

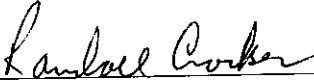
RESOLUTION FOR THE ISSUANCE OF TAX ANTICIPATION WARRANTS

Be it resolved by the Franklin County Board of Franklin County, Illinois as follows:

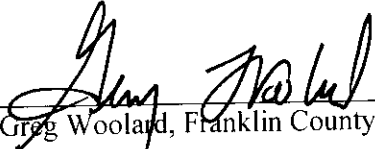
- Section 1** That it is hereby found on May 16, 2017, that it is expected sufficient funds will not be to the credit of the General Corporate Fund of Franklin County to meet the necessary expenses and liabilities due.
- Section 2** That for the purposes of meeting and defraying a part of such necessary expenses and liabilities expected, tax anticipation warrants may be issued and sold against and in anticipation of the receipt by Franklin County of ad valorem taxes during calendar year 2017 at a sum determined to be less than eighty-five percent (85%) of the ad valorem tax funds due for the same period. One warrant may be issued and sold in the total amount or a series of warrants may be issued and sold and consecutively numbered in the order of their issuance.
- Section 3** That such warrants shall show on their face that they are payable upon or after a date certain in the numerical order of their issuance solely from the ad valorem tax funds, when collected, and not otherwise.
- Section 4** That the Franklin County Treasurer, as the collector of taxes, is hereby directed to set apart and hold for payment all ad valorem tax funds received until sufficient monies are held apart to pay the warrants issued herein, including the interest thereon.
- Section 5** That the warrant or warrants herein authorized shall bear interest as permitted by "An Act to authorize public corporations to issue bonds, other evidences of indebtedness and tax anticipation warrants", subject to interest rate limitations set forth therein, approved May 26, 1970 (30 ILCS 305/0.01 *et seq*) and designated as tax exempt within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.
- Section 6** That the Board and Treasurer shall execute, sell and negotiate such warrants as permitted in this resolution and future ordinance.

Adopted this 16th day of May, A.D., 2017 pursuant to roll call vote as follows:

Ayes 7 Nays 2 Absent 0


Randall Crocker, Chairman, Franklin County Board

Attest:


Greg Woolard, Franklin County Clerk

Resolution No. 2017-23

Resolution For Fund Appropriation

FAS 1880 Crocker Road

Section #: 14-00184-00-RS

Whereas, the State of Illinois and County of Franklin believe it would be beneficial to the public to improve FAS 1880 Crocker Road from IL 148 to the Franklin/Perry County line with a 3 ½" HMA surface and 3' of aggregate shoulder and

Whereas, the State of Illinois and the County of Franklin are desirous of entering into an agreement to utilize STR funds for the above construction, setting forth the terms and obligations to each agency, a copy of which is attached hereto: and

Now, therefore be it resolved by the County Board of Franklin County, Illinois, to execute an agreement and any subsequent amendments thereto, pertaining to the financing of the above named improvement.

Be it further resolved that the County Engineer shall transmit, in writing, the final agreement, and any amendments, to be executed by the County Board.

Be it further resolved that there is appropriated \$200,000 from the County of Franklin's Federal Aid Match funds as the local share, and designated to construction for section # 14-00184-00-RS.

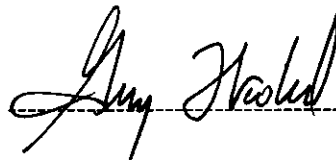
Be it further resolved that this agreement, and any amendments, when executed in the final form, be submitted to the Illinois Department of Transportation for their approval and final processing.

State of Illinois

Franklin County

I, Greg Woolard, County Clerk in and for the County of Franklin in the State of Illinois, and a keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County of Franklin, at its adjourned meeting held at the County Courthouse on May 16th, 2017.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County at my office in Benton, Illinois this 16th day of May, 2017

 (SEAL)
Greg Woolard, Franklin County Clerk



Illinois Department of Transportation

Local Public Agency Agreement for Federal Participation

Local Public Agency	State Contract	Day Labor	Local Contract	RR Force Account
Franklin County	X			
Section	Fund Type	ITEP, SRTS, or HSIP Number(s)		
14-00184-00-RS	STR			

Construction		Engineering		Right-of-Way	
Job Number	Project Number	Job Number	Project Number	Job Number	Project Number
C-99-517-15	RS-1880(110)				

This Agreement is made and entered into between the above local public agency, hereinafter referred to as the "LPA", and the State of Illinois, acting by and through its Department of Transportation, hereinafter referred to as "STATE". The STATE and LPA jointly propose to improve the designated location as described below. The improvement shall be constructed in accordance with plans prepared by, or on behalf of the LPA, approved by the STATE and the STATE's policies and procedures approved and/or required by the Federal Highway Administration, hereinafter referred to as "FHWA".

Location

Local Name Crocker Road Route FAS 1880 Length 4.09 MI.
Termini From Perry County Line to IL 148

Current Jurisdiction Franklin County TIP Number Existing Structure No N/A

Project Description

Resurfacing of FAS 1880 with HMA, Aggregate Shoulders, Paint Pavement Marking and other miscellaneous items to complete the project.

