OF YEAR					\$ 8,793,930

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

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
NOVEMBER 30, 2015

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

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

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

Land	110,250
Buildings	9,307,580
Equipment	7,118,972
Infrastructure	19,201,430
Furniture & fixtures	388,906
Software	50,336
Accumulated depreciation	(30,257,940)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,750,000)
(295,000)

- The government-wide financial statements record a compensated absences liability under the economic resources method. As the fund financial statements use the current financial resources method, no liability for compensated absences is recorded. (969,003)

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

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

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	OTHER GOVERNMENTAL		
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	-	-	-	-	-	1,719	-	1,719
Prepaid expenses	-	-	-	-	-	151,858	-	151,858
Sales tax receivable	243,758	-	-	-	-	-	-	243,758
Income tax receivable	384,803	-	-	-	-	-	-	384,803
Salary reimbursements receivable	71,402	-	-	-	-	-	-	71,402
MFT allotments receivable	-	-	65,936	-	-	-	-	65,936
Other receivables	97,476	-	-	-	-	-	-	97,476
Due from other funds	(399)	-	-	-	-	129,543	-	227,019
Restricted assets:								
Cash and cash equivalents	-	1,281,706	907,769	992,091	658,324	4,069,255	-	7,909,145
TOTAL ASSETS	\$ 797,040	\$ 1,731,706	\$ 973,705	\$ 992,091	\$ 658,324	\$ 4,352,375	\$ -	\$ 9,505,241
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 133,169	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ 7,248	\$ -	\$ 407,908
General ledger overdraft	78,485	-	-	-	-	166,355	-	244,840
Lease payable	-	-	-	-	-	-	-	-
Due to other funds	450,000	-	-	-	-	-	-	450,000
Accrued salaries	(137)	-	-	-	-	(3,945)	-	(4,082)
Due to others	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 661,517	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ 169,658	\$ -	\$ 1,098,666
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,731,706	973,705	740,712	-	4,013,802	-	7,459,925
Committed fund balance	-	-	-	-	642,212	168,915	-	811,127
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	135,523	-	-	-	-	-	-	135,523
TOTAL FUND BALANCE	\$ 135,523	\$ 1,731,706	\$ 973,705	\$ 740,712	\$ 642,212	\$ 4,182,717	\$ -	\$ 8,406,575
TOTAL LIABILITIES AND FUND BALANCE	\$ 797,040	\$ 1,731,706	\$ 973,705	\$ 992,091	\$ 658,324	\$ 4,352,375	\$ -	\$ 9,505,241

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

**FRANKLIN COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

	MAJOR FUNDS				NONMAJOR FUNDS OTHER GOVERNMENTAL	TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING		
REVENUES						
General property tax	\$ 1,211,648	-	-	\$ 140,060	\$ 1,389,837	\$ 2,741,545
Mobile home privilege tax	471,968	-	-	-	-	471,968
Payment in lieu of tax	254,028	-	-	-	-	254,028
Personal property replacement tax	928,047	-	-	-	-	928,047
Sales tax	203,738	-	-	-	-	203,738
Use tax	1,323,691	-	-	-	-	1,323,691
Income tax	239,007	-	-	-	-	239,007
Salary reimbursements	-	-	561,842	-	-	561,842
Motor fuel tax allotments	-	-	-	-	1,938,242	5,214,190
Fees for services	2,047,007	-	-	-	-	2,047,007
Interest, penalties and costs	87,565	-	-	-	-	87,565
Interest income	2,266	2,754	3,671	3,181	8,279	20,151
Reimbursement of expenditures	198,587	142,612	-	-	1,349,798	1,694,997
Miscellaneous receipts	497,221	-	-	32,563	45,533	587,262
Federal financial assistance	22,403	-	-	-	190,411	212,814
State and local financial assistance	74,219	-	-	-	855,975	2,264,534
TOTAL REVENUES	\$ 7,561,395	\$ 145,366	\$ 565,513	\$ 175,804	\$ 5,778,075	\$ 16,805,379
EXPENDITURES						
General and administrative	\$ 2,904,395	-	-	-	\$ 2,624,164	\$ 5,528,559
Public safety	3,645,743	-	-	-	523,373	5,504,296
Public health and welfare	-	-	-	-	48,370	48,370
Judiciary and court related	813,650	-	-	-	559,342	1,372,992
Transportation	-	262,950	291,235	473,112	2,859,229	3,886,526
Debt service payments	56,150	-	-	-	304,140	360,290
Capital outlay	-	-	-	-	20,206	20,206
TOTAL EXPENDITURES	\$ 7,419,938	\$ 262,950	\$ 291,235	\$ 473,112	\$ 6,938,824	\$ 16,721,239
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 141,457	\$ (117,584)	\$ 274,278	\$ (297,308)	\$ (1,160,749)	\$ 84,140
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 110,781	\$ 450,000	-	-	\$ 1,904,546	\$ 2,465,327
Operating transfers out	(27,200)	(450,000)	(576,050)	-	(812,282)	(2,843,508)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 83,581	\$ -	\$ (576,050)	\$ -	\$ 1,092,264	\$ (378,181)
CHANGE IN FUND BALANCE	\$ 225,038	\$ (117,584)	\$ (301,772)	\$ (297,308)	\$ (68,485)	\$ (294,041)
FUND BALANCE, BEGINNING OF YEAR	(89,515)	1,849,290	1,275,477	1,038,020	4,251,202	8,700,616
FUND BALANCE, END OF YEAR	\$ 135,523	\$ 1,731,706	\$ 973,705	\$ 740,712	\$ 4,182,717	\$ 8,406,575

