

FRANKLIN COUNTY GOVERNMENT

FRANKLIN COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2016

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July 20, 2017

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, 2016, 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, 2016 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.

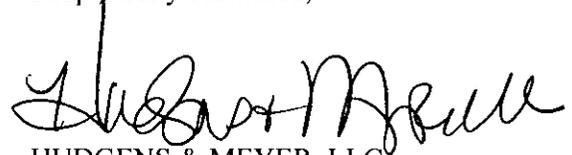
The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures 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 July 20, 2017, 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



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July 20, 2017

**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, 2016, and the related notes to the financial statements, which collectively comprise Franklin County Government, Illinois' basic financial statements and have issued our report thereon dated July 20, 2017.

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies. These deficiencies are identified as findings 2016-1 and 2016-2.

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 the attached schedule of findings.

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, 2016

	PRIMARY GOVERNMENT
	GOVERNMENTAL
	ACTIVITIES
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ -
Documentary stamps inventory	1,719
Prepaid expenses	151,858
Sales tax receivable	292,853
Income tax receivable	323,873
Salary reimbursements receivable	71,402
MFT allotments receivable	65,936
Other receivables	253,118
Due from other funds	450,066
<u>TOTAL CURRENT ASSETS</u>	<u>\$ 1,610,825</u>
 <u>RESTRICTED ASSETS</u>	
Cash and cash equivalents	8,066,026
<u>TOTAL RESTRICTED ASSETS</u>	<u>\$ 8,066,026</u>
 <u>CAPITAL ASSETS</u>	
Land	110,250
Buildings	9,307,580
Equipment	5,364,229
Infrastructure	19,477,002
Furniture & fixtures	395,420
Software	50,336
Accumulated depreciation	(29,559,709)
<u>TOTAL CAPITAL ASSETS</u>	<u>\$ 5,145,108</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred Outflow - IMRF Regular Pension	\$ 2,253,228
Deferred Outflow - IMRF SLEP Pension	392,207
<u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u>	<u>\$ 2,645,435</u>
 <u>TOTAL ASSETS & DEFERRED OUTFLOW OF RESOURCES</u>	 <u>\$ 17,467,394</u>
 <u>LIABILITIES AND NET POSITION</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 558,305
Due to others	456,625
General ledger overdrafts	513,338
Current portion of long-term debt	130,000
<u>TOTAL CURRENT LIABILITIES</u>	<u>\$ 1,658,268</u>
 <u>NONCURRENT LIABILITIES</u>	
Obligation for compensated absences	\$ 1,583,999
Noncurrent portion of long-term debt	2,355,000
Net Pension Liability - Regular IMRF	4,225,758
Net Pension Liability - SLEP IMRF	1,110,911
<u>TOTAL NONCURRENT LIABILITIES</u>	<u>\$ 9,275,668</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Inflow - IMRF Regular Pension	\$ 209,600
Deferred Inflow - IMRF SLEP Pension	238,437
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>\$ 448,037</u>
 <u>TOTAL LIABILITIES & DEFERRED INFLOW OF RESOURCES</u>	 <u>\$ 11,381,973</u>
 <u>NET POSITION</u>	
Unrestricted	\$ (4,628,534)
Restricted	8,053,847
Investment in capital assets, net of related debt	2,660,108
<u>TOTAL NET POSITION</u>	<u>\$ 6,085,421</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, 2016**

	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION</u>
	<u>EXPENSES</u>	<u>FEEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>PRIMARY GOVERNMENTAL ACTIVITIES</u>
	<u>EXPENSES</u>	<u>AND CHARGES FOR SERVICES</u>	<u>CONTRIBUTIONS</u>	<u>ACTIVITIES</u>
			<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES				
General and administrative	\$ 4,891,619	\$ 2,754,375	\$ -	\$ 880,951
Debt interest payments	102,170	-	-	(102,170)
Public safety	6,601,834	1,460,661	29,236	(5,111,937)
Judiciary and court related	1,296,074	299,782	-	(996,292)
Transportation	2,683,966	-	2,434,222	(249,744)
Public health and welfare	32,175	-	-	(32,175)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 15,607,838	\$ 4,514,818	\$ -	\$ (5,611,367)
TOTAL PRIMARY GOVERNMENT	\$ 15,607,838	\$ 4,514,818	\$ -	\$ (5,611,367)
GENERAL REVENUES AND TRANSFERS				
Taxes:				
Property taxes				\$ 2,582,030
Payments in lieu of taxes				371,722
Salary and expense reimbursements				2,255,819
Interest income on investments				109,225
Interest, penalties and costs				22,191
Other expense reimbursements				743,729
Transfers in and out				(828,514)
TOTAL GENERAL REVENUES AND TRANSFERS				\$ 5,256,202
CHANGE IN NET POSITION				\$ (355,165)
NET POSITION - BEGINNING OF YEAR				8,793,930
PRIOR PERIOD ADJUSTMENTS				(2,353,344)
NET POSITION - END OF YEAR				\$ 6,085,421

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, 2016

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 8,147,332

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 5,364,229
 - Infrastructure 19,477,002
 - Furniture & fixtures 395,420
 - Software 50,336
 - Accumulated depreciation (29,559,709)

- The long-term debt is not due and payable in the current period and, therefore is not reported in the governmental funds balance sheet. (2,355,000)
(130,000)

- The government-wide financial statements record a compensated absences liability under the economic resources method. As the fund financial statements use the current financial resources method, no liability for compensated absences is recorded. (1,575,453)

- Prior Period Adjustment for GASB #68 pension accrual. (3,146,566)

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION \$ 6,085,421

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

FRANKLIN COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2016

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (259,244)

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

- Governmental funds report capital outlay as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period. 429,901

- Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds. (561,640)

- Current year reduction in debt principal. 145,000

- Prior Period Adjustment for GASB #68 pension accrual. (109,182)

CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES \$ (355,165)

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

**FRANKLIN COUNTY GOVERNMENT
BALANCE SHEET - GOVERNMENTAL FUNDS
NOVEMBER 30, 2016**

	MAJOR FUNDS					NONMAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER	JOINT BRIDGE	OTHER GOVERNMENTAL	
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	-	-	-	-	-	-	1,719	1,719
Prepaid expenses	-	-	-	-	-	-	151,858	151,858
Sales tax receivable	292,853	-	-	-	-	-	-	292,853
Income tax receivable	323,873	-	-	-	-	-	-	323,873
Salary reimbursements receivable	71,402	-	-	-	-	-	-	71,402
MFT allotments receivable	-	-	65,936	-	-	-	-	65,936
Other receivables	97,476	-	-	-	-	-	155,642	253,118
Due from other funds	-	450,000	-	-	-	-	66	450,066
Restricted assets:								
Cash and cash equivalents	-	1,130,104	1,056,788	952,133	261,512	916,250	3,749,239	8,066,026
TOTAL ASSETS	\$ 785,604	\$ 1,580,104	\$ 1,122,724	\$ 952,133	\$ 261,512	\$ 916,250	\$ 4,058,524	\$ 9,676,851
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 250,787	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ -	\$ 40,027	\$ 558,305
General ledger overdraft	389,418	-	-	-	-	-	123,920	513,338
Lease payable	-	-	-	-	-	-	-	-
Due to other funds	450,000	-	-	-	-	-	6,625	456,625
Accrued salaries	1,251	-	-	-	-	-	-	1,251
Due to others	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,091,456	\$ -	\$ -	\$ 251,379	\$ 16,112	\$ -	\$ 170,572	\$ 1,529,519
FUND BALANCE								
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	1,580,104	1,122,724	700,754	-	916,250	3,734,015	8,053,847
Committed fund balance	-	-	-	-	245,400	-	153,937	399,337
Assigned fund balance	(305,852)	-	-	-	-	-	-	-
Unassigned fund balance	(305,852)	-	-	-	-	-	-	(305,852)
TOTAL FUND BALANCE	\$ (305,852)	\$ 1,580,104	\$ 1,122,724	\$ 700,754	\$ 245,400	\$ 916,250	\$ 3,887,952	\$ 8,147,332
TOTAL LIABILITIES AND FUND BALANCE	\$ 785,604	\$ 1,580,104	\$ 1,122,724	\$ 952,133	\$ 261,512	\$ 916,250	\$ 4,058,524	\$ 9,676,851

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, 2016**

	MAJOR FUNDS					NONMAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	SPECIAL COUNTY BRIDGE	MOTOR FUEL TAX	FEDERAL AID MATCHING	JUVENILE DETENTION CENTER		
REVENUES							
General property tax	\$ 1,097,758	\$ -	\$ -	\$ 146,994	\$ -	\$ -	\$ 2,666,175
Mobile home privilege tax	-	-	-	-	-	153,822	153,822
Payment in lieu of tax	371,722	-	-	-	-	-	371,722
Personal property replacement tax	224,896	-	-	-	-	-	224,896
Sales tax	944,279	-	-	-	-	-	944,279
Use tax	363,848	-	-	-	-	-	363,848
Income tax	1,245,013	-	-	-	-	-	1,245,013
Salary reimbursements	314,167	-	-	-	-	-	314,167
Motor fuel tax allotments	-	-	904,787	-	-	-	904,787
Fees for services	1,800,876	-	-	-	609,601	-	4,414,233
Interest, penalties and costs	109,096	-	-	-	-	-	109,096
Interest income	4,354	-	-	-	-	-	22,322
Reimbursement of expenditures	93,106	2,434	3,318	2,627	-	2,544	7,045
Miscellaneous receipts	497,417	665,767	-	-	-	-	1,245,663
Federal financial assistance	21,142	-	51,550	13,072	251	-	109,546
State and local financial assistance	76,017	-	-	-	634,099	-	671,836
TOTAL REVENUES	\$ 7,163,691	\$ 668,201	\$ 959,655	\$ 162,693	\$ 1,243,951	\$ 156,366	\$ 1,965,636
EXPENDITURES							
General and administrative	\$ 3,186,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,957,209
Public safety	3,620,125	-	-	-	1,608,541	-	5,657,693
Public health and welfare	-	-	-	-	-	-	73,504
Judiciary and court related	833,356	-	-	-	-	-	412,160
Transportation	-	368,212	810,636	57,854	-	77,042	1,764,842
Debt service payments	-	-	-	-	-	-	372,380
Capital outlay	1,862	1,591	-	144,797	-	-	281,651
TOTAL EXPENDITURES	\$ 7,641,590	\$ 369,803	\$ 810,636	\$ 202,651	\$ 1,608,541	\$ 77,042	\$ 16,814,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (477,899)	\$ 298,398	\$ 149,019	\$ (39,958)	\$ (364,590)	\$ 79,324	\$ (259,244)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	\$ 61,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,643,892
Operating transfers out	(25,000)	(450,000)	-	-	(32,222)	(16,692)	(1,705,416)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 36,524	\$ (450,000)	\$ -	\$ -	\$ (32,222)	\$ (16,692)	\$ 462,390
CHANGE IN FUND BALANCE	\$ (441,375)	\$ (151,602)	\$ 149,019	\$ (39,958)	\$ (396,812)	\$ 62,632	\$ (259,244)
FUND BALANCE, BEGINNING OF YEAR	135,523	1,731,706	973,705	740,712	642,212	853,618	8,406,576
FUND BALANCE, END OF YEAR	\$ (305,852)	\$ 1,580,104	\$ 1,122,724	\$ 700,754	\$ 245,400	\$ 916,250	\$ 8,147,332

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

FRANKLIN COUNTY GOVERNMENT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
NOVEMBER 30, 2016

	<u>TRUST FUNDS</u>	<u>PENSION TRUSTS</u>	<u>PRIVATE-PURPOSE TRUSTS</u>	<u>TOTAL</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 6,981,020	\$ 379,007	\$ 101,704	\$ 7,461,731
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Due from others	29,738,435	-	-	29,738,435
<u>TOTAL ASSETS</u>	<u>\$ 36,719,455</u>	<u>\$ 379,007</u>	<u>\$ 101,704</u>	<u>\$ 37,200,166</u>
<u>LIABILITIES AND NET POSITION</u>				
<u>LIABILITIES</u>				
Tax available for distribution	\$ 3,737,778	-	-	\$ 3,737,778
Due to other funds	97,239	-	-	97,239
Fiduciary funds due others	1,157,550	-	2,108	1,159,658
Deferred charges	29,687,307	-	-	29,687,307
<u>TOTAL LIABILITIES</u>	<u>\$ 34,679,874</u>	<u>\$ -</u>	<u>\$ 2,108</u>	<u>\$ 34,681,982</u>
<u>NET POSITION</u>				
Held in trust	\$ 2,039,581	\$ 379,007	\$ 99,596	\$ 2,518,184
<u>TOTAL NET POSITION</u>	<u>\$ 2,039,581</u>	<u>\$ 379,007</u>	<u>\$ 99,596</u>	<u>\$ 2,518,184</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 36,719,455</u>	<u>\$ 379,007</u>	<u>\$ 101,704</u>	<u>\$ 37,200,166</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, 2016**

	TRUST FUNDS	PENSION TRUSTS	PRIVATE-PURPOSE TRUSTS	TOTAL
ADDITIONS				
General property tax	-	993,463	-	993,463
Mobile home privilege tax	-	-	-	-
Payment in lieu of tax	84,209	-	-	84,209
Fines and fees	2,601,803	-	80,520	2,682,323
Interest income	1,820	-	90	1,910
Reimbursements	-	237,930	-	237,930
Miscellaneous	1,754,841	-	-	1,754,841
TOTAL ADDITIONS	\$ 4,442,673	\$ 1,231,393	\$ 80,610	\$ 5,754,676
DEDUCTIONS				
General and administrative	1,295,699	1,316,046	60,000	2,671,745
Judiciary and court related	155,280	-	-	155,280
TOTAL DEDUCTIONS	\$ 1,450,979	\$ 1,316,046	\$ 60,000	\$ 2,827,025
CHANGE IN NET POSITION	\$ 2,991,694	\$ (84,653)	\$ 50,610	\$ 2,927,651
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,182,422	-	-	1,182,422
Operating transfers out	(2,874,256)	-	-	(2,874,256)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,691,834)	\$ -	\$ -	\$ (1,691,834)
CHANGE IN NET POSITION AFTER TRANSFERS	\$ 1,299,860	\$ (84,653)	\$ 50,610	\$ 1,235,817
NET POSITION, BEGINNING OF YEAR	739,721	463,660	48,986	1,252,367
NET POSITION, END OF YEAR	\$ 2,039,581	\$ 379,007	\$ 99,596	\$ 2,518,184

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, 2016

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Government-Wide Financial Statements (Concluded)

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.
- 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 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, 2016.
- **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 majority 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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. 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.