Division of Cost

Type of Work	STR	%	%	LPA	%	Total
Participating Construction	800,000	(80)	()	200,000	(20)	1,000,000
Non-Participating Construction		()	()		()	
Preliminary Engineering		()	()		()	
Construction Engineering		()	()		()	
Right of Way		()	()		()	
Railroads		()	()		()	
Utilities		()	()		()	
Materials						
TOTAL	\$ 800,000			\$ 200,000		\$ 1,000,000

NOTE: The costs shown in the Division of Cost table are approximate and subject to change. The final LPA share is dependent on the final Federal and State participation. The actual costs will be used in the final division of cost for billing and reimbursement.

If funding is not a percentage of the total, place an asterisk in the space provided for the percentage and explain above.

Local Public Agency Appropriation

By execution of this Agreement, the LPA attests that sufficient moneys have been appropriated or reserved by resolution or ordinance to fund the LPA share of project costs. A copy of the authorizing resolution or ordinance is attached as an addendum (**required for State-let contracts only**)

Method of Financing (State Contract Work Only)

METHOD A---Lump Sum (80% of LPA Obligation) _____
METHOD B--- _____ Monthly Payments of _____ due by the _____ of each successive month.
METHOD C---LPA's Share \$200,000.00 divided by estimated total cost multiplied by actual progress payment.

(See page two for details of the above methods and the financing of Day Labor and Local Contracts)

Agreement Provisions

THE LPA AGREES:

To acquire in its name, or in the name of the **STATE** if on the **STATE** highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the **LPA** shall certify to the **STATE** that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the **LPA**, and the **STATE** and the **FHWA**, if required.

- (2) To provide for all utility adjustments, and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Agency Highway and Street Systems.
- (3) To provide for surveys and the preparation of plans for the proposed improvement and engineering supervision during construction of the proposed improvement.
- (4) To retain jurisdiction of the completed improvement unless specified otherwise by addendum (addendum should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, an addendum is required.
- (5) To maintain or cause to be maintained, in a manner satisfactory to the **STATE** and the **FHWA**, the completed improvement, or that portion of the completed improvement within its jurisdiction as established by addendum referred to in item 4 above.
- (6) To comply with all applicable Executive Orders and Federal Highway Acts pursuant to the Equal Employment Opportunity and Nondiscrimination Regulations required by the U.S. Department of Transportation.
- (7) To maintain, for a minimum of 3 years after final project close-out by the **STATE**, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General and the department; and the **LPA** agrees to cooperate fully with any audit conducted by the Auditor General and the **STATE**; and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the **STATE** for the recovery of any funds paid by the **STATE** under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
- (8) To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.
To comply with Federal requirements or possibly lose (partial or total) Federal participation as determined by the **FHWA**.
- (10) (State Contracts Only) That the method of payment designated on page one will be as follows:
Method A - Lump Sum Payment. Upon award of the contract for this improvement, the **LPA** will pay to the **STATE** within thirty (30) calendar days of billing, in lump sum, an amount equal to 80% of the **LPA's** estimated obligation incurred under this Agreement. The **LPA** will pay to the **STATE** the remainder of the **LPA's** obligation (including any nonparticipating costs) within thirty (30) calendar days of billing in a lump sum, upon completion of the project based on final costs.
Method B - Monthly Payments. Upon award of the contract for this improvement, the **LPA** will pay to the **STATE**, a specified amount each month for an estimated period of months, or until 80% of the **LPA's** estimated obligation under the provisions of the Agreement has been paid, and will pay to the **STATE** the remainder of the **LPA's** obligation (including any nonparticipating costs) in a lump sum, upon completion of the project based upon final costs.
Method C - Progress Payments. Upon receipt of the contractor's first and subsequent progressive bills for this improvement, the **LPA** will pay to the **STATE** within thirty (30) calendar days of receipt, an amount equal to the **LPA's** share of the construction cost divided by the estimated total cost, multiplied by the actual payment (appropriately adjusted for nonparticipating costs) made to the contractor until the entire obligation incurred under this Agreement has been paid.
Failure to remit the payment(s) in a timely manner as required under Methods A, B, or C, shall allow the **STATE** to internally offset, reduce, or deduct the arrearage from any payment or reimbursement due or about to become due and payable from the **STATE** to **LPA** on this or any other contract. The **STATE**, at its sole option, upon notice to the **LPA**, may place the debt into the Illinois Comptroller's Offset System (15 ILCS 405/10.05) or take such other and further action as may be required to recover the debt.
- (11) (Local Contracts or Day Labor) To provide or cause to be provided all of the initial funding, equipment, labor, material and services necessary to construct the complete project.
- (12) (Preliminary Engineering) In the event that right-of-way acquisition for, or actual construction of, the project for which this preliminary engineering is undertaken with Federal participation is not started by the close of the tenth fiscal year following the fiscal year in which the project is federally authorized, the **LPA** will repay the **STATE** any Federal funds received under the terms of this Agreement.
- (13) (Right-of-Way Acquisition) In the event that the actual construction of the project on this right-of-way is not undertaken by the close of the twentieth fiscal year following the fiscal year in which the project is federally authorized, the **LPA** will repay the **STATE** any Federal Funds received under the terms of this Agreement.