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

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

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

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

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments except as noted. The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for the establishment of governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting principles and practices of Franklin County Government are discussed in the subsequent sections of this Note. The remaining Notes are organized to provide explanations, including required disclosures, of the County's financial activities for the fiscal year ended November 30, 2015.

A. Financial Reporting Entity

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

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Government-Wide Financial Statements (Concluded)

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

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

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

Governmental Fund Financial Statements

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Fund Balance Classification

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

Governmental Fund Financial Statements

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued) existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2015.

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

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

Government-wide and Fund Financial Statements

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

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

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

Reconciliation of Government-wide and Fund Financial Statements

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

The financial statements also include a reconciliation between the Government-Wide State *Statement of Activities* and the Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The principal element of that difference is that Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fiduciary Fund Financial Statements

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

Governmental Funds

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

The following are the County's governmental major funds:

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

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

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

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

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

Additionally, the government reports the following fund types:

Special Revenue Funds

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

Fiduciary Funds

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$29,687,307 for 2014 payable 2015 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2015 that will not be billed or received until after November 30, 2015. This nonexchange transaction has been recorded in the Tax Collector's fund, which is reported as a Trust Fund. The installment due dates for real estate taxes are typically around August 1, and October 1, of each calendar year.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

D. Cash and Investments

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

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

E. Receivables and Payables

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

F. Inventories

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets and Depreciation

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

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

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

H. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on the first day of the levy year and may be paid in two equal installments. The first 2014 payable 2015 real estate tax installment was due on or before approximately August 1, 2013 and the second installment was due on or before approximately October 1, 2015. The County receives its portion of significant distributions of tax receipts approximately one month after these due dates.

I. Accounting Policy - State of Illinois Taxes

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

J. Compensated Absences

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

Employees can accumulate sick days to subsequently be paid into the applicable IMRF plan. There is currently no limit on how many days may be accumulated for payment into the applicable IMRF plan. Elected and appointed officials are not eligible to accumulate vacation or sick hours. The liability for compensated absences as of November 30, 2015 is recorded as a long-term liability in the government-wide financial statements.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Concluded)

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

K. Due To and Due From Other Funds

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

L. Net Position

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

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

M. Restricted Assets

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

N. Interfund Transfers

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

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

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

O. Long-Term Debt and Deferred Debt Expense

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

P. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenue, expenses, and expenditures during the reporting period. Actual results could differ from those estimates.

Q. Deferred Revenue

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

R. Subsequent Events

Subsequent events have been evaluated by management through September 20, 2016, the date of this report.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Policy and Basis of Budgeting

The County annually prepares a budget and an appropriations ordinance which includes most general, special revenue, and trust type funds. Once approved, the County Board may amend the legally adopted budget when unexpected modifications are required in the estimated revenues and/or appropriations. The budget information presented reflects the originally adopted budget and any adopted modifications. The budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation. Each fund's budget and appropriations ordinance is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. The budgets for all funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected; and expenditures are budgeted in the year that the applicable claim is expected to be issued. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for annually budgeted funds lapse at fiscal year-end. Prior to August 31 of each year, all departments submit requests for appropriations to the County Board so that an annual budget for the next fiscal year may be prepared. The annual budget is prepared by fund, function, and object, and includes information on the prior year, current year estimates, and requested appropriations for the next fiscal year. Prior to December 1, the proposed budget is presented by the County Board for review. The Board holds all applicable public hearings and may add to, subtract from, or change appropriations, but may not, however, change the form of the budget. All changes made must be changed by an affirmative vote of the County Board. The County's department heads and elected officials may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Board. If requested, the Board may, by two-thirds vote of all its members, make supplemental or emergency appropriations from available resources and may reduce or transfer appropriations among funds or departments.