Joint Bridge Fund – The Joint Bridge Fund is a special revenue fund that uses local funds for county bridge construction and repair.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 – Fiduciary funds include The County’s component units that are fiduciary in nature. These include pension trust funds, investment trust funds, private-purpose trust funds, and agency 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.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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

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 2015 payable 2016 real estate tax installments and deferred charges for taxes and payments assessed as of January 1, 2016 that will not be billed or received until after November 30, 2016. This nonexchange transaction has been recorded in the Tax Collector's fund, which is reported as a Trust Fund. The first and second installments for real estate taxes are typically due around August 1 and October 1 of each calendar year.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets and Depreciation (Concluded)

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>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office equipment	3-15
Computer Equipment	3-15

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 2015 payable 2016 real estate tax installment was due on or before approximately August 1, 2016 and the second installment was due on or before approximately October 1, 2016. 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. 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.

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FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences (Concluded)

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, 2016 is recorded as a long-term liability in the government-wide financial statements.

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

K. Due To and Due From Other Funds

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

L. Net Position

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

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

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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

N. Interfund Transfers

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

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

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

O. Long-Term Debt and Deferred Debt Expense

In the government-wide financial statements, outstanding debt is reported as a liability. Bond issuance costs, bond discounts or premiums, and the difference between the reacquisition price and the net carrying amount of refunded debt are capitalized and amortized over the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. The governmental fund financial statements also recognize the payment of interest, debt principal and issuance costs as expenditures of the current period.

P. Use of Estimates

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

Q. Deferred Revenue

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

R. Subsequent Events

Subsequent events have been evaluated by management through July 20, 2017, the date of this report.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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.

The annual budget is prepared by fund, function, and object, and includes information on the prior year, current year estimates, and requested appropriations for the next fiscal year. Prior to December 1, the proposed budget is presented by the County Board for review. The Board holds all applicable public hearings and may add to, subtract from, or change appropriations, but may not, however, change the form of the budget. All changes made must be changed by an affirmative vote of the County Board. The County's department heads and elected officials may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Board. If requested, the Board may, by two-thirds vote of all its members, make supplemental or emergency appropriations from available resources and may reduce or transfer appropriations among funds or departments.

NOTE 3 CASH DEPOSITS AND INVESTMENTS

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

A. Cash Deposits

As of November 30, 2016, the cumulative carrying amount of the County's cash and cash equivalent deposits with local financial institutions was \$13,646,694. The cumulative bank balance of these cash and investment deposits was \$15,158,958. 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, 2016 by risk category.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONTINUED)

A. Cash Deposits (Concluded)

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, 2016, the government's bank balance was categorized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 3,988	\$ -
FDIC Insured	2,500,000	3,500,000
Covered by collateralized or pledged securities	11,142,706	11,658,958
Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 13,646,694</u>	<u>\$ 15,158,958</u>

Concentration of Credit Risk

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

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 3 CASH DEPOSITS AND INVESTMENTS (CONCLUDED)

B. Investments

Generally, the County’s investing activities are managed under the custody of the County Treasurer. The Circuit Clerk will manage the investing activities for court cases and bond postings as mandated by the Court System. County funds may be invested in those instruments listed in the County’s Investment Policy. The Investment Policy is written by the County Treasurer and contains the provisions authorized by the Public Funds Investment Act of the Illinois Compiled Statutes Chapter 30, Section 235/2. As of November 30, 2016, 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, 2016 for the primary government:

	<u>Cash & Cash Equivalents & Overdrafts</u>	<u>Investments</u>	<u>Restricted Assets</u>	<u>Total Governmental Funds Balance Sheet</u>
Cash and cash equivalents	\$ (513,338)	\$ -	\$ 8,066,026	\$ 7,552,688
<u>Total</u>	<u>\$ (513,338)</u>	<u>\$ -</u>	<u>\$ 8,066,026</u>	<u>\$ 7,552,688</u>
		<u>Governmental Funds Balance Sheet</u>	<u>Fiduciary Funds Statement of Fiduciary Net Position</u>	<u>Total</u>
Cash and cash equivalents, net		\$ (513,338)	\$ 7,461,731	\$ 6,948,393
Restricted assets - cash and cash equivalents		8,066,026	-	8,066,026
<u>Total</u>		<u>\$ 7,552,688</u>	<u>\$ 7,461,731</u>	<u>\$ 15,014,419</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended November 30, 2016 is as follows:

<u>Governmental Activities:</u>	<u>November 30, 2015</u>	<u>Additions</u>	<u>Dispositions</u>	<u>November 30, 2016</u>
<i><u>Capital assets not being depreciated:</u></i>				
Land	\$ 110,250	\$ -	\$ -	\$ 110,250
<i><u>Total capital assets not being depreciated:</u></i>	<u>\$ 110,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,250</u>
<i><u>Capital assets being depreciated:</u></i>				
Buildings	\$ 9,307,580	\$ -	\$ -	\$ 9,307,580
Infrastructure - Road	10,801,481	144,799	-	10,946,280
Infrastructure - Bridges	8,399,947	130,775	-	8,530,722
Equipment - General	1,761,525	16,309	-	1,777,834
Equipment - Highway	1,773,662	72,106	-	1,845,768
Equipment - Voting	230,205	-	-	230,205
Equipment - Office	633,168	-	-	633,168
Automobiles	811,342	65,912	-	877,254
Furniture & Fixtures	395,420	-	-	395,420
Software	50,336	-	-	50,336
<i><u>Total capital assets being depreciated:</u></i>	<u>\$ 34,164,666</u>	<u>\$ 429,901</u>	<u>\$ -</u>	<u>\$ 34,594,567</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 4 CAPITAL ASSETS (CONCLUDED)

Less accumulated depreciation for:

Buildings	\$ 7,033,153	\$ 255,788	\$ -	\$ 7,288,941
Infrastructure - Road	9,859,088	63,175	-	9,922,263
Infrastructure - Bridges	6,832,414	149,208	-	6,981,622
Equipment - General	1,379,667	81,008	-	1,460,675
Equipment - Highway	1,773,276	7,230	-	1,780,506
Equipment - Voting	230,205	-	-	230,205
Equipment - Office	633,168	-	-	633,168
Automobiles	811,342	-	-	811,342
Furniture & Fixtures	395,420	-	-	395,420
Software	50,336	5,231	-	55,567
<i>Total accumulated depreciation:</i>	<u>\$ 28,998,069</u>	<u>\$ 561,640</u>	<u>\$ -</u>	<u>\$ 29,559,709</u>
<i>Total capital assets being depreciated, net:</i>	<u>\$ 5,166,597</u>	<u>\$ (131,739)</u>	<u>\$ -</u>	<u>\$ 5,034,858</u>
<i>Governmental activities capital assets, net:</i>	<u>\$ 5,276,847</u>	<u>\$ (131,739)</u>	<u>\$ -</u>	<u>\$ 5,145,108</u>

Depreciation Expense

Depreciation expense was charged to functions as follows:

Governmental Activities:

General government	\$ 344,224
Transportation	217,416
<u>Total depreciation expense</u>	<u>\$ 561,640</u>

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2016 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>
 <i><u>Reconciliation of Fund Financial Statements with Trust Funds:</u></i>		
Total Interfund Receivables Presented in the Fund Financial Statements		\$ 450,000
Interfund Receivables - Trust Funds		-
<u>Total Interfund Receivables</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, 2016, 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, 2016, the balance on this internal fund borrowing was \$450,000.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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, 2016 was \$9,483,356 and \$6,998,356, 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, 2016 follows:

	November 30, 2015	Additions	Deductions	November 30, 2016	Principal Amounts Due in One Year
Compensated Absences	\$ 969,400	\$ 614,599	\$ -	\$ 1,583,999	Undeterminable
Detention Center Loan	2,630,000	-	(145,000)	2,485,000	130,000
Short-term Loan	-	-	-	-	-
Total	\$ 3,599,400	\$ 614,599	\$(145,000)	\$ 4,068,999	\$ 130,000

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 6 LONG-TERM DEBT (CONCLUDED)

B. Future Debt Service Requirements

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

Juvenile Detention Center Loan

Dated: April 1, 2012

Interest Rate: 2.7% - 5.9%

Original Principal: \$2,910,000

Maturity Date: December 1, 2028

<u>Year Ending</u> <u>November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	145,000	97,683	242,683
2017	155,000	89,433	244,433
2018	160,000	80,450	240,450
2019	170,000	73,435	243,435
2020	175,000	66,021	241,021
2021-2025	990,000	211,450	1,201,450
2026-2028	690,000	55,450	745,450
<u>Total</u>	<u>\$ 2,485,000</u>	<u>\$ 673,922</u>	<u>\$ 3,158,922</u>

The Statement of Net Position reflects an amount to be provided for long-term debt totaling \$2,485,000. Of the total long-term debt, \$2,355,000 is presented as a noncurrent liability and \$130,000 is presented as a current liability in the government-wide financial statements. During the year ended November 30, 2016 the County incurred \$102,170 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

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 2016 was 10.82%. For the calendar year ended December 31, 2016, the employer contributed \$693,658 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 2016 was 21.32%. For the calendar year ended December 31, 2016, the employer contributed \$182,257 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, 2016. 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, 2016:

- 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 4.00%.
- Salary Increases were expected to be 4.00% compounded annually, with membership remaining constant.
- The Investment Rate of Return was assumed to be 7.50%.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 8 PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

Actuarial Assumptions (Concluded)

- 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.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-200 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA.
- For Disabled Retirees, graduated rates were assigned by age. See table below for reference.
- For Active Members, graduated rates were assigned by age. See table below for reference.

Sample Annual Rates per 100 Employees

Active Mortality Age	Disability		Pay Increase Next Year		
	Male	Female	Male	Female	(6+ Yrs. of Service)
20	0.02%	0.01%	0.01%	0.00%	6.0%
30	0.03%	0.01%	0.01%	0.00%	5.7%
40	0.06%	0.02%	0.03%	0.01%	4.9%
50	0.10%	0.05%	0.07%	0.03%	4.6%
60	0.34%	0.18%	0.14%	0.09%	4.4%
65	0.67%	0.35%	0.15%	0.11%	4.4%

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

Actuarial Valuation Date	Annual Pension Cost	Percentage of APC Contributed	Net Pension Obligation
<u>Regular</u>			
12/31/16	\$ 693,658	100%	\$0
12/31/15	583,543	100%	0
12/31/14	603,700	100%	0
<u>SLEP</u>			
12/31/16	\$ 182,257	100%	\$0
12/31/15	185,169	100%	0
12/31/14	175,976	100%	0

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 9 EMPLOYEES' INSURANCE

The Franklin County Government Health Insurance Fund provides health and welfare benefits to a vast majority of Franklin County Government employees. 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, 2016, 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.

FRANKLIN COUNTY GOVERNMENT
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 14 CONCENTRATION OF REVENUES

The County received payments from the State of Illinois during the year ended November 30, 2016. 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, 2016 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 944,279
Income Tax	1,245,013
Personal Property Replacement Tax	224,896
Use Tax	363,848
State and local financial assistance	1,965,636
<u>Total received from the State of Illinois</u>	<u>\$4,743,672</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, 2016, the Highway General Fund received \$576,550 in rent income from other Highway Funds that has been disclosed in the financial statements as transfers in from other funds.

NOTE 17 PRIOR PERIOD ADJUSTMENT

The financial statements contain a prior period adjustment in the amount of \$2,353,344. This is to recognize the effects of the required GASB #68 pension disclosures and accruals in the County's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
IMRF SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2016

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
<u>Regular</u>						
12/31/16	12,927,920	16,530,674	3,602,754	78.21%	6,410,891	56.20%
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%
<u>SLEP</u>						
12/31/16	3,643,949	4,511,014	867,065	80.78%	854,862	101.43%
12/31/15	2,977,482	4,184,076	1,206,594	71.16%	854,100	141.27%
12/31/14	2,492,144	3,683,121	1,190,977	67.66%	783,506	152.01%

Regular IMRF

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$12,712,734. On a market basis, the funded ratio would be 76.90%.

SLEP IMRF

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$3,580,913. On a market basis, the funded ratio would be 79.38%.