- (14) (Railroad Related Work Only) The estimates and general layout plans for at-grade crossing improvements should be forwarded to the Rail Safety and Project Engineer, Room 204, Illinois Department of Transportation, 2300 South Dirksen Parkway, Springfield, Illinois, 62764. Approval of the estimates and general layout plans should be obtained prior to the commencement of railroad related work. All railroad related work is also subject to approval by the Illinois Commerce Commission (ICC). Final inspection for railroad related work should be coordinated through appropriate IDOT District Bureau of Local Roads and Streets office.
- Plans and preemption times for signal related work that will be interconnected with traffic signals shall be submitted to the ICC for review and approval prior to the commencement of work. Signal related work involving interconnects with state maintained traffic signals should also be coordinated with the IDOT's District Bureau of Operations.
- The **LPA** is responsible for the payment of the railroad related expenses in accordance with the **LPA**/railroad agreement prior to requesting reimbursement from IDOT. Requests for reimbursement should be sent to the appropriate IDOT District Bureau of Local Roads and Streets office.
- Engineer's Payment Estimates shall be in accordance with the Division of Cost on page one.
- (15) And certifies to the best of its knowledge and belief its officials:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, local) with commission of any of the offenses enumerated in item (b) of this certification; and
 - (d) have not within a three-year period preceding the Agreement had one or more public transactions (Federal, State, local) terminated for cause or default.
- (16) To include the certifications, listed in item 15 above, and all other certifications required by State statutes, in every contract, including procurement of materials and leases of equipment.
- (17) (State Contracts) That execution of this agreement constitutes the **LPA's** concurrence in the award of the construction contract to the responsible low bidder as determined by the **STATE**.
- (18) That for agreements exceeding \$100,000 in federal funds, execution of this Agreement constitutes the **LPA's** certification that:
- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or any employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement;
 - (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress, in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions;
 - (c) The **LPA** shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
- (19) To regulate parking and traffic in accordance with the approved project report.
- (20) To regulate encroachments on public right-of-way in accordance with current Illinois Compiled Statutes.
- (21) To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with current Illinois Compiled Statutes.
- (22) To complete this phase of the project within three (3) years from the date this agreement is approved by the **STATE** if this portion of the project described in the Project Description does not exceed \$1,000,000 (five years if the project costs exceed \$1,000,000).
- (23) To comply with the federal Financial Integrity Review and Evaluation (FIRE) program, which requires States and subrecipients to justify continued federal funding on inactive projects. 23 CFR 630.106(a)(5) defines an inactive project as a project which no expenditures have been charged against Federal funds for the past twelve (12) months.
- To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) month period. However, to ensure adequate processing time, the first invoice shall be submitted to the **STATE** within six (6) months of the federal authorization date. Subsequent invoices will be submitted in intervals not to exceed six (6) months.
- (24) The **LPA** will submit supporting documentation with each request for reimbursement from the **STATE**. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fee invoice, progress report, and personnel and direct cost summaries and other documentation supporting the requested reimbursement amount (Form BLRS 05621 should be used for consultant invoicing purposes). **LPA** invoice requests to the **STATE** will be submitted with sequential invoice numbers by project.

The **LPA** will submit to the **STATE** a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of this phase of the improvement or from the date of the previous invoice, whichever ever occurs first. If a final invoice is not received within this time frame, the most recent invoice may be considered the final invoice and the obligation of the funds closed.

- (25) The **LPA** shall provide the final report to the appropriate **STATE** district within twelve months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve months documenting the reason and the new anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate close-out of the project and loss of further funding.
- (26) (Single Audit Requirements) That if the **LPA** expends \$750,000 or more a year in federal financial assistance they shall have an audit made in accordance with 2 CFR 200. **LPAs** expending less than \$750,000 a year shall be exempt from compliance. A copy of the audit report must be submitted to the **STATE** (Office of Finance and Administration, Audit Coordination Section, 2300 South Dirksen Parkway, Springfield, Illinois, 62764), within 30 days after the completion of the audit, but no later than one year after the end of the **LPA's** fiscal year. The CFDA number for all highway planning and construction activities is 20.205.

Federal funds utilized for construction activities on projects let and awarded by the **STATE** (denoted by an "X" in the State Contract field at the top of page 1) are not included in a **LPA's** calculation of federal funds expended by the **LPA** for Single Audit purposes.

- (27) That the **LPA** is required to register with the System for Award Management or SAM (formerly Central Contractor Registration (CCR)), which is a web-enabled government-wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract award and the electronic payment processes. To register or renew, please use the following website: <https://www.sam.gov/portal/public/SAM/#1>.