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

NOTE 3 CASH DEPOSITS AND INVESTMENTS

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

A. Cash Deposits

As of November 30, 2015, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$13,469,194. The cumulative bank balance of these cash and investment deposits was \$13,450,029. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The following further categorizes the deposits held as of November 30, 2015 by risk category.

Interest Rate Risk

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

Credit Risk

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

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of November 30, 2015, the government's bank balance was categorized as follows:

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

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

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

Concentration of Credit Risk

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

B. Investments

Generally, the County’s investing activities are managed under the custody of the County Treasurer. The Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System. County funds may be invested in those instruments listed in the County’s Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes Chapter 30, Section 235/2. As of November 30, 2015, the County had several certificates of deposit, which are considered cash equivalents, and no investments.

C. Reconciliation

The following is a reconciliation of the County’s deposit and investment balances as of November 30, 2015 for the primary government:

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

NOTE 4 CAPITAL ASSETS

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

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

NOTE 4 CAPITAL ASSETS (CONTINUED)

<u>Governmental Activities:</u>	November 30, 2014	Additions	Dispositions	November 30, 2015
<i>Capital assets not being depreciated:</i>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
<i>Total capital assets not being depreciated:</i>	<u>\$ 110,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,250</u>
<i>Capital assets being depreciated:</i>				
Buildings	\$ 9,307,580	\$ -	\$ -	\$ 9,307,580
Infrastructure - Road	10,801,484	-	-	10,801,484
Infrastructure - Bridges	8,399,947	-	-	8,399,947
Equipment - General	1,755,008	-	-	1,755,008
Equipment - Highway	1,773,662	-	-	1,773,662
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	633,168	-	-	633,168
Equipment - Office	1,050,835	-	-	1,050,835
Automobiles	811,342	-	-	811,342
Furniture & Fixtures	395,420	-	-	395,420
Software	50,336	-	-	50,336
<i>Total capital assets being depreciated:</i>	<u>\$ 35,208,987</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,208,987</u>
<i>Less accumulated depreciation for:</i>				
Buildings	\$ 6,255,904	\$ 258,000	\$ -	\$ 6,513,904
Infrastructure - Road	9,681,104	51,000	-	9,732,104
Infrastructure - Bridges	6,354,816	171,000	-	6,525,816
Equipment - General	1,112,699	80,000	-	1,192,699
Equipment - Highway	1,682,875	85,000	-	1,767,875
Equipment - Voting	230,205	-	-	230,205
Equipment - Public Safety	654,972	-	-	654,972
Equipment - Office	1,053,590	-	-	1,053,590
Automobiles	764,562	-	-	764,562
Furniture & Fixtures	381,326	-	-	381,326
Software	50,254	-	-	50,254
<i>Total accumulated depreciation:</i>	<u>\$ 28,222,307</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 28,867,307</u>
<i>Total capital assets being depreciated, net:</i>	<u>\$ 6,986,680</u>	<u>\$ (645,000)</u>	<u>\$ -</u>	<u>\$ 6,341,680</u>
<i>Governmental activities capital assets, net:</i>	<u>\$ 7,096,930</u>	<u>\$ (645,000)</u>	<u>\$ -</u>	<u>\$ 6,451,930</u>

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

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense was charged to functions as follows:

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

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

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

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

Reconciliation of Fund Financial Statements with Trust Funds:

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

Purpose of interfund payables and receivables:

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

Non-Routine Interfund Payable:

During the fiscal year ended November 30, 2015, the County General Fund incurred a material interfund payable due to the Special County Bridge Fund in the amount of \$450,000. The interfund payable was incurred to enable the County General Fund to meet its cash flow obligations at the time, inclusive of payroll obligations. As of November 30, 2015, the balance on this internal fund borrowing was \$450,000.