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, 2016

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 933,000	\$ 933,000	\$ 944,279	\$ 11,279
Income tax	1,365,000	1,365,000	1,245,013	(119,987)
Personal property replacement tax	225,000	225,000	224,896	(104)
Use tax	270,000	270,000	363,848	93,848
States Attorney's salary reimbursement	144,000	144,000	192,903	48,903
Supervisor of Assessment's salary reimbursement	30,500	30,500	41,272	10,772
Public Defender salary reimbursement	63,650	63,650	79,992	16,342
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	24,000	24,000	21,142	(2,858)
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	1,391,200	1,391,200	1,097,758	(293,442)
Payments in lieu of tax	390,000	390,000	371,722	(18,278)
Interest, penalties and costs	100,000	100,000	109,096	9,096
General Fund interest income - all general fund accounts	4,000	4,000	4,353	353
County Clerk - fees	325,000	325,000	322,908	(2,092)
Sheriff - fees	213,000	213,000	213,634	634
Police training	6,500	6,500	6,903	403
Circuit Clerk - clerk fees	334,000	334,000	320,490	(13,510)
Circuit Clerk - fines	410,000	410,000	398,626	(11,374)
Circuit Clerk - jail fees	4,600	4,600	3,828	(772)
Circuit Clerk - arrestee medical cost fees	11,000	11,000	9,070	(1,930)
Court fund fees	38,000	38,000	37,894	(106)
States Attorney - fees	37,000	37,000	37,209	209
Public Defender - fees	-	-	-	-
County Treasurer - fees	16,000	16,000	17,153	1,153
Supervisor of Assessment - fees	2,000	2,000	1,469	(531)
Animal control fees	50,000	50,000	33,772	(16,228)
Animal registration fees	41,000	41,000	42,049	1,049
Animal shelter fees	16,000	16,000	16,586	586
Liquor license fees	8,000	8,000	7,830	(170)
Franchise fees	13,000	13,000	12,706	(294)
Indemnity fund overage	17,000	17,000	17,000	-
Refunds/overpayments	1,000	1,000	1,359	359
Juvenile detention center housing	80,000	80,000	32,222	(47,778)
Federal detention services	95,000	95,000	114,000	19,000
Building permit fees	2,000	2,000	2,350	350
Miscellaneous income	624,500	624,500	476,787	(147,713)
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Insurance reimbursements	15,000	15,000	30,771	15,771
Restitution medical expense reimbursements	-	-	4,089	4,089
State of Illinois reimbursement for Election judges salaries	15,000	15,000	7,875	(7,125)
SSA collection	4,000	4,000	4,800	800
GIS/Sup of Assessments Salary - Transfer	10,000	10,000	9,729	(271)
Reimbursement - gas and transportation	4,500	4,500	4,927	427
Reimbursement - inmate phone	-	-	2,256	2,256
Reimbursement - food detention center	-	-	-	-

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, 2016

	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Supt of Schools reimbursement	\$ 60,000	\$ 60,000	\$ 58,477	\$ (1,523)
Corps of Eng & RL patrol	35,000	35,000	37,408	2,408
Reimbursement from 911	156,000	156,000	148,432	(7,568)
Reimbursement from State's Attorney for violent services	53,000	53,000	64,362	11,362
Dispatcher - City of Benton	-	-	-	-
Dispatcher - Village of Royalton	20,000	20,000	20,000	-
Dispatcher - Thompsonville	1,200	1,200	1,100	(100)
Dispatcher - ENFPD	1,200	1,200	1,300	100
Dispatcher - Ewing	100	100	1,100	1,000
Violent services reimbursement grant	12,000	12,000	3,780	(8,220)
Transfer - Police Vehicle Fund	2,100	2,100	2,689	589
Other Transfers	-	-	-	-
<u>Total Receipts</u>	<u>\$ 7,674,050</u>	<u>\$ 7,674,050</u>	<u>\$ 7,225,214</u>	<u>\$ (448,836)</u>
Disbursements:				
Total for all County Offices	\$ 7,674,050	\$ 7,674,050	\$ 7,666,590	\$ 7,460
<u>Total Disbursements</u>	<u>\$ 7,674,050</u>	<u>\$ 7,674,050</u>	<u>\$ 7,666,590</u>	<u>\$ 7,460</u>
Excess (Deficit) of Receipts over Disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (441,376)</u>	<u>\$ (441,376)</u>
Fund Balance, Beginning of year				
Modified accrual basis of accounting adjustments			135,524	
Fund Balance (GAAP), End of year				
			<u>\$ (305,852)</u>	
General County				
<u>Personal Services</u>				
911 salary	\$ 135,000	\$ 135,000	\$ 131,532	\$ 3,468
911 part-time salary	24,000	24,000	16,658	7,342
Sick pay and vacation pay out	40,000	40,000	11,226	28,774
Hospitalization insurance	761,250	761,250	886,804	(125,554)
<u>Total Personal Services</u>	<u>\$ 960,250</u>	<u>\$ 960,250</u>	<u>\$ 1,046,220</u>	<u>\$ (85,970)</u>
<u>Contractual Services</u>				
Postage expense	\$ 57,500	\$ 57,500	\$ 60,001	\$ (2,501)
Accounting services	53,000	53,000	49,550	3,450
Computer, phone and internet	1,000	1,000	320	680
Special County Prosecutor	18,000	18,000	3,627	14,373
<u>Total Contractual Services</u>	<u>\$ 129,500</u>	<u>\$ 129,500</u>	<u>\$ 113,498</u>	<u>\$ 16,002</u>
<u>Outside Contracts</u>				
Comp maintenance software/Harris	\$ 17,000	\$ 17,000	\$ 17,711	\$ (711)
Comp maintenance software/Devnet	55,000	55,000	53,739	1,261
Comp maintenance - hardware	48,000	48,000	47,559	441
Computer supplies	2,000	2,000	613	1,387
Greater Egypt Planning Comm	9,900	9,900	9,890	10
Computer and Website Expenses	1,000	1,000	445	555
Detention loan payment	-	-	-	-
<u>Total Outside Contracts</u>	<u>\$ 132,900</u>	<u>\$ 132,900</u>	<u>\$ 129,957</u>	<u>\$ 2,943</u>
<u>Commodities</u>				
Travel and training	\$ 6,300	\$ 6,300	\$ 3,821	\$ 2,479
Office supplies (copy machine)	17,500	17,500	16,077	1,423
<u>Total Commodities</u>	<u>\$ 23,800</u>	<u>\$ 23,800</u>	<u>\$ 19,898</u>	<u>\$ 3,902</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, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
<u>Other Expenses</u>				
Transfer-PPRT and others	\$ 48,000	\$ 48,000	\$ 54,772	\$ (6,772)
Transfer- 2013 Cert & Interest Fund	42,000	42,000	13,000	29,000
Miscellaneous	2,000	2,000	87	1,913
Donations	10,000	10,000	10,000	-
Loan payment to County Highway	450,000	450,000	450,000	-
<u>Total Other Expenses</u>	<u>\$ 552,000</u>	<u>\$ 552,000</u>	<u>\$ 527,859</u>	<u>\$ 24,141</u>
Total General County	<u>\$ 1,798,450</u>	<u>\$ 1,798,450</u>	<u>\$ 1,837,432</u>	<u>\$ (38,982)</u>
<u>County Board</u>				
<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	30,400	30,400	30,321	79
<u>Total Personal Services</u>	<u>\$ 101,200</u>	<u>\$ 101,200</u>	<u>\$ 101,120</u>	<u>\$ 80</u>
<u>Contractual Services</u>				
Expenses, Chairman	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Board travel	-	-	-	-
Publication and printing	3,000	3,000	207	2,793
<u>Total Contractual Services</u>	<u>\$ 6,600</u>	<u>\$ 6,600</u>	<u>\$ 3,807</u>	<u>\$ 2,793</u>
<u>Commodities</u>				
Office supplies	\$ 2,000	\$ 2,000	\$ 280	\$ 1,720
<u>Total Commodities</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 280</u>	<u>\$ 1,720</u>
<u>Other Expenses</u>				
Transfer -Recycling Program 17	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Miscellaneous	1,000	1,000	450	550
<u>Total Other Expenses</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 12,450</u>	<u>\$ 550</u>
<u>Capital outlay</u>				
Building improvements	\$ -	\$ -	\$ -	\$ -
<u>Total Capital Outlay</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total County Board	<u>\$ 122,800</u>	<u>\$ 122,800</u>	<u>\$ 117,657</u>	<u>\$ 5,143</u>
<u>County Clerk</u>				
<u>Personal Services</u>				
Salary-elected officer	\$ 60,953	\$ 60,953	\$ 60,879	\$ 74
Salary-full time	123,000	123,000	152,165	(29,165)
Salary-part time/overtime	3,000	3,000	1,538	1,462
<u>Total Personal Services</u>	<u>\$ 186,953</u>	<u>\$ 186,953</u>	<u>\$ 214,582</u>	<u>\$ (27,629)</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ -	\$ -
Register birth & death	500	500	371	129
Revenue stamps	60,000	60,000	59,493	507
Restoration of records	1,000	1,000	901	99
<u>Total Contractual Services</u>	<u>\$ 61,500</u>	<u>\$ 61,500</u>	<u>\$ 60,765</u>	<u>\$ 735</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, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
<u>Commodities</u>				
Office supplies	\$ 12,000	\$ 12,000	\$ 6,071	\$ 5,929
<u>Total Commodities</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 6,071</u>	<u>\$ 5,929</u>
<u>Total County Clerk</u>	<u>\$ 260,453</u>	<u>\$ 260,453</u>	<u>\$ 281,418</u>	<u>\$ (20,965)</u>
<u>County Treasurer</u>				
<u>Personal Services</u>				
Salary-elected officer	\$ 60,953	\$ 60,953	\$ 60,879	\$ 74
Salary-full time	127,400	127,400	128,373	(973)
Salary-part time/overtime/budget prep	10,000	10,000	6,304	3,696
<u>Total Personal Services</u>	<u>\$ 198,353</u>	<u>\$ 198,353</u>	<u>\$ 195,556</u>	<u>\$ 2,797</u>
<u>Contractual Services</u>				
Publication and printing	\$ 10,000	\$ 10,000	\$ 11,030	\$ (1,030)
<u>Total Contractual Services</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 11,030</u>	<u>\$ (1,030)</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 4,000	\$ 4,000	\$ 3,311	\$ 689
<u>Total Commodities</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 3,311</u>	<u>\$ 689</u>
<u>Total County Treasurer</u>	<u>\$ 212,353</u>	<u>\$ 212,353</u>	<u>\$ 209,897</u>	<u>\$ 2,456</u>
<u>Circuit Clerk</u>				
<u>Personal Services</u>				
Salary-elected officer	\$ 60,953	\$ 60,953	\$ 60,879	\$ 74
Salary-full time	172,000	172,000	165,272	6,728
Salary-part time/overtime	-	-	1,287	(1,287)
<u>Total Personal Services</u>	<u>\$ 232,953</u>	<u>\$ 232,953</u>	<u>\$ 227,438</u>	<u>\$ 5,515</u>
<u>Contractual Services</u>				
Travel	\$ -	\$ -	\$ -	\$ -
<u>Total Contractual Services</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Commodities</u>				
Office expenses	\$ 5,000	\$ 5,000	\$ 6,608	\$ (1,608)
<u>Total Commodities</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,608</u>	<u>\$ (1,608)</u>
<u>Total Circuit Clerk</u>	<u>\$ 237,953</u>	<u>\$ 237,953</u>	<u>\$ 234,046</u>	<u>\$ 3,907</u>
<u>Sheriff</u>				
<u>Personal Services</u>				
Salary-elected officer	\$ 67,446	\$ 67,446	\$ 67,386	\$ 60
Salary-full time	1,769,182	1,769,182	1,798,320	(29,138)
Salary-part time	77,000	77,000	62,191	14,809
Salary-Rend Lake patrol	24,000	24,000	28,095	(4,095)
Salary-holiday pay	129,500	129,500	130,381	(881)
Salary-overtime	160,000	160,000	207,129	(47,129)
<u>Total Personal Services</u>	<u>\$ 2,227,128</u>	<u>\$ 2,227,128</u>	<u>\$ 2,293,502</u>	<u>\$ (66,374)</u>
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 30,000	\$ 30,000	\$ 51,700	\$ (21,700)
Maintenance-equipment	9,000	9,000	2,087	6,913
Telephone	-	-	2,496	(2,496)

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, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Postage and postage meter	4,500	4,500	4,438	62
Leads	6,000	6,000	5,983	17
Training	18,000	18,000	16,687	1,313
Medical	122,720	122,720	111,749	10,971
Housing	80,000	80,000	32,222	47,778
Food	185,000	185,000	209,915	(24,915)
<u>Total Contractual Services</u>	<u>\$ 455,220</u>	<u>\$ 455,220</u>	<u>\$ 437,277</u>	<u>\$ 17,943</u>
<u>Commodities</u>				
Office supplies	\$ 11,000	\$ 11,000	\$ 5,865	\$ 5,135
Gas/oil and transportation	80,000	80,000	45,794	34,206
Operating supplies offices	5,000	5,000	4,214	786
Bullet proof vests	2,000	2,000	-	2,000
Uniforms-officers	27,000	27,000	27,267	(267)
Photography supplies	-	-	-	-
<u>Total Commodities</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 83,140</u>	<u>\$ 41,860</u>
<u>Other Expenses</u>				
Miscellaneous	\$ 750	\$ 750	\$ 1,918	\$ (1,168)
Officer expense-bonds	3,600	3,600	3,375	225
<u>Total Other Expenses</u>	<u>\$ 4,350</u>	<u>\$ 4,350</u>	<u>\$ 5,293</u>	<u>\$ (943)</u>
<u>Capital outlay</u>				
Facilities, equipment/search/rescue	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Facilities, supplies-merit BD	1,000	1,000	136	864
Facilities, supplies-firing range	5,000	5,000	4,618	382
Facilities, equipment	10,000	10,000	12,894	(2,894)
Inmate supplies	15,000	15,000	17,921	(2,921)
Vehicles, radios-new cars-strip	22,000	22,000	22,587	(587)
<u>Total Capital Outlay</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 62,156</u>	<u>\$ (5,156)</u>
Total Sheriff	\$ 2,868,698	\$ 2,868,698	\$ 2,881,368	\$ (12,670)
<u>Coroner</u>				
<u>Personal Services</u>				
Salary-elected official	\$ 32,500	\$ 32,500	\$ 32,500	\$ -
Salary-part time	15,000	15,000	16,235	(1,235)
Salary-jurors	-	-	-	-
<u>Total Personal Services</u>	<u>\$ 47,500</u>	<u>\$ 47,500</u>	<u>\$ 48,735</u>	<u>\$ (1,235)</u>
<u>Contractual Services</u>				
Travel	\$ 500	\$ 500	\$ 723	\$ (223)
Maintenance-vehicles	-	-	756	(756)
Other professional service/report-deputy	16,000	16,000	12,750	3,250
<u>Total Contractual Services</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>	<u>\$ 14,229</u>	<u>\$ 2,271</u>
<u>Medical</u>				
Autopsy expenses	\$ 90,000	\$ 90,000	\$ 112,039	\$ (22,039)
<u>Total Medical</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 112,039</u>	<u>\$ (22,039)</u>
<u>Commodities</u>				
Office supplies	\$ -	\$ -	\$ 741	\$ (741)
<u>Total Commodities</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 741</u>	<u>\$ (741)</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, 2016