The **LPA** is also required to obtain a Dun & Bradstreet (D&B) D-U-N-S Number. This is a unique nine digit number required to identify subrecipients of federal funding. A D-U-N-S number can be obtained at the following website: <http://fedgov.dnb.com/webform>.

THE STATE AGREES:

- (1) To provide such guidance, assistance and supervision and to monitor and perform audits to the extent necessary to assure validity of the **LPA's** certification of compliance with Titles II and III requirements.
- (2) (State Contracts) To receive bids for the construction of the proposed improvement when the plans have been approved by the **STATE** (and **FHWA**, if required) and to award a contract for construction of the proposed improvement, after receipt of a satisfactory bid.
- (3) (Day Labor) To authorize the **LPA** to proceed with the construction of the improvement when Agreed Unit Prices are approved, and to reimburse the **LPA** for that portion of the cost payable from Federal and/or State funds based on the Agreed Unit Prices and Engineer's Payment Estimates in accordance with the Division of Cost on page one.
- (4) (Local Contracts) For agreements with Federal and/or State funds in engineering, right-of-way, utility work and/or construction work:
- (a) To reimburse the **LPA** for the Federal and/or State share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payment by the **LPA**;
 - (b) To provide independent assurance sampling, to furnish off-site material inspection and testing at sources normally visited by **STATE** inspectors of steel, cement, aggregate, structural steel and other materials customarily tested by the **STATE**.

IT IS MUTUALLY AGREED:

- (1) Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction and federal Buy America provisions.
- (2) That this Agreement and the covenants contained herein shall become null and void in the event that the **FHWA** does not approve the proposed improvement for Federal-aid participation within one (1) year of the date of execution of this Agreement.
- (3) This Agreement shall be binding upon the parties, their successors and assigns.
- (4) For contracts awarded by the **LPA**, the **LPA** shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT – assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The **LPA** shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT – assisted contracts. The **LPA's** DBE program, as required by 49 CFR part 26 and as approved by USDOT, is incorporated by reference in this Agreement. Upon notification to the recipient of its failure to carry out its approved program, the **STATE** may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for

enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.). In the absence of a USDOT – approved **LPA** DBE Program or on State awarded contracts, this Agreement shall be administered under the provisions of the **STATE's** USDOT approved Disadvantaged Business Enterprise Program.

- (5) In cases where the **STATE** is reimbursing the **LPA**, obligations of the **STATE** shall cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or applicable Federal Funding source fails to appropriate or otherwise make available funds for the work contemplated herein.
- (6) All projects for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement and/or amendment shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.) unless the provisions of that Act exempt its application.

ADDENDA

Additional information and/or stipulations are hereby attached and identified below as being a part of this Agreement.

Number 1- Location Map. Number 2 – LPA Appropriation Resolution

(Insert Addendum numbers and titles as applicable)

The **LPA** further agrees, as a condition of payment, that it accepts and will comply with the applicable provisions set forth in this Agreement and all Addenda indicated above.

APPROVED

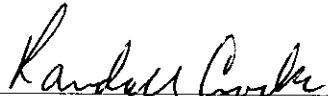
Local Public Agency

RANDALL CROCKER

Name of Official (Print or Type Name)

COUNTY BOARD CHAIRPERSON

Title (County Board Chairperson/Mayor/Village President/etc.)


(Signature)

5/16/17
Date

The above signature certifies the agency's TIN number is
37-6000838 conducting business as a Governmental
Entity.

DUNS Number 181570532

APPROVED

State of Illinois
Department of Transportation

Randall S. Blankenhorn, Secretary

Date

By:

Aaron A. Weatherholt, Deputy Director of Highways

Date

Omer Osman, Director of Highways/Chief Engineer

Date

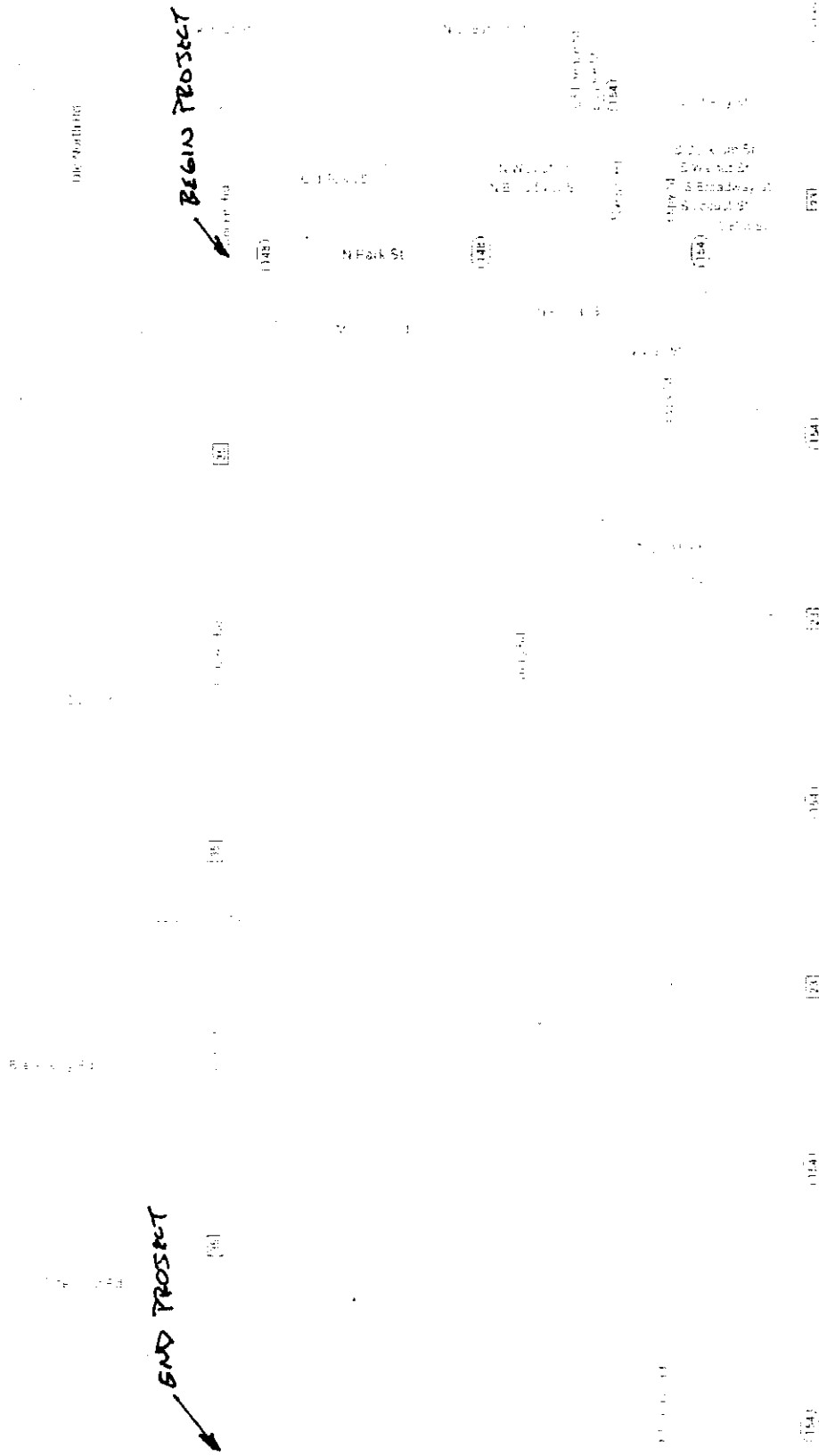
William M. Barnes, Chief Counsel

Date

Jeff Heck, Chief Fiscal Officer (CFO)

Date

NOTE: If the **LPA** signature is by an **APPOINTED** official, a resolution authorizing said appointed official to execute this agreement is required.



Location Map
- CRACKER RD -

AGREEMENT No. 2017-09

**FRANKLIN COUNTY JOINT EMERGENCY
TELEPHONE SYSTEM BOARD**

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2016

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Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

April 18, 2017

INDEPENDENT AUDITORS' REPORT

Franklin County Joint Emergency Telephone System Board
903 W. Washington
Benton, IL 62812

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Franklin County Joint Emergency Telephone System Board as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the System'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 and the aggregate remaining fund information of the Franklin County Joint Emergency Telephone System Board 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 IMRF Schedule of funding progress and the budgetary comparison information on pages 23 and 24, respectively, 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 the Franklin County Joint Emergency Telephone System Board's basic financial statements. The schedule of capital outlay purchases for the year ended November 30, 2016 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of capital outlay purchases is the responsibility of management and was derived from and relates 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 schedule of capital outlay purchases is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2017, on our consideration of the Franklin County Joint Emergency Telephone System Board's 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 the Franklin County Joint Emergency Telephone System Board's internal control over financial reporting and compliance.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

-3-

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

April 18, 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 Joint Emergency Telephone System Board
903 W. Washington
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 and the aggregate remaining fund information of the Franklin County Joint Emergency Telephone System Board as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise Franklin County Joint Emergency Telephone System Board's basic financial statements, and have issued our report thereon dated April 18, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Franklin County Joint Emergency Telephone System Board's 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 the Franklin County Joint Emergency Telephone System Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin County Joint Emergency Telephone System Board's internal control.

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

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

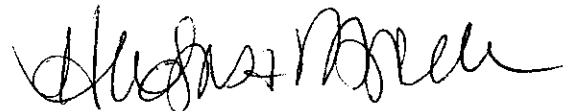
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Franklin County Joint Emergency Telephone System Board's 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 that are required to be reported under *Government Auditing Standards*.