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

NOTE 6 SHORT AND LONG-TERM DEBT

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

Therefore, the County's legal debt limitation and legal debt margin as of November 30, 2015 was \$8,137,929. and \$5,267,929., respectively.

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

A. Summary of Debt Transactions

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

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

B. Future Debt Service Requirements

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

Juvenile Detention Center Loan

Dated: April 1, 2012

Interest Rate: 2.7% - 5.9%

Original Principal: \$2,910,000

Maturity Date: December 1, 2028

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 120,000	\$ 120,065	\$ 240,065
2016	130,000	112,930	242,930
2017	135,000	105,382	240,382
2018	145,000	97,683	242,683
2019	150,000	84,587	234,587
2020-2024	845,000	282,741	1,127,741
2025-2028	1,225,000	208,913	1,433,913
Total	\$ 2,750,000	\$ 1,012,301	\$ 3,762,301

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

NOTE 6 LONG-TERM DEBT (CONCLUDED)

The Statement of Net Position reflects an amount to be provided for long-term debt totaling \$2,870,000. \$2,750,000 is presented as a noncurrent liability and \$140,000. is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2015 the County incurred \$300,745. of interest expense, of which all was expensed.

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

NOTE 7 FACILITY MAINTENANCE

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

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS

IMRF Plan Description

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

Benefits Provided

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

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

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

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

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

Contributions

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

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

Net Pension Liability

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

Actuarial Assumptions

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

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

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

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

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

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

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
<u>Regular</u>			
12/31/15	\$ 583,543	100%	\$0
12/31/14	603,700	100%	0
12/31/13	577,186	100%	0
<u>SLEP</u>			
12/31/15	\$ 162,302	100%	\$0
12/31/14	162,517	100%	0
12/31/13	150,330	96%	0

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

NOTE 9 EMPLOYEES' INSURANCE

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

NOTE 10 FEDERAL AND STATE GRANTS

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

NOTE 11 CONTINGENCIES

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

NOTE 12 CONTINGENT LIABILITIES

The County participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of November 30, 2015, the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual funds or the overall financial position of the County.

NOTE 13 INTERFUND TRANSFERS

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

The following offices collect fees, deposit them daily into fee accounts held by the office holder and subsequently turn over all fees collected to the County General Fund: Circuit Clerk, County Clerk, Sheriff, and States Attorney.

NOTE 14 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2015. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2015 are as follows:

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

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

NOTE 15 POST-EMPLOYMENT BENEFITS

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

NOTE 16 RENT EXPENSE

The Franklin County Highway Department encounters rent income and expense between the various funds it maintains. Generally, the Highway General Fund has purchased equipment and provides the funding for payroll and fringe benefits expenses during the year. The other funds, such as Motor Fuel Tax, that incur projects during the year and utilize the equipment and manpower paid for by the Highway General Fund will reimburse the Highway General Fund for these expenses. These transactions have been disclosed in the financial statements as operating transfers in and out. For the fiscal year ended November 30, 2015, the Highway General Fund received \$653,152. in rent income from other Highway Funds that has been disclosed in the financial statements as transfers in from other funds.

REQUIRED SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY GOVERNMENT
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2015**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
<u>Regular</u>						
12/31/15	12,009,866	15,367,945	3,358,079	78.15%	5,438,427	61.75%
12/31/14	11,092,669	13,882,944	2,790,275	79.90%	5,295,616	52.69%
12/31/13	11,021,448	13,343,602	2,322,154	82.60%	5,125,987	45.30%
<u>SLEP</u>						
12/31/15	2,492,144	3,683,121	1,190,977	67.66%	783,506	152.01%
12/31/14	2,155,885	3,298,971	1,143,086	65.35%	739,590	154.56%
12/31/13	2,097,925	3,369,277	1,271,352	62.27%	759,072	167.49%