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	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
<u>Other Expenses</u>				
Miscellaneous/Refunds	\$ -	\$ -	\$ 43	\$ (43)
<u>Total Other Expenses</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43</u>	<u>\$ (43)</u>
<u>Total Coroner</u>	<u>\$ 154,000</u>	<u>\$ 154,000</u>	<u>\$ 175,787</u>	<u>\$ (21,787)</u>
<u>Superintendent of Regional Education Services</u>				
<u>Personal Services</u>				
Salary-full time	\$ 38,900	\$ 38,900	\$ 72,785	\$ (33,885)
<u>Total Personal Services</u>	<u>\$ 38,900</u>	<u>\$ 38,900</u>	<u>\$ 72,785</u>	<u>\$ (33,885)</u>
<u>Total Superintendent of Schools</u>	<u>\$ 38,900</u>	<u>\$ 38,900</u>	<u>\$ 72,785</u>	<u>\$ (33,885)</u>
<u>State's Attorney</u>				
<u>Personal Services</u>				
Salary-elected officer	\$ 166,510	\$ 166,510	\$ 166,508	\$ 2
Salary-full time	93,912	93,912	93,816	96
Salary-Assistant State's Attorney	170,050	170,050	181,445	(11,395)
Salary-Violent Crime	46,338	46,338	53,366	(7,028)
Salary-Violent Crime Advocate	14,200	14,200	3,780	10,420
<u>Total Personal Services</u>	<u>\$ 491,010</u>	<u>\$ 491,010</u>	<u>\$ 498,915</u>	<u>\$ (7,905)</u>
<u>Contractual Services</u>				
Telephone	\$ -	\$ -	\$ -	\$ -
Travel	-	-	-	-
Publication and printing	1,000	1,000	586	414
Medical expert witness fee	10,000	10,000	6,334	3,666
<u>Total Contractual Services</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	<u>\$ 6,920</u>	<u>\$ 4,080</u>
<u>Outside Contracts</u>				
Computer fees	\$ 2,000	\$ 2,000	\$ 3,142	\$ (1,142)
Appellate pros project	15,000	15,000	15,000	-
Transcript fee	10,000	10,000	10,252	(252)
<u>Total Outside Contracts</u>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 28,394</u>	<u>\$ (1,394)</u>
<u>Commodities</u>				
Office supplies and equipment	\$ 15,000	\$ 15,000	\$ 14,026	\$ 974
<u>Total Commodities</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 14,026</u>	<u>\$ 974</u>
<u>Total State's Attorney</u>	<u>\$ 544,010</u>	<u>\$ 544,010</u>	<u>\$ 548,255</u>	<u>\$ (4,245)</u>
<u>Supervisor of Assessments</u>				
<u>Personal Services</u>				
Salary-appointed officer	\$ 60,953	\$ 60,953	\$ 60,879	\$ 74
Salary-full time	98,000	98,000	98,135	(135)
Salary-part time	-	-	-	-
<u>Total Personal Services</u>	<u>\$ 158,953</u>	<u>\$ 158,953</u>	<u>\$ 159,014</u>	<u>\$ (61)</u>
<u>Contractual Services</u>				
Publication and printing	\$ 30,000	\$ 30,000	\$ 27,417	\$ 2,583
<u>Total Contractual Services</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 27,417</u>	<u>\$ 2,583</u>
Office supplies and equipment	\$ 3,000	\$ 3,000	\$ 3,765	\$ (765)

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, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET	ACTUAL (CASH BASIS)	
Total Commodities	\$ 3,000	\$ 3,000	\$ 3,765	\$ (765)
Total Supervisor of Assessments	\$ 191,953	\$ 191,953	\$ 190,196	\$ 1,757
Election				
<u>Personal Services</u>				
Salary-full time	\$ 64,300	\$ 64,300	\$ 34,478	\$ 29,822
Salary-part time	22,000	22,000	39,323	(17,323)
Salary-election judges	45,000	45,000	43,888	1,112
Total Personal Services	<u>\$ 131,300</u>	<u>\$ 131,300</u>	<u>\$ 117,689</u>	<u>\$ 13,611</u>
<u>Contractual Services</u>				
Travel-election judges	\$ 3,200	\$ 3,200	\$ 3,466	\$ (266)
Publication and printing	60,000	60,000	87,057	(27,057)
Poll preparation	4,000	4,000	950	3,050
Election Mapping	-	-	-	-
Optical scan voting system	30,000	30,000	8,458	21,542
Total Contractual Services	<u>\$ 97,200</u>	<u>\$ 97,200</u>	<u>\$ 99,931</u>	<u>\$ (2,731)</u>
<u>Commodities</u>				
Office supplies	\$ 5,000	\$ 5,000	\$ 3,551	\$ 1,449
Total Commodities	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 3,551</u>	<u>\$ 1,449</u>
<u>Capital Outlay</u>				
New Voter Reg/Hardware/Software	\$ 10,000	\$ 10,000	\$ 1,785	\$ 8,215
Total Capital Outlay	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,785</u>	<u>\$ 8,215</u>
Total Election	\$ 243,500	\$ 243,500	\$ 222,956	\$ 20,544
Public Defender				
<u>Personal Services</u>				
Salary-appointed officer	\$ 90,000	\$ 90,000	\$ 90,577	\$ (577)
Salary-part time	3,495	3,495	3,495	-
Total Personal Services	<u>\$ 93,495</u>	<u>\$ 93,495</u>	<u>\$ 94,072</u>	<u>\$ (577)</u>
<u>Contractual Services</u>				
Assistant public defender	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Medical Witness Fee	10,000	10,000	4,889	5,111
Total Contractual Services	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 44,889</u>	<u>\$ 5,111</u>
<u>Commodities</u>				
Office expense	\$ 2,000	\$ 2,000	\$ 1,235	\$ 765
Total Commodities	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,235</u>	<u>\$ 765</u>
Total Public Defender	\$ 145,495	\$ 145,495	\$ 140,196	\$ 5,299
Probation Office				
<u>Personal Services</u>				
Reimburse Jefferson County	\$ 5,000	\$ 5,000	\$ 32,792	\$ (27,792)
Salary-part time clerical-circuit wide	-	-	-	-
Total Personal Services	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 32,792</u>	<u>\$ (27,792)</u>
Total Probation Office	\$ 5,000	\$ 5,000	\$ 32,792	\$ (27,792)

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, 2016

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	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
Board of Review				
<u>Personal Services</u>				
Salary-appointed officers	\$ 13,300	\$ 13,300	\$ 12,113	\$ 1,187
<u>Total Personal Services</u>	<u>\$ 13,300</u>	<u>\$ 13,300</u>	<u>\$ 12,113</u>	<u>\$ 1,187</u>
Board of Review	\$ 13,300	\$ 13,300	\$ 12,113	\$ 1,187
Circuit Court				
<u>Personal Services</u>				
Salary-judges and expenses	\$ 8,500	\$ 8,500	\$ 6,502	\$ 1,998
Salary-jurors	9,000	9,000	27,323	(18,323)
<u>Total Personal Services</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	<u>\$ 33,825</u>	<u>\$ (16,325)</u>
<u>Contractual Services</u>				
Publication and printing	\$ 1,000	\$ 1,000	\$ 759	\$ 241
Court appointed attorney fees	65,000	65,000	47,528	17,472
Court ordered transcripts	4,000	4,000	1,977	2,023
Meals-dieting of jurors	4,000	4,000	267	3,733
<u>Total Contractual Services</u>	<u>\$ 74,000</u>	<u>\$ 74,000</u>	<u>\$ 50,531</u>	<u>\$ 23,469</u>
<u>Commodities</u>				
Office supplies	\$ 6,000	\$ 6,000	\$ 2,100	\$ 3,900
Miscellaneous	-	-	-	-
<u>Total Commodities</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 2,100</u>	<u>\$ 3,900</u>
Total Circuit Court	\$ 97,500	\$ 97,500	\$ 86,456	\$ 11,044
Public Building and Grounds				
<u>Personal Services</u>				
Salary-Janitor court house	\$ 33,600	\$ 33,600	\$ 33,544	\$ 56
Salary-part time/probation and state's attorney	13,500	13,500	11,966	1,534
<u>Total Personal Services</u>	<u>\$ 47,100</u>	<u>\$ 47,100</u>	<u>\$ 45,510</u>	<u>\$ 1,590</u>
<u>Contractual Services</u>				
Maintenance building/county building	\$ 500	\$ 500	\$ 140	\$ 360
Maintenance building/court house	35,000	35,000	24,729	10,271
Maintenance building/jail	60,000	60,000	51,166	8,834
Maintenance equipment/county jail	25,000	25,000	39,247	(14,247)
Maintenance-probation/state's attorney	2,000	2,000	3,202	(1,202)
Utilities-telephone	35,000	35,000	34,237	763
Utilities-electric and gas	130,000	130,000	121,312	8,688
Utilities-water	29,000	29,000	26,959	2,041
Other professional service pest control	7,500	7,500	6,656	844
Janitorial service/jail contract	10,000	10,000	8,850	1,150
Janitorial service county building contract	9,900	9,900	9,900	-
Sanitation	7,500	7,500	8,860	(1,360)
<u>Total Contractual Services</u>	<u>\$ 351,400</u>	<u>\$ 351,400</u>	<u>\$ 335,258</u>	<u>\$ 16,142</u>
<u>Commodities</u>				
Operating supplies county building	\$ 2,500	\$ 2,500	\$ 1,884	\$ 616
Operating supplies court house	3,800	3,800	2,763	1,037
Operating supplies county jail	25,000	25,000	33,984	(8,984)
<u>Total Commodities</u>	<u>\$ 31,300</u>	<u>\$ 31,300</u>	<u>\$ 38,631</u>	<u>\$ (7,331)</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, 2016

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	BUDGETED AMOUNTS		ACTUAL (CASH BASIS)	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
<u>Capital outlay</u>				
Operating supplies/kitchen	\$ 15,000	\$ 15,000	\$ 12,188	\$ 2,812
Operating supplies/probation and state's attorney	2,600	2,600	-	2,600
<u>Total Other Expenses</u>	<u>\$ 17,600</u>	<u>\$ 17,600</u>	<u>\$ 12,188</u>	<u>\$ 5,412</u>
<u>Total Public Building and Grounds</u>	<u>\$ 447,400</u>	<u>\$ 447,400</u>	<u>\$ 431,587</u>	<u>\$ 15,813</u>
<u>Animal Control</u>				
<u>Personal Services</u>				
Salary-full time	\$ 60,500	\$ 60,500	\$ 61,182	\$ (682)
Salary-part time	16,500	16,500	16,855	(355)
Overtime	11,000	11,000	10,771	229
<u>Total Personal Services</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ 88,808</u>	<u>\$ (808)</u>
<u>Contractual Services</u>				
Maintenance-vehicles	\$ 2,500	\$ 2,500	\$ 1,043	\$ 1,457
Maintenance-pound	2,000	2,000	2,060	(60)
Telephone	1,700	1,700	2,975	(1,275)
Other professional services/Dr. Clark	11,000	11,000	9,418	1,582
<u>Total Contractual Services</u>	<u>\$ 17,200</u>	<u>\$ 17,200</u>	<u>\$ 15,496</u>	<u>\$ 1,704</u>
<u>Commodities</u>				
Office supplies	\$ 500	\$ 500	\$ 1,050	\$ (550)
Gasoline and oil	6,000	6,000	2,658	3,342
Operating supplies	5,000	5,000	3,639	1,361
<u>Total Commodities</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>\$ 7,347</u>	<u>\$ 4,153</u>
<u>Other Expenses</u>				
Uniforms	\$ 1,500	\$ 1,500	\$ 1,357	\$ 143
Miscellaneous	-	-	73.00	(73)
<u>Total Other Expenses</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,430</u>	<u>\$ 70</u>
<u>Total Animal Control</u>	<u>\$ 118,200</u>	<u>\$ 118,200</u>	<u>\$ 113,081</u>	<u>\$ 5,119</u>
<u>Emergency Services and Disaster Agency</u>				
<u>Personal Services</u>				
Salary-appointed director	\$ 35,500	\$ 35,500	\$ 35,462	\$ 38
Deputy director	7,400	7,400	7,392	8
<u>Total Personal Services</u>	<u>\$ 42,900</u>	<u>\$ 42,900</u>	<u>\$ 42,854</u>	<u>\$ 46</u>
<u>Contractual Services</u>				
Maintenance-equipment	\$ 4,000	\$ 4,000	\$ 6,875	\$ (2,875)
Computer services/software licenses	2,000	2,000	1,774	226
Publication and printing	250	250	69	181
Telecommunications	2,000	2,000	3,148	(1,148)
Training	2,500	2,500	2,618	(118)
<u>Total Contractual Services</u>	<u>\$ 10,750</u>	<u>\$ 10,750</u>	<u>\$ 14,484</u>	<u>\$ (3,734)</u>
<u>Commodities</u>				
Supplies	\$ 500	\$ 500	-	\$ 500
Fuel cost	5,000	5,000	3,382	1,618
Office supplies	1,500	1,500	1,225	275
<u>Total Commodities</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 4,607</u>	<u>\$ 2,393</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, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u> <u>(CASH BASIS)</u>	<u>VARIANCE WITH</u> <u>FINAL BUDGET</u> <u>FAVORABLE/</u> <u>(UNFAVORABLE)</u>
	<u>ORIGINAL</u> <u>BUDGET</u>	<u>FINAL</u> <u>REVISED</u> <u>BUDGET</u>		
<u>Other Expenses</u>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<u>Total Other Expenses</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Capital outlay</u>				
Equipment & supplies	\$ 10,500	\$ 10,500	\$ 10,792	\$ (292)
<u>Total Capital Outlay</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 10,792</u>	<u>\$ (292)</u>
<u>Total Emergency Services and Disaster Agency</u>	<u>\$ 71,150</u>	<u>\$ 71,150</u>	<u>\$ 72,737</u>	<u>\$ (1,587)</u>
<u>Contingencies</u>				
<u>Other Expenses</u>				
Contingency	\$ 102,935	\$ 102,935	\$ 4,574	\$ 98,361
<u>Total Other Expenses</u>	<u>\$ 102,935</u>	<u>\$ 102,935</u>	<u>\$ 4,574</u>	<u>\$ 98,361</u>
<u>Total Contingencies</u>	<u>\$ 102,935</u>	<u>\$ 102,935</u>	<u>\$ 4,574</u>	<u>\$ 98,361</u>
<u>Total for all County Offices</u>	<u>\$ 7,674,050</u>	<u>\$ 7,674,050</u>	<u>\$ 7,666,590</u>	<u>\$ 8,717</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, 2016