Purpose of this 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

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2016

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2016

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	<u>PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 127,361
Prepaid expenses and prepaid warranty	41,383
Inventory	2,838
<u>TOTAL CURRENT ASSETS</u>	<u>\$ 171,582</u>
<u>NONCURRENT ASSETS</u>	
Restricted cash and cash equivalents	\$ 139,270
Capital assets (net of accumulated depreciation)	44,972
<u>TOTAL NONCURRENT ASSETS</u>	<u>\$ 184,242</u>
<u>TOTAL ASSETS</u>	<u>\$ 355,824</u>
<u>LIABILITIES AND NET POSITION</u>	
<u>LIABILITIES</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable	\$ 7,700
Compensated absences payable	19,761
<u>TOTAL CURRENT LIABILITIES</u>	<u>\$ 27,461</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 27,461</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	\$ 44,972
Unrestricted	144,121
Unrestricted, board designated	139,270
<u>TOTAL NET POSITION</u>	<u>\$ 328,363</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 355,824</u>

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2016

	EXPENSES	PROGRAM REVENUES		NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION
		OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
<u>PROGRAM ACTIVITIES - PRIMARY GOVERNMENT</u>				
<u>GOVERNMENTAL ACTIVITIES</u>				
Public Safety	\$ 369,986	\$ 328,827	\$ -	\$ (41,159)
<u>TOTAL GOVERNMENTAL ACTIVITIES</u>	<u>\$ 369,986</u>	<u>\$ 328,827</u>	<u>\$ -</u>	<u>\$ (41,159)</u>
<u>GENERAL REVENUES AND TRANSFERS</u>				
Interest income				\$ 603
Miscellaneous income				30,808
<u>TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS</u>				<u>\$ 31,411</u>
<u>CHANGE IN NET POSITION</u>				<u>\$ (9,748)</u>
<u>NET POSITION, BEGINNING OF YEAR</u>				<u>385,200</u>
<u>PRIOR PERIOD ADJUSTMENT</u>				<u>(47,089)</u>
<u>NET POSITION, END OF YEAR</u>				<u>\$ 328,363</u>

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
911 GENERAL OPERATING FUND
BALANCE SHEET AND RECONCILIATION OF THE BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
NOVEMBER 30, 2016

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ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 127,361
Prepaid expenses and prepaid warranty	41,383
Inventory	2,838
<u>TOTAL CURRENT ASSETS</u>	<u>\$ 171,582</u>

NONCURRENT ASSETS

Committed cash and cash equivalents	139,270
<u>TOTAL NONCURRENT ASSETS</u>	<u>\$ 139,270</u>

TOTAL ASSETS

\$ 310,852

LIABILITIES AND FUND BALANCE

LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$ 7,700
Accrued compensated absences payable	19,761
<u>TOTAL CURRENT LIABILITIES</u>	<u>\$ 27,461</u>

TOTAL LIABILITIES

\$ 27,461

FUND BALANCES

Nonspendable fund balance	\$ 44,221
Committed fund balance for emergency reserves and capital projects	139,270
Unassigned fund balance	99,900
<u>TOTAL FUND BALANCES</u>	<u>\$ 283,391</u>

TOTAL LIABILITIES AND FUND BALANCE

\$ 310,852

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION:

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 283,391

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. This is the total fixed assets, net of accumulated depreciation. 44,972

TOTAL NET POSITION - GOVERNMENT-WIDE STATEMENT OF NET POSITION **\$ 328,363**

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
911 GENERAL OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AND RECONCILIATION
OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF THE GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2016

REVENUES

State of Illinois Wireless Surcharges	\$ 307,995
Land Line Revenues	14,339
Miscellaneous Providers	6,494
Interest income	603
Miscellaneous	30,808
<u>TOTAL REVENUES</u>	<u>\$ 360,239</u>

EXPENDITURES

PUBLIC SAFETY:

Administration & Technician's Salaries:

911 Director's Salary	\$ 64,554	
911 Office Manager's Salary	33,902	
911 Computer Technician's Salary	15,442	
911 Sign Technician's Salary	1,931	
Compensated Absences Accrual	13,715	
<u>Total Administration & Technician's Salaries</u>		<u>\$ 129,544</u>

Administration & Tech's Fringe Benefits:

IMRF Retirement Expenses	\$ 12,521	
Social Security & Medicare Expenses	8,999	
Health Insurance Expenses	13,739	
Workman's Compensation Insurance	597	
Liability Insurance	3,704	
Unemployment Insurance	1,594	
<u>Total Administration & Technician's Fringe Benefits</u>		<u>\$ 41,154</u>

<u>Mapping/GIS Department's Salary</u>	<u>\$ 30,050</u>	<u>\$ 30,050</u>
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Mapping/GIS Department's Fringe Benefits:

IMRF Retirement Expenses	3,248	
Social Security & Medicare Expenses	2,161	
Health Insurance Expenses	7,287	
Workman's Compensation Insurance	106	
Liability Insurance	961	
Unemployment Insurance	410	
<u>Total Mapping/GIS Fringe Benefits</u>		<u>\$ 14,173</u>

911 Administration Office Expenses:

Legal & Accounting	\$ 8,100	
Liability Insurance	1,270	
Contracted Services	2,600	
Postage	359	
Office Equipment Maintenance	1,198	
Office Supplies	3,179	
Printing & Publication	545	
Rent	7,280	
Telephone	11,787	
Training	4,027	
Utilities	3,162	
Vehicle Fuel & Maintenance	1,168	
<u>Total 911 Administration Office Expenses</u>		<u>\$ 44,675</u>