Regular IMRF

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

SLEP IMRF

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET/ FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
County Board				
<u>Personal Services</u>				
Salary-Board Chairman	\$ 13,200	\$ 13,200	\$ 13,200	\$ -
Per diem- salary Board Member	57,600	57,600	57,599	1
County Board Secretary	27,720	27,720	30,252	(2,532)
<u>Total Personal Services</u>	<u>\$ 98,520</u>	<u>\$ 98,520</u>	<u>\$ 101,051</u>	<u>\$ (2,531)</u>
<u>Contractual Services</u>				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Board travel	-	-	190	(190)
Publication and printing	3,000	3,000	1,069	1,931
<u>Total Contractual Services</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 4,859</u>	<u>\$ 1,741</u>
<u>Commodities</u>				
Office supplies	\$ 2,000	\$ 2,000	\$ 1,217	\$ 783
<u>Total Commodities</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,217</u>	<u>\$ 783</u>
<u>Other Expenses</u>				
Transfer -Recycling Program 17	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Miscellaneous	1,000	1,000	949	51
<u>Total Other Expenses</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 12,949</u>	<u>\$ 51</u>
<u>Capital outlay</u>				
Building improvements	\$ 10,000	\$ 10,000	\$ 12	\$ 9,988
<u>Total Capital Outlay</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 12</u>	<u>\$ 9,988</u>
Total County Board	\$ 130,120	\$ 130,120	\$ 120,088	\$ 10,032
County Clerk				
<u>Personal Services</u>				
Salary-elected officer	\$ 57,453	\$ 57,453	\$ 59,136	\$ (1,683)
Salary-full time	175,400	175,400	167,491	7,909
Salary-part time/overtime	1,000	1,000	3,807	(2,807)
<u>Total Personal Services</u>	<u>\$ 233,853</u>	<u>\$ 233,853</u>	<u>\$ 230,434</u>	<u>\$ 3,419</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ -	\$ -
Register birth & death	500	500	326	174
Revenue stamps	50,000	50,000	59,536	(9,536)
Restoration of records	500	500	1,678	(1,178)
<u>Total Contractual Services</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 61,540</u>	<u>\$ (10,540)</u>
<u>Commodities</u>				
Office supplies	\$ 12,000	\$ 12,000	\$ 10,985	\$ 1,015
<u>Total Commodities</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 10,985</u>	<u>\$ 1,015</u>
Total County Clerk	\$ 296,853	\$ 296,853	\$ 302,959	\$ (6,106)
County Treasurer				
<u>Personal Services</u>				
Salary-elected officer	\$ 57,453	\$ 57,453	\$ 59,136	\$ (1,683)
Salary-full time	117,000	117,000	126,764	(9,764)
Salary-part time/overtime/budget prep	10,000	10,000	6,095	3,905
<u>Total Personal Services</u>	<u>\$ 184,453</u>	<u>\$ 184,453</u>	<u>\$ 191,995</u>	<u>\$ (7,542)</u>
<u>Contractual Services</u>				
Publication and printing	\$ 12,000	\$ 12,000	\$ 8,536	\$ 3,464
<u>Total Contractual Services</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 8,536</u>	<u>\$ 3,464</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 5,000	\$ 5,000	\$ 2,479	\$ 2,521
<u>Total Commodities</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 2,479</u>	<u>\$ 2,521</u>

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Animal Control</u>				
<u>Personal Services</u>				
Salary-full time	\$ 50,000	\$ 50,000	\$ 53,294	\$ (3,294)
Salary-part time	12,500	12,500	16,587	(4,087)
Overtime	6,000	6,000	11,067	(5,067)
Total Personal Services	\$ 68,500	\$ 68,500	\$ 80,948	\$ (12,448)
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 2,500	\$ 2,500	\$ 1,372	\$ 1,128
Maintenance-pound	1,500	1,500	2,590	(1,090)
Telephone	1,700	1,700	1,984	(284)
Other professional services/Dr. Clark	11,000	11,000	7,773	3,227
Total Contractual Services	\$ 16,700	\$ 16,700	\$ 13,719	\$ 2,981
<u>Commodities</u>				
Office supplies	\$ 500	\$ 500	\$ 1,518	\$ (1,018)
Gasoline and oil	7,000	7,000	4,212	2,788
Operating supplies	4,500	4,500	4,143	357
Total Commodities	\$ 12,000	\$ 12,000	\$ 9,873	\$ 2,127
<u>Other Expenses</u>				
Uniforms	\$ 1,500	\$ 1,500	\$ 786	\$ 714
Miscellaneous	-	-	-	-
Total Other Expenses	\$ 1,500	\$ 1,500	\$ 786	\$ 714
Total Animal Control	\$ 98,700	\$ 98,700	\$ 105,326	\$ (6,626)
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 32,800	\$ 32,800	\$ 35,359	\$ (2,559)
Deputy director	7,210	7,210	7,210	-
Total Personal Services	\$ 40,010	\$ 40,010	\$ 42,569	\$ (2,559)
<u>Contractual Services</u>				
Maintenance-equipment	\$ 5,000	\$ 5,000	\$ 7,877	\$ (2,877)
Computer services/software licenses	2,000	2,000	2,452	(452)
Publication and printing	500	500	-	500
Telecommunications	2,000	2,000	2,364	(364)
Training	1,500	1,500	835	665
Total Contractual Services	\$ 11,000	\$ 11,000	\$ 13,528	\$ (2,528)
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	\$ 120	\$ 380
Fuel cost	8,000	8,000	4,263	3,737
Office supplies	1,000	1,000	792	208
Total Commodities	\$ 9,500	\$ 9,500	\$ 5,175	\$ 4,325
<u>Other Expenses</u>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Other Expenses	\$ -	\$ -	\$ -	\$ -