	<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	\$ 510,000	\$ 510,000	\$ 665,767	\$ 155,767
Miscellaneous	-	-	-	-
Interest income	4,000	4,000	2,434	(1,566)
<u>TOTAL REVENUES</u>	<u>\$ 514,000</u>	<u>\$ 514,000</u>	<u>\$ 668,201</u>	<u>\$ 154,201</u>
<u>EXPENDITURES</u>				
Transportation	\$ 670,000	\$ 670,000	\$ 368,212	\$ 301,788
Capital outlay	475,000	475,000	1,591	473,409
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,145,000</u>	<u>\$ 1,145,000</u>	<u>\$ 369,803</u>	<u>\$ 775,197</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (631,000)</u>	<u>\$ (631,000)</u>	<u>\$ 298,398</u>	<u>\$ 929,398</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	450,000	450,000	(450,000)	(900,000)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ (450,000)</u>	<u>\$ (900,000)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (181,000)</u>	<u>\$ (181,000)</u>	<u>\$ (151,602)</u>	<u>\$ 29,398</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			<u>1,731,706</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,580,104</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, 2016

	<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	\$ 750,000	\$ 750,000	\$ 904,787	\$ 154,787
Miscellaneous	-	-	51,550	51,550
Interest income	5,000	5,000	3,318	(1,682)
<u>TOTAL REVENUES</u>	<u>\$ 755,000</u>	<u>\$ 755,000</u>	<u>\$ 959,655</u>	<u>\$ 204,655</u>
<u>EXPENDITURES</u>				
Transportation	\$ 1,086,000	\$ 1,086,000	\$ 810,636	\$ 275,364
Capital outlay	100,000	100,000	-	100,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,186,000</u>	<u>\$ 1,186,000</u>	<u>\$ 810,636</u>	<u>\$ 375,364</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>				
	\$ (431,000)	\$ (431,000)	\$ 149,019	\$ 580,019
<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>\$ (426,000)</u>	<u>\$ (426,000)</u>	\$ 149,019	<u>\$ 575,019</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			973,705	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 1,122,724</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, 2016

	<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>				
Miscellaneous Expenditures	\$ 40,000	\$ 40,000	\$ 13,072	\$ (26,928)
Property tax	155,000	155,000	146,994	(8,006)
Interest income	4,000	4,000	2,627	(1,373)
<u>TOTAL REVENUES</u>	<u>\$ 199,000</u>	<u>\$ 199,000</u>	<u>\$ 162,693</u>	<u>\$ (36,307)</u>
<u>EXPENDITURES</u>				
Transportation	\$ 260,000	\$ 260,000	\$ 57,854	\$ 202,146
Capital outlay	800,000	800,000	-	800,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,060,000</u>	<u>\$ 1,060,000</u>	<u>\$ 57,854</u>	<u>\$ 1,002,146</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (861,000)</u>	<u>\$ (861,000)</u>	<u>\$ 104,839</u>	<u>\$ 965,839</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Operating transfers out	(15,000)	(15,000)	-	15,000
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (11,500)</u>	<u>\$ (11,500)</u>	<u>\$ -</u>	<u>\$ 11,500</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (872,500)</u>	<u>\$ (872,500)</u>	<u>\$ 104,839</u>	<u>\$ 977,339</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			740,712	
<u>MODIFIED ACCRUAL BASIS OF ACCOUNTING ADJUSTMENTS</u>			(144,797)	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 700,754</u>	

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (CASH BASIS)
JUVENILE DETENTION CENTER FUND
FOR THE YEAR ENDED NOVEMBER 30, 2016

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Salary Reimbursements & Rental Income	\$ 1,663,654	\$ 1,663,654	\$ 1,243,700	\$ (419,954)
Miscellaneous	23,100	23,100	251	(22,849)
Interest income	-	-	-	-
TOTAL REVENUES	\$ 1,686,754	\$ 1,686,754	\$ 1,243,951	\$ (442,803)
EXPENDITURES				
Public safety	\$ 1,300,663	\$ 1,300,663	\$ 1,608,541	\$ (307,878)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	\$ 1,300,663	\$ 1,300,663	\$ 1,608,541	\$ (307,878)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 386,091	\$ 386,091	\$ (364,590)	\$ (750,681)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(575,414)	(575,414)	(32,222)	543,192
TOTAL OTHER FINANCING SOURCES (USES)	\$ (575,414)	\$ (575,414)	\$ (32,222)	\$ 543,192
CHANGE IN FUND BALANCE	\$ (189,323)	\$ (189,323)	\$ (396,812)	\$ (207,489)
FUND BALANCE, BEGINNING OF YEAR			642,212	
FUND BALANCE (GAAP), END OF YEAR			\$ 245,400	

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)
JOINT BRIDGE FUND
FOR THE YEAR ENDED NOVEMBER 30, 2016

	<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>				
Mobile home privilege tax	\$ 160,000	\$ 160,000	\$ 153,822	\$ (6,178)
Miscellaneous	15,000	15,000	-	(15,000)
Interest income	2,500	2,500	2,544	44
<u>TOTAL REVENUES</u>	<u>\$ 177,500</u>	<u>\$ 177,500</u>	<u>\$ 156,366</u>	<u>\$ (21,134)</u>
<u>EXPENDITURES</u>				
Transportation	\$ 186,000	\$ 186,000	\$ 77,042	\$ 108,958
Capital outlay	550,000	550,000	-	550,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 736,000</u>	<u>\$ 736,000</u>	<u>\$ 77,042</u>	<u>\$ 658,958</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>				
	<u>\$ (558,500)</u>	<u>\$ (558,500)</u>	<u>\$ 79,324</u>	<u>\$ 637,824</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(117,000)	(117,000)	(16,692)	100,308
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (117,000)</u>	<u>\$ (117,000)</u>	<u>\$ (16,692)</u>	<u>\$ 100,308</u>
<u>CHANGE IN FUND BALANCE</u>				
	<u>\$ (675,500)</u>	<u>\$ (675,500)</u>	<u>\$ 62,632</u>	<u>\$ 738,132</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>			<u>853,618</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 916,250</u>	

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

OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2016

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>		
Prepayments	\$ 151,858	\$ 151,858
Documentary stamps inventory	1,719	1,719
Other receivables	155,642	155,642
Due from other funds	66	66
Restricted assets:		
Cash and cash equivalents	3,749,239	3,749,239
<u>TOTAL ASSETS</u>	<u>\$ 4,058,524</u>	<u>\$ 4,058,524</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 40,027	\$ 40,027
Due to other funds	6,625	6,625
General ledger overdraft	123,920	123,920
<u>TOTAL LIABILITIES</u>	<u>\$ 170,572</u>	<u>\$ 170,572</u>
 <u>FUND BALANCE</u>		
Nonspendable fund balance	\$ -	\$ -
Restricted fund balance	3,734,015	3,734,015
Committed fund balance	153,937	153,937
Assigned fund balance	-	-
Unassigned fund balance	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 3,887,952</u>	<u>\$ 3,887,952</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	 <u>\$ 4,058,524</u>	 <u>\$ 4,058,524</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, 2016

	<u>SPECIAL REVENUE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>		
General property tax	\$ 1,421,423	\$ 1,421,423
Motor fuel tax allotments	1,079,435	1,079,435
Fees for services	2,003,756	2,003,756
Interest income	7,045	7,045
Miscellaneous receipts	109,546	109,546
Federal financial assistance	158,035	158,035
State and local financial assistance	176,085	176,085
Reimbursements	1,245,663	1,245,663
<u>TOTAL REVENUES</u>	<u>\$ 6,200,988</u>	<u>\$ 6,200,988</u>
<u>EXPENDITURES</u>		
General and administration	\$ 2,770,962	\$ 2,770,962
Public safety	429,027	429,027
Public health and welfare	73,504	73,504
Judiciary and court related	412,160	412,160
Transportation	1,764,842	1,764,842
Debt principal and interest payments	372,380	372,380
Capital outlay	281,651	281,651
<u>TOTAL EXPENDITURES</u>	<u>\$ 6,104,526</u>	<u>\$ 6,104,526</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 96,462</u>	<u>\$ 96,462</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	\$ 1,643,892	\$ 1,643,892
Operating transfers out	(1,181,502)	(1,181,502)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 462,390</u>	<u>\$ 462,390</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 558,852</u>	<u>\$ 558,852</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,329,100</u>	<u>3,329,100</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 3,887,952</u>	<u>\$ 3,887,952</u>

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	-
MFT allotments receivable	-	-	-	-
Prepaid expenses	-	-	-	77,041
Inventory	-	-	-	1,719
Other receivables	-	-	-	111,299
Due from other funds	16	-	-	-
Restricted assets:				
Cash and cash equivalents	827,962	85,929	763,988	244,444
TOTAL ASSETS	\$ 827,978	\$ 85,929	\$ 763,988	\$ 434,503

LIABILITIES AND FUND BALANCE

LIABILITIES				
Accounts payable	\$ 25,122	\$ -	\$ -	\$ 6,977
Due to others	-	-	-	-
General ledger overdraft	-	-	-	-
Lease payable	-	-	-	-
Tax available for distribution	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
TOTAL LIABILITIES	\$ 25,122	\$ -	\$ -	\$ 6,977

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	802,856	85,929	763,988	427,526
Committed fund balance	-	-	-	-
Assigned fund balance	-	-	-	-
Unassigned fund balance	-	-	-	-
TOTAL FUND BALANCE	\$ 802,856	\$ 85,929	\$ 763,988	\$ 427,526
TOTAL LIABILITIES AND FUND BALANCE	\$ 827,978	\$ 85,929	\$ 763,988	\$ 434,503

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

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	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	202,827	24,057	16,157	3,888	15,671
TOTAL ASSETS	\$ 277,644	\$ 24,057	\$ 16,157	\$ 3,888	\$ 15,671

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ 271	\$ -	\$ 776	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 271	\$ -	\$ 776	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	277,644	23,786	16,157	3,112	15,671
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 277,644	\$ 23,786	\$ 16,157	\$ 3,112	\$ 15,671
TOTAL LIABILITIES AND FUND BALANCE	\$ 277,644	\$ 24,057	\$ 16,157	\$ 3,888	\$ 15,671

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT
ASSETS					
Cash and cash equivalents	\$ -	\$ -	-	-	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	61,831	1,008	32,086	6,600	18,442
TOTAL ASSETS	\$ 61,831	\$ 1,008	\$ 32,086	\$ 6,600	\$ 18,442

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ 40	\$ -	126	-	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	6,600	-
TOTAL LIABILITIES	\$ 40	\$ -	\$ 126	\$ 6,600	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	-	-	\$ -
Restricted fund balance	61,791	-	-	-	18,442
Committed fund balance	-	1,008	31,960	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 61,791	\$ 1,008	\$ 31,960	\$ -	\$ 18,442
TOTAL LIABILITIES AND FUND BALANCE	\$ 61,831	\$ 1,008	\$ 32,086	\$ 6,600	\$ 18,442

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	SHOCAP	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	3,925	-
Due from other funds	-	25	-	-	-
Restricted assets:					
Cash and cash equivalents	-	33,618	344,863	1,000	-
TOTAL ASSETS	\$ -	\$ 33,643	\$ 344,863	\$ 4,925	\$ -
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	-	25	-	-	-
TOTAL LIABILITIES	\$ -	\$ 25	\$ -	\$ -	\$ 592
FUND BALANCE					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	33,618	344,863	4,925	(592)
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 33,618	\$ 344,863	\$ 4,925	\$ (592)
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 33,643	\$ 344,863	\$ 4,925	\$ -

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT	STATE'S ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM
ASSETS					
Cash and cash equivalents	\$ -	\$ -	-	\$ -	-
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	3,397	-	-
Due from other funds	-	-	-	-	-
Restricted assets:	-	-	-	-	-
Cash and cash equivalents	6,434	-	21,485	16,011	99,479
TOTAL ASSETS	\$ 6,434	\$ -	\$ 24,882	\$ 16,011	\$ 99,479

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	3,397	\$ -	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	1,711	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 1,711	\$ 3,397	\$ -	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	-	\$ -	\$ -
Restricted fund balance	6,434	(1,711)	21,485	16,011	99,479
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,434	\$ (1,711)	\$ 21,485	\$ 16,011	\$ 99,479

TOTAL LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE	\$ 6,434	\$ -	\$ 24,882	\$ 16,011	\$ 99,479
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FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	1,883	9,841	10,422	-	111,004
TOTAL ASSETS	\$ 1,883	\$ 9,841	\$ 10,422	\$ -	\$ 111,004

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 290	\$ -
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	15,227	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 15,517	\$ -

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	1,883	9,841	10,422	(15,517)	111,004
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,883	\$ 9,841	\$ 10,422	\$ (15,517)	\$ 111,004
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,883	\$ 9,841	\$ 10,422	\$ -	\$ 111,004

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	METH ISU FEDERAL GRANT	SHERIFF'S FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	6,797	11,863	16,642	-
TOTAL ASSETS	\$ -	\$ 6,797	\$ 11,863	\$ 16,642	\$ -
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 24
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	15,665
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 15,689
FUND BALANCE					
Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	6,797	11,863	16,642	(15,689)
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 6,797	\$ 11,863	\$ 16,642	\$ (15,689)
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 6,797	\$ 11,863	\$ 16,642	\$ -

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT
\$	-	\$ -	-	\$ -	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	36,742	4,650	-	-
TOTAL ASSETS	\$ -	\$ 36,742	\$ 4,650	\$ -	\$ -

LIABILITIES AND FUND BALANCE

\$	2,351	\$ -	\$ -	\$ -	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL LIABILITIES	\$ 2,351	\$ -	\$ -	\$ -	\$ -

FUND BALANCE

\$	-	\$ -	\$ -	\$ -	-
	(2,351)	36,742	4,650	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
TOTAL FUND BALANCE	\$ (2,351)	\$ 36,742	\$ 4,650	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 36,742	\$ 4,650	\$ -	\$ -

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	3,928	-	6,010
TOTAL ASSETS	\$ -	\$ -	\$ 3,928	\$ -	\$ 6,010

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	-	-	-	-	6,010
Committed fund balance	-	-	3,928	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ -	\$ 3,928	\$ -	\$ 6,010
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 3,928	\$ -	\$ 6,010

FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	37,021	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	2	2,604	13,386	25,760
TOTAL ASSETS	\$ -	\$ 37,023	\$ 2,604	\$ 13,386	\$ 25,760

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 567
Due to others	-	-	-	-	-
General ledger overdraft	18,310	-	-	-	-
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ 18,310	\$ -	\$ -	\$ -	\$ 567

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	(18,310)	-	2,604	13,386	-
Committed fund balance	-	37,023	-	-	25,193
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ (18,310)	\$ 37,023	\$ 2,604	\$ 13,386	\$ 25,193
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 37,023	\$ 2,604	\$ 13,386	\$ 25,760

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	DRUG COURT FUND	STATES ATTORNEY RECORDS AUTOMATION
ASSETS					
Cash and cash equivalents	\$ -	\$ -	-	-	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	25	-	-	-	-
Restricted assets:					
Cash and cash equivalents	3,077	359,069	-	21,283	247
TOTAL ASSETS	<u>\$ 3,102</u>	<u>\$ 359,069</u>	<u>\$ -</u>	<u>\$ 21,283</u>	<u>\$ 247</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>				

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	-	-	\$ -
Restricted fund balance	3,102	359,069	-	21,283	247
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	<u>\$ 3,102</u>	<u>\$ 359,069</u>	<u>\$ -</u>	<u>\$ 21,283</u>	<u>\$ 247</u>

TOTAL LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,102</u>	<u>\$ 359,069</u>	<u>\$ -</u>	<u>\$ 21,283</u>	<u>\$ 247</u>
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**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

2013

	SHERIFFS GRANTS	CERTIFICATE & INTEREST REPAYMENT	CAPITAL IMPROVEMENT TRUST	SOUTHERN IL DRUG TASK FORCE	BOND & INTEREST FUND
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	93	44,943	1,645	8,144
TOTAL ASSETS	\$ -	\$ 93	\$ 44,943	\$ 1,645	\$ 8,144
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	-	-	-	-	-
Committed fund balance	-	93	44,943	1,645	8,144
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 93	\$ 44,943	\$ 1,645	\$ 8,144
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 93	\$ 44,943	\$ 1,645	\$ 8,144

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	RHSP CONTESTED	HEALTH INSURANCE	STATES ATTORNEY CONTINGENCY	CASA FUND	METH AFTERCARE VIII
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventory	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -

LIABILITIES AND FUND BALANCE

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

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	-	-	-	-	-
Committed fund balance	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ -				
TOTAL LIABILITIES AND FUND BALANCE	\$ -				

**FRANKLIN COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016**

	SENIOR CITIZENS SERVICES	CONSTRUCTION GRANT ANIMAL CONTROL	HAZARD MITIGATION PROGRAM	EMA GRANT ACCOUNT	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
MFT allotments receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	151,858
Inventory	-	-	-	-	1,719
Other receivables	-	-	-	-	155,642
Due from other funds	-	-	-	-	66
Restricted assets:					
Cash and cash equivalents	31,158	7,184	-	-	3,749,239
TOTAL ASSETS	\$ 31,158	\$ 7,184	\$ -	\$ -	\$ 4,058,524

LIABILITIES AND FUND BALANCE

LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 40,027
Due to others	-	-	-	-	-
General ledger overdraft	-	-	-	-	123,920
Lease payable	-	-	-	-	-
Tax available for distribution	-	-	-	-	-
Accrued payroll	-	-	-	-	6,625
Due to other funds	-	-	-	-	170,572
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ 170,572

FUND BALANCE

Nonspendable fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund balance	31,158	7,184	-	-	3,734,015
Committed fund balance	-	-	-	-	153,937
Assigned fund balance	-	-	-	-	-
Unassigned fund balance	-	-	-	-	-
TOTAL FUND BALANCE	\$ 31,158	\$ 7,184	\$ -	\$ -	\$ 3,887,952
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,158	\$ 7,184	\$ -	\$ -	\$ 4,058,524

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2016**

	COUNTY HIGHWAY GENERAL	TOWNSHIP BRIDGE	TOWNSHIP MOTOR FUEL TAX	911
REVENUES				
General property tax	\$ 510,637	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	1,079,435	-
Fees for services	-	-	-	422,408
Interest income	1,012	187	3,140	602
Miscellaneous	15,889	-	-	-
Reimbursements	271,174	-	-	-
Federal financial assistance	-	-	-	-
State and local financial assistance	-	100,486	-	-
TOTAL REVENUES	\$ 798,712	\$ 100,673	\$ 1,082,575	\$ 423,010
EXPENDITURES				
General and administrative	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	328,491
Public health and welfare	-	-	-	-
Judiciary and court related	-	-	-	-
Transportation	768,744	-	996,098	-
Debt principal and interest	-	-	-	-
Capital outlay	72,106	129,184	-	-
TOTAL EXPENDITURES	\$ 840,850	\$ 129,184	\$ 996,098	\$ 328,491
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (42,138)	\$ (28,511)	\$ 86,477	\$ 94,519
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 576,550	\$ -	\$ -	\$ -
Operating transfers out	(310,069)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 266,481	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 224,343	\$ (28,511)	\$ 86,477	\$ 94,519
FUND BALANCE, BEGINNING OF YEAR	578,513	114,440	677,511	333,007
FUND BALANCE, END OF YEAR	\$ 802,856	\$ 85,929	\$ 763,988	\$ 427,526

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, 2016**

	NATIONAL SCHOOL LUNCH PROGRAM	METH AFTERCARE VI	COURT SECURITY	PROBATION SERVICES	SOCIAL SECURITY
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 311,041
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	88,321	70,807	-
Interest income	-	-	-	-	65
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	228,582
Federal financial assistance	37,982	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 37,982	\$ -	\$ 88,321	\$ 70,807	\$ 539,688
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 587,997
Public safety	-	-	-	-	-
Public health and welfare	17,465	-	-	-	-
Judiciary and court related	-	-	78,689	1	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 17,465	\$ -	\$ 78,689	\$ 1	\$ 587,997
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 20,517	\$ -	\$ 9,632	\$ 70,806	\$ (48,309)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(34,008)	(65,670)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (34,008)	\$ (65,670)	\$ -
CHANGE IN FUND BALANCE	\$ 20,517	\$ -	\$ (24,376)	\$ 5,136	\$ (48,309)
FUND BALANCE, BEGINNING OF YEAR	33	-	(48,125)	65,670	140,035
FUND BALANCE, END OF YEAR	\$ 20,550	\$ -	\$ (72,501)	\$ 70,806	\$ 91,726

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, 2016

	INSURANCE	COURT AUTOMATION	RECYCLING PROGRAM	COURT DOCUMENT STORAGE	RECORDING & COMPUTER
REVENUES					
General property tax	\$ 327,040	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	71,291	440	70,740	21,136
Interest income	201	51	15	2	22
Miscellaneous	11,668	-	36	-	-
Reimbursements	295,771	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 634,680	\$ 71,342	\$ 491	\$ 70,742	\$ 21,158
EXPENDITURES					
General and administrative	\$ 581,725	\$ -	\$ -	\$ -	\$ 23,142
Public safety	-	-	-	-	-
Public health and welfare	-	-	11,494	-	-
Judiciary and court related	-	95,184	-	43,583	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 581,725	\$ 95,184	\$ 11,494	\$ 43,583	\$ 23,142
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 52,955	\$ (23,842)	\$ (11,003)	\$ 27,159	\$ (1,984)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Operating transfers out	-	(29,857)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (29,857)	\$ 12,000	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 52,955	\$ (53,699)	\$ 997	\$ 27,159	\$ (1,984)
FUND BALANCE, BEGINNING OF YEAR	224,689	77,485	15,160	(24,047)	17,655
FUND BALANCE, END OF YEAR	\$ 277,644	\$ 23,786	\$ 16,157	\$ 3,112	\$ 15,671

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, 2016

	TAX SALE AUTOMATION	DRUG DONATION	ANIMAL CONTROL DONATION	SOCIAL SECURITY ADMINISTRATION	VICTIM IMPACT
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	1,620
Fees for services	10,514	-	68	-	25
Interest income	33	1	11,033	-	-
Miscellaneous	-	-	160	6,600	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 10,547	\$ 1	\$ 11,261	\$ 6,600	\$ 1,645
EXPENDITURES					
General and administrative	\$ 14,436	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	2,767	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 14,436	\$ -	\$ 2,767	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,889)	\$ 1	\$ 8,494	\$ 6,600	\$ 1,645
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(500)	-	(20,888)	(6,600)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (500)	\$ -	\$ (20,888)	\$ (6,600)	\$ -
CHANGE IN FUND BALANCE	\$ (4,389)	\$ 1	\$ (12,394)	\$ -	\$ 1,645
FUND BALANCE, BEGINNING OF YEAR	66,180	1,007	44,354	-	16,797
FUND BALANCE, END OF YEAR	\$ 61,791	\$ 1,008	\$ 31,960	\$ -	\$ 18,442

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, 2016**

	SHOCAP	DUI ENFORCEMENT	GEOGRAPHIC INFORMATION SYSTEMS	ANIMAL CONTROL	TRANSPORTATION GRANT
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	15,266	114,365	42,641	-
Interest income	-	41	463	28	-
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 15,307	\$ 114,828	\$ 42,669	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ 66,184	\$ -	\$ -
Public safety	-	9,882	-	620	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 9,882	\$ 66,184	\$ 620	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 5,425	\$ 48,644	\$ 42,049	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(9,729)	(42,049)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (9,729)	\$ (42,049)	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ 5,425	\$ 38,915	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	28,193	305,948	4,925	(592)
FUND BALANCE, END OF YEAR	\$ -	\$ 33,618	\$ 344,863	\$ 4,925	\$ (592)

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, 2016

	SHERIFF COUNTY FORFEITURE	FRINGE BENEFIT	VICTIM ASSISTANCE GRANT	STATE'S ATTORNEY DRUG FORFEITURE	YOUTH DIVERSION PROGRAM
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	7,007
Fees for services	-	-	-	5,069	136
Interest income	-	490	-	-	5,412
Miscellaneous	3,163	430,288	-	-	-
Reimbursements	-	-	56,684	-	-
Federal financial assistance	-	-	35,775	-	-
State and local financial assistance	-	-	92,459	-	-
TOTAL REVENUES	\$ 3,163	\$ 430,778	\$ 92,459	\$ 5,069	\$ 12,555
EXPENDITURES					
General and administrative	\$ -	\$ 1,399,418	\$ -	\$ -	\$ -
Public safety	-	-	-	-	7,310
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	73,667	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,399,418	\$ 73,667	\$ -	\$ 7,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,163	\$ (968,640)	\$ 18,792	\$ 5,069	\$ 5,245
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ 966,929	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 966,929	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 3,163	\$ (1,711)	\$ 18,792	\$ 5,069	\$ 5,245
FUND BALANCE, BEGINNING OF YEAR	3,271	-	2,693	10,942	94,234
FUND BALANCE, END OF YEAR	\$ 6,434	\$ (1,711)	\$ 21,485	\$ 16,011	\$ 99,479

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, 2016

	DEATH CERTIFICATE SURCHARGE	RENTAL HOUSING SUPPORT	LAW LIBRARY	CHILD SUPPORT	INDEMNITY
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	2,226	7,325	36	26,960
Interest income	-	13	15	-	167
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	9,233	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 2,239	\$ 7,340	\$ 9,269	\$ 27,127
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 1,140
Public safety	-	-	-	-	-
Public health and welfare	3,217	-	-	-	-
Judiciary and court related	-	-	7,349	1,780	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,217	\$ -	\$ 7,349	\$ 1,780	\$ 1,140
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,217)	\$ 2,239	\$ (9)	\$ 7,489	\$ 25,987
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ (17,000)
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ (17,000)
CHANGE IN FUND BALANCE	\$ (3,217)	\$ 2,239	\$ (9)	\$ 7,489	\$ 8,987
FUND BALANCE, BEGINNING OF YEAR	5,100	7,602	10,431	(23,006)	102,017
FUND BALANCE, END OF YEAR	\$ 1,883	\$ 9,841	\$ 10,422	\$ (15,517)	\$ 111,004

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, 2016**

	METH ISU FEDERAL GRANT	SHERIFF'S FEES	IL PUBLIC RISK SAFETY GRANT	CYBER CRIMES	HAZARDOUS MATERIALS GRANT
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	165,544	-	5,187	-
Interest income	-	-	-	24	-
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	29,236
Federal financial assistance	-	-	39,824	-	-
State and local financial assistance	-	-	39,824	5,211	29,236
TOTAL REVENUES	\$ -	\$ 165,544	\$ 39,824	\$ 5,211	\$ 29,236
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	7,904	42,941	8,578	11,706
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	12,992
TOTAL EXPENDITURES	\$ -	\$ 7,904	\$ 42,941	\$ 8,578	\$ 24,698
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 157,640	\$ (3,117)	\$ (3,367)	\$ 4,538
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	(167,183)	-	-	(7,771)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (167,183)	\$ -	\$ -	\$ (7,771)
CHANGE IN FUND BALANCE	\$ -	\$ (9,543)	\$ (3,117)	\$ (3,367)	\$ (3,233)
FUND BALANCE, BEGINNING OF YEAR	-	16,340	14,980	20,009	(12,456)
FUND BALANCE, END OF YEAR	\$ -	\$ 6,797	\$ 11,863	\$ 16,642	\$ (15,689)

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, 2016**

	METH PILOT PROJECT	COUNTY CLERK FEES	SEX OFFENDER FEES	DCEO STORAGE GRANT	HAVA PHASE II GRANT
REVENUES					
General property tax	\$ -	\$ -	-	\$ -	-
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	527,937	4,883	-	-
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 527,937	\$ 4,883	\$ -	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	-	\$ -	-
Public safety	-	-	1,431	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,431	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 527,937	\$ 3,452	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	-	\$ -	-
Operating transfers out	-	(484,489)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (484,489)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ 43,448	\$ 3,452	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	(2,351)	(6,706)	1,198	-	-
FUND BALANCE, END OF YEAR	\$ (2,351)	\$ 36,742	\$ 4,650	\$ -	\$ -