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
911 GENERAL OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AND RECONCILIATION
OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OF THE GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED NOVEMBER 30, 2016

EXPENDITURES

PUBLIC SAFETY (CONTINUED):

911 PSAP Expenses:

Contracted Services	\$ 1,930	
Trunking Charges	9,212	
Small equipment purchases	20	
Internet Service	4,872	
Monthly Maintenance Agreements	33,485	
Annual Maintenance Agreements	14,920	
Travel Expense	4,317	
Road Sign Materials	3,079	
<u>Total 911 PSAP Expenses</u>		\$ 71,835

Capital Outlay Expenses	11,318
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<u>TOTAL PUBLIC SAFETY EXPENDITURES</u>	\$ 342,749
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<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ 17,490
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<u>FUND BALANCE - BEGINNING OF YEAR</u>	311,855
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<u>PRIOR PERIOD ADJUSTMENT</u>	(45,954)
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<u>FUND BALANCE - END OF YEAR</u>	\$ 283,391
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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$ 17,490
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Depreciation expense on capital assets is reported in the Government-wide Statement of Activities, but it does not require the use of current financial resources. Therefore, depreciation expense is not recorded as an expenditure in governmental funds.	(38,556)
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Capital outlay purchases are reclassified to fixed assets on the Government-Wide Financial Statements. Therefore, capital outlay purchases are not recognized as an expense in the Government-Wide Financial Statements.	11,318
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<u>CHANGE IN NET POSITION - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	\$ (9,748)
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NOTES TO BASIC FINANCIAL STATEMENTS

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

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FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Franklin County Joint Emergency Telephone System Board (the "Board") was established by resolution of the Franklin County Board in 1992, under the provisions of the Illinois Compiled Statutes. The purposes of the Franklin County Joint Emergency Telephone System Board are to plan a 911 system, coordinate and supervise the implementation, upgrading, or maintenance of the system, receive monies from surcharge and other sources for deposit into the Board's accounts, authorize all disbursements made by the Board, hire any necessary staff, and adopt bylaws for the transaction of its business. The Board operates with nine appointed members.

The accounting policies of the Board 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 Joint Emergency Telephone System Board are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the Board's financial activities for the fiscal year ended November 30, 2016.

A. Financial Reporting Entity

The Board 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 Board's governing body has a significant amount of financial accountability for another entity. The Board 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 Board. Based on these requirements, no other entities are considered to be component units of the Board. The government-wide financial statements incorporate all governmental activities for which the Board is financially accountable.

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 non-fiduciary activities of the Board. Governmental activities, which are normally supported by taxes and intergovernmental revenues are reported separately. The Board has no business-type activities that rely to a significant extent on charges for services provided to external parties.

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

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

- 2) Restricted net position result 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 consist 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 Board'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. Telephone fees 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 the governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements. The Board only has a 911 General Operating Fund, which is considered a major governmental fund. The total fund balance for the governmental fund is reconciled to total net positions for government-wide activities as shown on the Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position. The net change in the fund balance for the governmental fund is reconciled to the total change in net position for the government-wide activities as shown on the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Fund to the Government-wide Statement of Activities.

The fund financial statements of the Board are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, fund balances/net position, revenues and expenditures, or expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds are reported by the Board:

Governmental Funds

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Restricted Resources

The Board applies unassigned resources first when an expense is incurred for purposes for which both committed and unassigned net position are available. If there are no unassigned funds available, the Board will apply committed resources.

The following are the Board's governmental major funds:

911 General Operating Fund - The General Operating Fund records all income and expenses of the entity. All general telephone fees 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.

C. Component Unit Status

The Franklin County Joint Emergency Telephone System Board is not a component unit of Franklin County Government. While Franklin County Government appoints all (9) Board members of the Franklin County Joint Emergency Telephone System Board, the Franklin County Joint Emergency Telephone System Board is financially and structurally independent from Franklin County Government and neither entity is dependent upon the other. The Franklin County Joint Emergency Telephone System Board only services residents of Franklin County Government.

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

The financial statements of the Board are prepared in accordance with generally accepted accounting principles (GAAP).

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 statements are reported using the economic resources measurement focus and 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.

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 Board 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.

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budget Policy and Basis of Budgeting

The Board annually prepares a detail line-item budget. Once approved, the board members may amend the adopted budget when unexpected modifications are required in estimated revenues or appropriations. The budget information presented reflects the originally adopted budget and final budget information. The Board 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. The cash basis of accounting is used in the budgetary preparation process. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. The budget and actual financial statements are reported on the cash basis and modified accrual basis, respectively. Unexpended appropriations for all annually budgeted funds lapse at fiscal year-end.