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
MOTOR FUEL TAX FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Motor Fuel Tax Allotments	\$ 820,000	\$ 820,000	\$ 970,501	\$ 150,501
Miscellaneous	-	-	0	-
Interest income	5,000	5,000	3,743	(1,257)
<u>TOTAL REVENUES</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 974,244</u>	<u>\$ 149,244</u>
<u>EXPENDITURES</u>				
Transportation	\$ 1,111,000	\$ 1,111,000	\$ 815,585	\$ 295,415
Capital outlay	100,000	100,000	-	100,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,211,000</u>	<u>\$ 1,211,000</u>	<u>\$ 815,585</u>	<u>\$ 395,415</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (386,000)</u>	<u>\$ (386,000)</u>	<u>\$ 158,659</u>	<u>\$ 544,659</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 5,000	\$ 5,000	-	\$ (5,000)
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (381,000)</u>	<u>\$ (381,000)</u>	<u>\$ 158,659</u>	<u>\$ 539,659</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			1,275,477	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			<u>(460,431)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 973,705</u>	

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
SPECIAL COUNTY BRIDGE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
FEDERAL AID MATCHING FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
JUVENILE DETENTION CENTER FUND
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

OTHER SUPPLEMENTARY INFORMATION

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

	SPECIAL REVENUE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>ASSETS</u>		
Cash and cash equivalents	\$ -	\$ -
MFT allotments receivable	-	-
Prepayments	151,858	151,858
Documentary stamps inventory	1,719	1,719
Other receivables	129,543	129,543
Due from other funds	-	-
Restricted assets:		
Cash and cash equivalents	4,069,255	4,069,255
<u>TOTAL ASSETS</u>	<u>\$ 4,352,375</u>	<u>\$ 4,352,375</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 7,248	\$ 7,248
Due to other funds	-	-
Due to others	-	-
Lease payable	-	-
Accrued salaries	(3,945)	(3,945)
General ledger overdraft	166,355	166,355
<u>TOTAL LIABILITIES</u>	<u>\$ 169,658</u>	<u>\$ 169,658</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ -	\$ -
Restricted fund balance	4,013,802	4,013,802
Committed fund balance	168,915	168,915
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 4,182,717</u>	<u>\$ 4,182,717</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,352,375</u>	 <u>\$ 4,352,375</u>

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

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

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventory	-	-	-	-	77,041	-	-
Other receivables	-	-	-	-	1,719	-	-
Due from other funds	-	-	-	-	88,597	-	-
Restricted assets:							
Cash and cash equivalents	853,618	582,817	114,440	677,511	172,167	33	-
TOTAL ASSETS	\$ 853,618	\$ 582,817	\$ 114,440	\$ 677,511	\$ 339,524	\$ 33	\$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
Due to others	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 4,304	\$ -	\$ -	\$ 6,517	\$ -	\$ -
FUND BALANCE							
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	853,618	578,513	114,440	677,511	333,007	33	-
Committed fund balance	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 853,618	\$ 578,513	\$ 114,440	\$ 677,511	\$ 333,007	\$ 33	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 853,618	\$ 582,817	\$ 114,440	\$ 677,511	\$ 339,524	\$ 33	\$ -