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2016

	POLICE VEHICLE	CIRCUIT CLERK OP ADD-ON	EMA DONATION	USMS EQUITABLE SHARING	COPS METH CONTROL GRANT
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	2,687	-	-	-	-
Interest income	2	-	5	-	-
Miscellaneous	-	-	2,527	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 2,689	\$ -	\$ 2,532	\$ -	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	693	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 693	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,689	\$ -	\$ 1,839	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(2,689)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,689)	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ 1,839	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	-	2,089	-	6,010
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 3,928	\$ -	\$ 6,010

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2016**

	FIRE CONSTRUCTION GRANT	PAYROLL WITHHOLDING	MOBILE HOME TAX SALE AUTOMATION	INDEMNITY MOBILE HOME	CORONER FEES
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	581	1,560	8,430
Interest income	-	-	-	18	12
Miscellaneous	-	-	-	-	11
Reimbursements	13,088	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 13,088	\$ -	\$ 581	\$ 1,578	\$ 8,453
EXPENDITURES					
General and administrative	\$ -	\$ 37,524	\$ 253	\$ 20	\$ 2,190
Public safety	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,456
TOTAL EXPENDITURES	\$ -	\$ 37,524	\$ 253	\$ 20	\$ 3,646
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,088	\$ (37,524)	\$ 328	\$ 1,558	\$ 4,807
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 20,888	\$ 37,525	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 20,888	\$ 37,525	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 33,976	\$ 1	\$ 328	\$ 1,558	\$ 4,807
FUND BALANCE, BEGINNING OF YEAR	(52,286)	37,022	2,276	11,828	20,386
FUND BALANCE, END OF YEAR	\$ (18,310)	\$ 37,023	\$ 2,604	\$ 13,386	\$ 25,193

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, 2016**

	DRUG ENFORCEMENT	STATES ATTORNEY ANTI-CRIME	ICJIA GRANT FUND	DRUG COURT FUND	STATES ATTORNEY RECORDS AUTOMATION
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	245	159,224	-	5,956	2,394
Interest income	4	482	-	22	1
Miscellaneous	-	-	-	16,245	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 249	\$ 159,706	\$ -	\$ 22,223	\$ 2,395
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	106,426	-	2,535	2,946
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 106,426	\$ -	\$ 2,535	\$ 2,946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 249	\$ 53,280	\$ -	\$ 19,688	\$ (551)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 249	\$ 53,280	\$ -	\$ 19,688	\$ (551)
FUND BALANCE, BEGINNING OF YEAR	2,853	305,789	-	1,595	798
FUND BALANCE, END OF YEAR	\$ 3,102	\$ 359,069	\$ -	\$ 21,283	\$ 247

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, 2016

2013

	SHERIFF'S GRANTS	CERTIFICATE & INTEREST REPAYMENT	CAPITAL IMPROVEMENT FUND	SOUTHERN ILL DRUG TASK FORCE	BOND & INTEREST FUND
REVENUES					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 237,966
Motor fuel tax allotments	-	-	-	-	-
Fees for services	80,023	44,000	-	-	-
Interest income	-	126	-	3	2
Miscellaneous	-	-	-	-	34,050
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ 80,023	\$ 44,126	\$ -	\$ 3	\$ 272,018
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Public health and welfare	41,328	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	91,110	-	-	281,270
Capital outlay	38,695	-	-	-	-
TOTAL EXPENDITURES	\$ 80,023	\$ 91,110	\$ -	\$ -	\$ 281,270
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (46,984)	\$ -	\$ 3	\$ (9,252)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ 47,000	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 47,000	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ 16	\$ -	\$ 3	\$ (9,252)
FUND BALANCE, BEGINNING OF YEAR	-	77	44,943	1,642	17,396
FUND BALANCE, END OF YEAR	\$ -	\$ 93	\$ 44,943	\$ 1,645	\$ 8,144

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, 2016

	RHSP CONTESTED	HEALTH INSURANCE	STATES ATTORNEY CONTINGENCY	CASA FUND	METH AFTERCARE VIII
REVENUES					
General property tax	\$ -	\$ -	\$ -	-	\$ -
Motor fuel tax allotments	-	-	-	-	-
Fees for services	-	-	-	16,933	-
Interest income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 16,933	\$ -
EXPENDITURES					
General and administrative	\$ -	\$ -	\$ -	\$ 16,933	\$ -
Public safety	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Transportation	-	-	-	-	-
Debt principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 16,933	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	-	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED NOVEMBER 30, 2016**

	SENIOR CITIZEN SERVICES	CONSTRUCTION GRANT ANIAMAL CONTROL	HAZARD MITIGATION PROGRAM	EMA GRANT ACCOUNT	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES					
General property tax	\$ 34,739	\$ -	\$ -	\$ -	\$ 1,421,423
Motor fuel tax allotments	-	-	-	-	1,079,435
Fees for services	-	-	-	-	2,003,756
Interest income	57	-	-	-	7,045
Miscellaneous	-	-	-	9,022	109,546
Reimbursements	-	-	-	-	1,245,663
Federal financial assistance	-	-	-	24,900	158,035
State and local financial assistance	-	-	-	-	176,085
TOTAL REVENUES	\$ 34,796	\$ -	\$ -	\$ 33,922	\$ 6,200,988
EXPENDITURES					
General and administrative	\$ 40,000	\$ -	\$ -	\$ -	\$ 2,770,962
Public safety	-	-	-	6,704	429,027
Public health and welfare	-	-	-	-	73,504
Judiciary and court related	-	-	-	-	412,160
Transportation	-	-	-	-	1,764,842
Debt principal and interest	-	-	-	-	372,380
Capital outlay	-	-	-	27,218	281,651
TOTAL EXPENDITURES	\$ 40,000	\$ -	\$ -	\$ 33,922	\$ 6,104,526
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5,204)	\$ -	\$ -	\$ -	\$ 96,462
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 1,643,892
Operating transfers out	-	-	-	-	(1,181,502)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ 462,390
CHANGE IN FUND BALANCE	\$ (5,204)	\$ -	\$ -	\$ -	\$ 558,852
FUND BALANCE, BEGINNING OF YEAR	36,362	7,184	-	-	3,329,100
FUND BALANCE, END OF YEAR	\$ 31,158	\$ 7,184	\$ -	\$ -	\$ 3,887,952

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

**FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2016**

	LAND MANAGEMENT	FEDERAL HOUSING	TAX OBJECTIONS	FORFEITURE REDEMPTIONS	MOBILE HOME PRIVILEGE TAX
ASSETS					
Cash and cash equivalents	\$ 48,961	\$ -	\$ -	\$ 298,037	\$ 156,991
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	37,017
TOTAL ASSETS	\$ 48,961	\$ -	\$ -	\$ 298,037	\$ 194,008
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 96,904	\$ -	\$ -	\$ -	\$ 159,523
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	-	-	-	52,421
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ 96,904	\$ -	\$ -	\$ -	\$ 211,944
NET POSITION					
Reserved for trust purposes	\$ (47,943)	\$ -	\$ -	\$ 298,037	\$ (17,936)
TOTAL NET POSITION	\$ (47,943)	\$ -	\$ -	\$ 298,037	\$ (17,936)
TOTAL LIABILITIES AND NET POSITION	\$ 48,961	\$ -	\$ -	\$ 298,037	\$ 194,008

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2016

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ASSETS					
Cash and cash equivalents	\$ 4,933,004	\$ 45,173	\$ 1,593	\$ 117,763	\$ -
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	29,689,050	12,368	-	-	-
TOTAL ASSETS	\$ 34,622,054	\$ 57,541	\$ 1,593	\$ 117,763	\$ -
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ 3,457,551	\$ 23,800	\$ -	\$ -	\$ -
Due to other funds	97,239	-	-	-	-
Fiduciary funds due others	-	33,459	554	-	-
Deferred charges	29,687,307	-	-	-	-
TOTAL LIABILITIES	\$ 33,242,097	\$ 57,259	\$ 554	\$ -	\$ -
NET POSITION					
Reserved for trust purposes	\$ 1,379,957	\$ 282	\$ 1,039	\$ 117,763	\$ -
TOTAL NET POSITION	\$ 1,379,957	\$ 282	\$ 1,039	\$ 117,763	\$ -
TOTAL LIABILITIES AND NET POSITION	\$ 34,622,054	\$ 57,541	\$ 1,593	\$ 117,763	\$ -

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -TRUST FUNDS
NOVEMBER 30, 2016

	STATE WELFARE	UNKNOWN HEIRS	UNCLAIMED PROPERTY	INHERITANCE TAX	SHERIFF'S INMATE TRUST
ASSETS					
Cash and cash equivalents	\$ -	\$ 2,833	\$ 5,264	\$ -	\$ 24,189
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from others	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 2,833	\$ 5,264	\$ -	\$ 24,189
LIABILITIES AND NET POSITION					
LIABILITIES					
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Fiduciary funds due others	-	12,655	4,847	-	-
Deferred charges	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 12,655	\$ 4,847	\$ -	\$ -
NET POSITION					
Reserved for trust purposes	\$ -	\$ (9,822)	\$ 417	\$ -	\$ 24,189
TOTAL NET POSITION	\$ -	\$ (9,822)	\$ 417	\$ -	\$ 24,189
TOTAL LIABILITIES AND NET POSITION	\$ -	\$ 2,833	\$ 5,264	\$ -	\$ 24,189

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - TRUST FUNDS
NOVEMBER 30, 2016

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ASSETS			
Cash and cash equivalents	\$ 23,130	\$ 1,324,082	\$ 6,981,020
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	29,738,435
TOTAL ASSETS	\$ 23,130	\$ 1,324,082	\$ 36,719,455
LIABILITIES AND NET POSITION			
LIABILITIES			
Tax available for distribution	\$ -	\$ -	\$ 3,737,778
Due to other funds	-	-	97,239
Fiduciary funds due others	-	1,053,614	1,157,550
Deferred charges	-	-	29,687,307
TOTAL LIABILITIES	\$ -	\$ 1,053,614	\$ 34,679,874
NET POSITION			
Reserved for trust purposes	\$ 23,130	\$ 270,468	\$ 2,039,581
TOTAL NET POSITION	\$ 23,130	\$ 270,468	\$ 2,039,581
TOTAL LIABILITIES AND NET POSITION	\$ 23,130	\$ 1,324,082	\$ 36,719,455

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, 2016

	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	-	84,209	-	-	-
Fines and fees	-	-	-	15,599	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	-	-	223
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ 84,209	\$ -	\$ 240,893	\$ 167,272
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ 562
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 562
CHANGE IN NET POSITION	\$ -	\$ 84,209	\$ -	\$ 256,492	\$ 166,933
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(48,011)	(84,209)	-	(241,597)	(171,365)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (48,011)	\$ (84,209)	\$ -	\$ (241,597)	\$ (171,365)
CHANGE IN NET POSITION	\$ (48,011)	\$ -	\$ -	\$ 14,895	\$ (4,432)
NET POSITION, BEGINNING OF YEAR	68	-	-	283,142	(13,504)
NET POSITION, END OF YEAR	\$ (47,943)	\$ -	\$ -	\$ 298,037	\$ (17,936)

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, 2016

	TAX COLLECTOR	TVA	INTEREST EARNED ON REAL ESTATE TAXES	COUNTY CLERK TAX REDEMPTION	MENTAL HEALTH
ADDITIONS					
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-
Fines and fees	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-
Interest income	-	-	1,593	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	949,379	-
TOTAL ADDITIONS	\$ -	\$ -	\$ 1,593	\$ 949,379	\$ -
DEDUCTIONS					
General and administrative	\$ 161,443	\$ -	\$ -	\$ 922,714	\$ -
Judiciary and court related	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 161,443	\$ -	\$ -	\$ 922,714	\$ -
CHANGE IN NET POSITION	\$ (161,443)	\$ -	\$ 1,593	\$ 26,665	\$ -
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ 1,182,422	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(1,593)	-	(11,745)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,180,829	\$ -	\$ (11,745)	\$ -	\$ -
CHANGE IN NET POSITION	\$ 1,019,386	\$ -	\$ (10,152)	\$ 26,665	\$ -
NET POSITION, BEGINNING OF YEAR	360,571	282	11,191	91,098	-
NET POSITION, END OF YEAR	\$ 1,379,957	\$ 282	\$ 1,039	\$ 117,763	\$ -

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, 2016

	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	-	4	-	-	-
Reimbursements	-	-	-	-	-
Federal financial assistance	-	-	-	-	-
State and local financial assistance	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ 4	\$ -	\$ -	\$ 178,422
					\$ 178,422
DEDUCTIONS					
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Judiciary and court related	-	-	-	-	155,280
TOTAL DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ 155,280
					\$ 23,142
CHANGE IN NET POSITION	\$ -	\$ 4	\$ -	\$ -	\$ 23,142
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ -	\$ 4	\$ -	\$ -	\$ 23,142
NET POSITION, BEGINNING OF YEAR	-	(9,826)	417	-	1,047
NET POSITION, END OF YEAR	\$ -	\$ (9,822)	\$ 417	\$ -	\$ 24,189

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, 2016**

	SHERIFF'S INMATE BOND	CIRCUIT CLERK	TOTAL
ADDITIONS			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	84,209
Fines and fees	-	2,586,204	2,601,803
Personal property replacement tax	-	-	-
Interest income	-	-	1,820
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	218,875	-	1,754,841
TOTAL ADDITIONS	\$ 218,875	\$ 2,586,204	\$ 4,442,673
DEDUCTIONS			
General and administrative	\$ 210,980	\$ -	\$ 1,295,699
Judiciary and court related	-	-	155,280
TOTAL DEDUCTIONS	\$ 210,980	\$ -	\$ 1,450,979
CHANGE IN NET POSITION	\$ 7,895	\$ 2,586,204	\$ 2,991,694
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ -	\$ -	\$ 1,182,422
Operating transfers out	-	(2,315,736)	(2,874,256)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (2,315,736)	\$ (1,691,834)
CHANGE IN NET POSITION	\$ 7,895	\$ 270,468	\$ 1,299,860
NET POSITION, BEGINNING OF YEAR	15,235	-	739,721
NET POSITION, END OF YEAR	\$ 23,130	\$ 270,468	\$ 2,039,581

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

FRANKLIN COUNTY GOVERNMENT
COMBINING STATEMENT OF FIDUCIARY NET POSITION - PENSION TRUST FUNDS
NOVEMBER 30, 2016

	<u>ILLINOIS MUNICIPAL RETIREMENT TRUST</u>	<u>ILLINOIS MUNICIPAL RETIREMENT</u>		<u>TOTAL</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 379,007	\$	379,007
Due from other funds	-	-		-
Due from others	-	-		-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 379,007</u>	<u>\$</u>	<u>379,007</u>
<u>LIABILITIES AND NET POSITION</u>				
<u>LIABILITIES</u>				
Due to other funds	\$ -	\$ -	\$	-
Fiduciary funds due others	-	-		-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$</u>	<u>-</u>
<u>NET POSITION</u>				
Reserved for trust purposes	\$ -	\$ 379,007	\$	379,007
<u>TOTAL NET POSITION</u>	<u>\$ -</u>	<u>\$ 379,007</u>	<u>\$</u>	<u>379,007</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ -</u>	<u>\$ 379,007</u>	<u>\$</u>	<u>379,007</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, 2016

	ILLINOIS MUNICIPAL RETIREMENT TRUST	ILLINOIS MUNICIPAL RETIREMENT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ 993,463	\$ 993,463
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Interest income	-	-	-
Reimbursements	-	237,930	237,930
<u>TOTAL ADDITIONS</u>	\$ -	\$ 1,231,393	\$ 1,231,393
<u>DEDUCTIONS</u>			
General and administrative	-	1,316,046	1,316,046
<u>TOTAL DEDUCTIONS</u>	\$ -	\$ 1,316,046	\$ 1,316,046
<u>CHANGE IN NET POSITION</u>	\$ -	\$ (84,653)	\$ (84,653)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	\$ -	\$ -	\$ -
<u>CHANGE IN NET POSITION AFTER TRANSFERS</u>	\$ -	\$ (84,653)	\$ (84,653)
<u>NET POSITION, BEGINNING OF YEAR</u>	-	463,660	463,660
<u>NET POSITION, END OF YEAR</u>	\$ -	\$ 379,007	\$ 379,007

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, 2016**

	TOURISM	ESCHEAT	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ 71,552	\$ 30,152	\$ 101,704
Other receivables	-	-	-
Due from other funds	-	-	-
Due from others	-	-	-
<u>TOTAL ASSETS</u>	\$ 71,552	\$ 30,152	\$ 101,704
 <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>	\$ 1,958	\$ 150	\$ 2,108
 <u>NET POSITION</u>			
Reserved for trust purposes	\$ 69,594	\$ 30,002	\$ 99,596
<u>TOTAL NET POSITION</u>	\$ 69,594	\$ 30,002	\$ 99,596
 <u>TOTAL LIABILITIES AND NET POSITION</u>	\$ 71,552	\$ 30,152	\$ 101,704

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, 2016

	TOURISM	ESCHEAT	TOTAL
<u>ADDITIONS</u>			
General property tax	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-
Payment in lieu of tax	-	-	-
Fines and fees	80,520	-	80,520
Personal property replacement tax	-	-	-
Interest income	90	-	90
Reimbursements	-	-	-
Federal financial assistance	-	-	-
State and local financial assistance	-	-	-
Miscellaneous receipts	-	30,000	30,000
<u>TOTAL ADDITIONS</u>	<u>\$ 80,610</u>	<u>\$ 30,000</u>	<u>\$ 110,610</u>
<u>DEDUCTIONS</u>			
General and administrative	\$ 60,000	-	\$ 60,000
Judiciary and court related	-	-	-
<u>TOTAL DEDUCTIONS</u>	<u>\$ 60,000</u>	<u>\$ -</u>	<u>\$ 60,000</u>
<u>CHANGE IN NET POSITION</u>	<u>\$ 20,610</u>	<u>\$ 30,000</u>	<u>\$ 50,610</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>\$ 20,610</u>	<u>\$ 30,000</u>	<u>\$ 50,610</u>
<u>NET POSITION, BEGINNING OF YEAR</u>	<u>48,984</u>	<u>2</u>	<u>48,986</u>
<u>NET POSITION, END OF YEAR</u>	<u>\$ 69,594</u>	<u>\$ 30,002</u>	<u>\$ 99,596</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, 2014 , 2015 AND 2016

	<u>2015 Levy</u> <u>Payable 2016</u>	<u>2014 Levy</u> <u>Payable 2015</u>	<u>2013 Levy</u> <u>Payable 2014</u>
<u>ASSESSED VALUATION</u>	<u>\$ 329,855,854</u>	<u>\$ 313,413,829</u>	<u>\$ 283,058,932</u>
<u>TAX RATES PER \$100</u>			
County General Fund	0.3941	0.3380	0.3343
Bonds and Interest	0.0891	0	0
Illinois Municipal Retirement Fund	0.1545	0.1657	0.1459
County Highway General Fund	0.1576	0.1591	0.1243
County Bridge Fund	0.0471	0.0497	0.0516
Mental Health Facilities	0.0371	0.0397	0.0521
Federal Aid Matching Fund	0.0456	0.0447	0.0500
Tort, Judgment & Liability Fund	0.0961	0.1248	0.0929
Social Security Fund	0.0941	0.1059	0.1033
University of Illinois Cooperative Extension Fund	0.0313	0.0335	0.0438
Senior Citizens Fund	0.0106	0.0114	0.0141
<u>TOTAL TAX RATES</u>	<u>1.1572</u>	<u>1.0725</u>	<u>1.0123</u>
<u>TAX EXTENSIONS</u>			
County General Fund	\$ 1,440,938	\$ 1,205,503	\$ 1,007,776
Bonds and Interest	325,774	-	-
Illinois Municipal Retirement Fund	564,895	590,982	439,828
County Highway General Fund	576,229	567,442	374,713
County Bridge Fund	172,211	177,259	155,553
Mental Health Facilities	135,648	141,593	157,060
Federal Aid Matching Fund	166,726	159,426	150,729
Tort, Judgment & Liability Fund	351,368	445,109	280,055
Social Security Fund	344,056	377,700	311,407
University of Illinois Cooperative Extension Fund	114,441	119,480	132,039
Senior Citizens Fund	38,757	40,659	42,506
<u>TOTAL TAX EXTENSIONS</u>	<u>\$ 4,231,043</u>	<u>\$ 3,825,153</u>	<u>\$ 3,051,666</u>
<u>TAX COLLECTIONS</u>			
County General Fund	\$ 1,297,990	\$ 1,269,734	\$ 1,012,804
Bonds & Interest	293,454	-	-
Illinois Municipal Retirement Fund	508,853	357,956	395,509
County Highway General Fund	519,064	597,674	365,149
County Bridge Fund	155,127	186,701	151,514
Mental Health Facilities	122,190	140,082	145,890
Federal Aid Matching Fund	150,184	167,918	140,551
Tort, Judgment & Liability Fund	316,509	468,824	312,584
Social Security Fund	309,923	397,822	276,885
University of Illinois Cooperative Extension Fund	103,088	125,844	122,558
Senior Citizens Fund	34,911	42,824	39,634
<u>TOTAL TAX COLLECTIONS</u>	<u>\$ 3,811,293</u>	<u>\$ 3,755,379</u>	<u>\$ 2,963,078</u>
<u>PERCENTAGE OF COLLECTIONS</u>	<u>90.0793%</u>	<u>98.1759%</u>	<u>97.0971%</u>

(Source: Franklin County Tax Collector)

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

FRANKLIN COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2016

*Assessed Valuation (Calendar Year 2015 Payable 2016)	\$ 329,855,854
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 9,483,356
Less: Qualified Bonded Indebtedness - November 30, 2016	<u>(2,485,000)</u>
<u>LEGAL DEBT MARGIN</u>	<u><u>\$ 6,998,356</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, 2016

<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.
Joint Bridge	Major	Use of local funds for county bridge construction and repair.
Juvenile Detention Center	Major	Receipt and subsequent disbursement of fees charged and reimbursements received for housing juvenile inmates.
Motor Fuel Tax	Major	Accumulation of state motor fuel tax allotments to be disbursed for specific, approved projects.
Special County Bridge	Major	Use of local funds for county road and bridge construction repair.
Federal Aid Matching	Major	Receipt and disbursement of property taxes and local funds for specific federal aid projects.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<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.
CASA Fund	Special Revenue	Receipt of fees charged by the Circuit Clerk for CASA.
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.
Construction Grant	Special Revenue	Receipt of grant funds and subsequent disbursement for expenses.
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.

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, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
Cyber Crimes	Special Revenue	Receipt of fees related to the activities of the cyber crimes unit.
DCEO Storage 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.
EMA Grant	Special Revenue	Receipt of donations to be used for EMA purposes.

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, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Fire Construction Grant	Special Revenue	Receipt of funds to be used for the reconstruction of the animal control building.
Fringe Benefit	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.
Hazardous Mitigation Program	Special Revenue	Receipt and subsequent disbursement of grant funds for hazardous materials training.
Health Insurance Fund	Special Revenue	Receipt and disbursement of funds and payments for health insurance premiums.
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
Indemnity	Special Revenue	Receipt of fees from the annual tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.
Indemnity Mobile Home	Special Revenue	Receipt of fees from the annual mobile home tax sale. The proceeds of which are to be used to offset any County expense related to an incorrect sale of an individual's taxes.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for insurance premiums.
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 After Care Program VII	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 Federal 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.

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, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Payroll Withholding	Special Revenue	Receipt of funds withheld from payroll and subsequent disbursement for payroll benefits.
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.
RHSP Contested	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Senior Citizens Fund	Special Revenue	Receipt of tax proceeds for senior citizens programs.
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.

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, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
States Attorney Contingency	Special Revenue	Receipts for payments of miscellaneous expenses.
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.

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION (CONCLUDED)
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2016

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

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION
FIDUCIARY FUNDS
NOVEMBER 30, 2016

<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.

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

FRANKLIN COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS - TYPE AND PRIMARY FUNCTION - (CONCLUDED)
FIDUCIARY FUNDS
NOVEMBER 30, 2016

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
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.
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.

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

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF FINDINGS
NOVEMBER 30, 2016

2016-1 Lack of compliance with the County's Capital Asset Policies and Procedures (Repeat finding.)

Criteria:

Franklin County Government's adopted capital asset policies and procedures.

Condition:

The County has adopted capital asset policies and procedures, inclusive of capital asset acquisition and disposition policies and forms. The County's fixed assets are tracked using a third party software program. The software program includes the original cost, the acquisition date (the date placed in service), current year depreciation expense and accumulated depreciation. During the year ended November 30, 2016, the County acquired and disposed of capital asset items. However, the County's adopted policies for fixed asset additions and dispositions were not adhered to and as a result, several capital asset items were not properly added or removed from the software program currently in use. Also, the County did not take a physical inventory of its capital assets as stated in its capital asset policy.

Cause:

Lack of compliance with the County's capital asset policies and procedures and lack of controls sufficient to detect, mitigate and prevent the error.

Effect or potential effect:

The lack of properly tracking the purchase and disposition of capital assets can result in abuse and misuse of County owned assets. Also, the County's financial statements will be inaccurate in the value of the County's capital assets and the depreciation expense recognized in the financial statements. Due to the nature of the value of capital assets when purchased, the inaccurate amounts could be material to the financial statements as a whole.

Recommendation:

We recommend that the County Board review the non-compliance with the County's capital asset policies and procedures and reevaluate the design of the County's fixed asset program.

Responsible party and implementation date:

The responsible party for this recommendation is the Franklin County Board. A future implementation date is pending.

County Board's Response:

The County Board is currently evaluating the finding to determine the proper response. This County Board disclose its response, if any, as soon the evaluation process is complete.

2016-2 Lack of implementation of GASB 54.

Criteria:

Governmental Accounting Standards Board's Statement Number 54.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF FINDINGS
NOVEMBER 30, 2016

2016-2 Lack of compliance with the County's Capital Asset Policies and Procedures (Repeat finding.)

Condition:

Franklin County Government has not assigned fund balance categories in accordance with Governmental Accounting Standards Board's Statement No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions. Governmental Accounting Standards Board's Statement No. 54 requires that the *Non-spendable* fund balance category include amounts that are not available for spending, either now or in the future, because the amount is offset by assets that are not in spendable form. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications. Governments also are required to classify and report amounts in the appropriate fund balance classifications by applying their accounting policies that determine whether restricted, committed, assigned, and unassigned amounts are considered to have been spent. Disclosure of the policies in the notes to the financial statements is required. This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements.

Franklin County Government's General Fund does not have a formal stabilization plan in the event emergency situations or when revenue shortages or budgetary imbalances arise.

Cause:

Lack of current implementation of the Governmental Accounting Standards Board's Statement Number 54.

Effect or potential effect:

The County would not be prepared financially in the event of emergency situations or when revenue shortages or budgetary imbalances arise.

FRANKLIN COUNTY GOVERNMENT
SCHEDULE OF FINDINGS
NOVEMBER 30, 2016

Recommendations:

- It is recommended that the County Board review, understand and properly classify all of its fund balances in accordance with Governmental Accounting Standards Board's Statement Number 54.

- It is recommended that the County Board establish a formal stabilization plan to set aside funds for use in emergency situations, or when revenue shortages, or budgetary imbalances arise. The stabilization plan should include provisions and controls that dictate the circumstances under which they can be spent. The stabilization plan should include amounts for budget or revenue stabilization, working capital needs, contingencies or emergencies, compensated absences, Courthouse repairs and maintenance and other designated purposes. A six-month operating reserve for the County's General Fund is recommended.

Responsible party and implementation date:

The responsible party for this recommendation is the Franklin County Board. A future implementation date is pending.

County Board's Response:

The County Board is currently evaluating the finding to determine the proper response. This County Board disclose its response, if any, as soon the evaluation process is complete.

CONTROL DEFICIENCIES AND OTHER MATTERS

COMPENSATED ABSENCES

For the fiscal year ended November 30, 2016 we examined calculations performed by the individual office holders of accrued vacation time and other compensated absences for County employees. It was noted in some instances that these calculations are above the allowances for compensated absences stated in the applicable union contracts. It was also noted that several employees have accrued material amounts of compensated absences that must be paid (or taken) upon the employees' retirement or voluntary termination. The County should review cash management planning for these balances.