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

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

	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	74,817	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-
Cash and cash equivalents	-	65,670	136,090	149,872	77,756	15,160	-	17,655
TOTAL ASSETS	\$ -	\$ 65,670	\$ 136,090	\$ 224,689	\$ 77,756	\$ 15,160	\$ -	\$ 17,655
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ -	\$ 777	\$ -
Due to others	-	-	-	-	-	-	-	-
General ledger overdraft	48,125	-	-	-	-	-	23,270	-
Lease payable	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-
Accrued payroll	-	-	(3,945)	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 48,125	\$ -	\$ (3,945)	\$ -	\$ 271	\$ -	\$ 24,047	\$ -
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	(48,125)	65,670	140,035	224,689	77,985	15,160	(24,047)	17,655
Committed fund balance	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ (48,125)	\$ 65,670	\$ 140,035	\$ 224,689	\$ 77,985	\$ 15,160	\$ (24,047)	\$ 17,655
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 65,670	\$ 136,090	\$ 224,689	\$ 77,756	\$ 15,160	\$ -	\$ 17,655

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

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

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

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

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

	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	3,925	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	1,000	-	3,271	-	2,693
TOTAL ASSETS	\$ 4,925	\$ -	\$ 3,271	\$ -	\$ 2,693
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ 86	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	506	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 592	\$ -	\$ -	\$ -
FUND BALANCE					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	4,925	(592)	3,271	-	2,693
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 4,925	\$ (592)	\$ 3,271	\$ -	\$ 2,693
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,925	\$ -	\$ 3,271	\$ -	\$ 2,693

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

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

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

LIABILITIES AND FUND BALANCE

LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	23,006	-	-	-
Lease payable	-	-	-	-	-	-	-	-	-
Tax available for distribution	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,006	\$ -	\$ -	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	10,942	94,234	5,100	7,602	10,431	(23,006)	102,017	-	16,340
Committed fund balance	-	-	-	-	-	-	-	-	-
Assigned fund balance	-	-	-	-	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 10,942	\$ 94,234	\$ 5,100	\$ 7,602	\$ 10,431	\$ (23,006)	\$ 102,017	\$ -	\$ 16,340
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,942	\$ 94,234	\$ 5,100	\$ 7,602	\$ 10,431	\$ -	\$ 102,017	\$ -	\$ 16,340

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

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

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

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

	JOINT BRIDGE	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI	COURT SECURITY
REVENUES								
General property tax	\$ 155,720	\$ 481,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	541,290	-	-	-	-
Fees for services	-	-	-	-	329,955	-	-	85,582
Interest income	2,432	620	413	3,680	717	-	-	-
Miscellaneous	783	14,643	-	-	-	-	-	-
Reimbursements	14,963	388,933	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	33,576	-	-
State and local financial assistance	-	-	258,368	-	-	-	-	-
TOTAL REVENUES	\$ 173,898	\$ 885,218	\$ 258,781	\$ 544,970	\$ 330,672	\$ 33,576	\$ -	\$ 85,582
EXPENDITURES								
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	400,355	-	-	-
Public health and welfare	-	-	-	-	-	35,223	-	-
Judiciary and court related	-	-	-	-	-	-	-	144,650
Transportation	169,814	1,315,861	319,285	1,054,269	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 169,814	\$ 1,315,861	\$ 319,285	\$ 1,054,269	\$ 400,355	\$ 35,223	\$ -	\$ 144,650
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 4,084	\$ (430,643)	\$ (60,504)	\$ (509,299)	\$ (69,683)	\$ (1,647)	\$ -	\$ (59,068)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ 653,152	\$ 46,466	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(31,050)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 622,102	\$ 46,466	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 4,084	\$ 171,459	\$ (14,038)	\$ (509,299)	\$ (69,683)	\$ (1,647)	\$ -	\$ (59,068)
FUND BALANCE, BEGINNING OF YEAR	849,534	407,054	128,478	1,186,810	402,690	1,680	-	10,943
FUND BALANCE, END OF YEAR	\$ 853,618	\$ 578,513	\$ 114,440	\$ 677,511	\$ 333,007	\$ 33	\$ -	\$ (48,125)

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

REVENUES	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT	STATES ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-	-	-
Fees for services	123,472	42,330	-	-	-	-	9,385	8,859
Interest income	49	3	-	-	-	-	-	15
Miscellaneous	-	-	-	96	1,159	-	-	-
Reimbursements	-	-	-	-	199,436	-	-	-
Federal financial assistance	-	-	46,957	-	-	41,684	-	-
State and local financial assistance	-	-	-	-	-	10,835	-	-
TOTAL REVENUES	\$ 123,521	\$ 42,333	\$ 46,957	\$ 96	\$ 200,595	\$ 52,519	\$ 9,385	\$ 8,874
EXPENDITURES								
General and administrative	\$ 104,767	\$ -	\$ -	\$ -	\$ 1,134,173	\$ -	\$ -	\$ -
Public safety	-	600	48,972	8	-	-	-	1,052
Public health and welfare	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	63,722	150	-
Transportation	-	-	-	-	-	-	-	-
Debt principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 104,767	\$ 600	\$ 48,972	\$ 8	\$ 1,134,173	\$ 63,722	\$ 150	\$ 1,052
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 18,754	\$ 41,733	\$ (2,015)	\$ 88	\$ (933,578)	\$ (11,203)	\$ 9,235	\$ 7,822
OTHER FINANCING SOURCES (USES)								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 933,578	\$ -	\$ -	\$ -
Operating transfers out	-	(41,733)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (41,733)	\$ -	\$ -	\$ 933,578	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 18,754	\$ -	\$ (2,015)	\$ 88	\$ -	\$ (11,203)	\$ 9,235	\$ 7,822
FUND BALANCE, BEGINNING OF YEAR	287,195	4,925	1,423	3,183	-	13,896	1,707	86,412
FUND BALANCE, END OF YEAR	\$ 305,949	\$ 4,925	\$ (592)	\$ 3,271	\$ -	\$ 2,693	\$ 10,942	\$ 94,234

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

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

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 44,240	\$ -	\$ -	\$ 238,259	\$ 146,019
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	44,883	-
TOTAL ASSETS	\$ 44,240	\$ -	\$ -	\$ 283,142	\$ 146,019
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 44,172	\$ -	\$ -	\$ -	\$ 159,523
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	-
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ 44,172	\$ -	\$ -	\$ -	\$ 159,523
NET POSITION					
Reserved for trust purposes	\$ 68	\$ -	\$ -	\$ 283,142	\$ (13,504)
TOTAL NET POSITION	\$ 68	\$ -	\$ -	\$ 283,142	\$ (13,504)
TOTAL LIABILITIES AND NET POSITION	\$ 44,240	\$ -	\$ -	\$ 283,142	\$ 146,019

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

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

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

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

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

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

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

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

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015**

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

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

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

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 463,660	\$ 463,660
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</u>
<u>LIABILITIES AND NET POSITIN</u>			
<u>LIABILITIES</u>			
Due to other funds	\$ -	\$ -	\$ -
Fiduciary funds due others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>NET POSITION</u>			
Reserved for trust purposes	\$ -	\$ 463,660	\$ 463,660
<u>TOTAL NET POSITION</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ -</u>	<u>\$ 463,660</u>	<u>\$ 463,660</u>

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PENSION TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

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

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

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - PRIVATE-PURPOSE TRUST FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2015

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

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

FRANKLIN COUNTY GOVERNMENT
ASSESSED VALUATIONS, TAX RATES,
TAX EXTENSIONS AND COLLECTIONS
FOR THE TAX LEVY YEARS ENDED NOVEMBER 30, 2013, 2014 AND 2015

	<u>2014 Levy</u> <u>Payable 2015</u>	<u>2013 Levy</u> <u>Payable 2014</u>	<u>2012 Levy</u> <u>Payable 2013</u>
<u>ASSESSED VALUATION</u>	\$ 283,058,392	\$ 276,346,853	\$ 267,639,204
<u>TAX RATES PER \$100</u>			
County General Fund	0.3343	0.2312	0.2342
Public Jail Commission	0.0000	0.0000	0.1238
Illinois Municipal Retirement Fund	0.1459	0.1084	0.1115
County Highway General Fund	0.1243	0.1170	0.1153
County Bridge Fund	0.0516	0.0483	0.0476
Mental Health Facilities	0.0521	0.0507	0.0500
Federal Aid Matching Fund	0.0500	0.0483	0.0476
Tort, Judgment & Liability Fund	0.0929	0.1698	0.1444
Social Security Fund	0.1033	0.1445	0.1488
University of Illinois Cooperative Extension Fund	0.0438	0.0426	0.0420
Senior Citizens Fund	0.0141	0.0145	0.0149
<u>TOTAL TAX RATES</u>	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, 2015

*Assessed Valuation (Calendar Year 2014 Payable 2015)	\$ 283,058,392
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 8,137,929
Less: Qualified Bonded Indebtedness - November 30, 2015	<u>(2,750,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 5,387,929</u></u>

**(Source: Franklin County Tax Collector)*

*** (Source: Illinois Compiled Statutes)*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION - (CONCLUDED)
FIDUCIARY FUNDS
NOVEMBER 30, 2015

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