F. Cash and Cash Equivalents

For the purpose of the Board's financial statements, the term "cash" refers to currency on hand, demand deposits with banks or other financial institutions, and money market funds. The term "cash equivalents" refers to short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near maturity that there is insignificant risk of change in value because of changes in interest rates. The cash in excess of current requirements is invested in interest-bearing certificates of deposit. All certificates of deposit are considered to be cash and cash equivalents. As of November 30, 2016, the Board did not have any investments.

G. 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. Receivables at November 30, 2016, consisted entirely of telephone fees. No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant.

All payables are reported at their gross value.

H. Inventories

All purchases made by the 911 Administrative Office of parts and supplies related to the furtherance of the objectives of Franklin County Joint Emergency Telephone System Board have a dollar threshold set at \$200 per item. Purchases below this amount must be documented as all expenses are, but any purchases at or above this threshold must be inventoried per policy. Inventory is stated at cost.

I. Capital Assets and Depreciation

The Board'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 Board generally capitalizes assets with a cost of \$200 or more. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized, but rather expensed as incurred. Capital assets are depreciated using the straight-line depreciation method. When

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets and Depreciation (Concluded)

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>Type</u>	<u>Years</u>
Equipment	5 - 7
Furniture	7
Automobiles	5
Software	3

J. Compensated Absences

Full-time employees are granted vacation benefits in varying amounts to specified maximums depending on length of service. The estimated liability for compensated absences was \$19,761 as of November 30, 2016. The general operating funds of the Franklin County Joint Emergency Telephone System Board are used to liquidate all compensated absences when used.

K. Fund Balance – Governmental Funds Financial Statements

For financial statement reporting purposes, the Franklin County Joint Emergency Telephone System Board has implemented GASB #54, *Fund Balance Reporting and Governmental Fund Type Definitions* for its governmental funds financial statement presentation. Under GASB #54, the following fund balance types exist:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Restricted - This fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed - This fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board.

Assigned - This fund balance classification is 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 - This fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

L. Use of Estimates

The preparation of the 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.

NOTE 2: CASH AND CASH EQUIVALENTS

A. Investment Policies

The Board is allowed to invest as authorized by the Illinois Compiled Statutes, Chapter 50, Section 20/15-17. The Board has not formally adopted an investment policy, but abides by the restrictions imposed by the Illinois Compiled Statutes.

B. Deposits

At November 30, 2016, the carrying amount of the Board's cash deposits with local financial institutions was \$266,631. The bank balance of these cash deposits was \$244,289. 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 Board at fiscal year-end. The categories are listed and described as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category #1-(FDIC) Insured	\$ 266,631	\$ 244,289
Category #2-Uninsured with collateral	-	-
Category #3-Uninsured and uncollateralized	-	-
<u>Total</u>	<u>\$ 266,631</u>	<u>\$ 244,289</u>

NOTE 3: INVENTORY

Inventory is stated at cost. The major components of inventory as of November 30, 2016 consisted of:

<u>Road Sign Inventory</u>	<u>Amount</u>
Blank Panels	\$ 2,144
Sleeves	60
Miscellaneous Parts	634
<u>Total Inventory</u>	<u>\$ 2,838</u>

NOTE 4: SUBSEQUENT EVENTS

Subsequent events were evaluated through April 18, 2017 which is the date the financial statements were available to be issued.

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 5: CAPITAL ASSETS

The total additions for the year ended November 30, 2016 were depreciated, as listed below.

<u>Governmental Activities:</u>	<u>November 30,</u> <u>2015</u>	<u>Additions</u>	<u>Disposals</u>	<u>November 30,</u> <u>2016</u>
<u>Capital assets:</u>				
Equipment & Furniture	\$ 876,626	\$ 11,318	\$ (85,120)	\$ 802,824
<u>Less accumulated depreciation for:</u>				
Equipment & Furniture	(803,311)	(38,556)	84,017	(757,850)
<u>Governmental activities capital assets, net:</u>	<u>\$ 73,315</u>	<u>\$ (27,238)</u>	<u>\$ (1,103)</u>	<u>\$ 44,974</u>

Depreciation Expense

Depreciation expense of \$38,556 was charged as an expense to the public safety function.

NOTE 6: PENSION AND RETIREMENT FUND CONTRIBUTIONS

The Franklin County Joint Emergency Telephone System Board reports pension information in compliance with GASB #50.

The Franklin County Joint Emergency Telephone System Board participates in the Franklin County Government's Illinois Municipal Retirement Fund (IMRF). Employees that meet prescribed annual hourly standards in pension benefits for its employees covered by the Regular plan for the year ended November 30, 2016. The trend information presented in the table below represents the annual pension cost for the Franklin County Joint Emergency Telephone System Board. As the Franklin County Joint Emergency Telephone System Board participates in the County-wide IMRF Plan, the schedule of funding progress as shown in the required supplementary information section is for the entire plan which represents Franklin County Government as a whole.

Plan Description

The employer's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained at www.imrf.org.

Funding Policy

As set by statute, employees participating in IMRF 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 rate for calendar year 2016 was 10.73% of annual covered payroll. The employer also contributes for disability benefits,

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 6: PENSION AND RETIREMENT FUND CONTRIBUTIONS (CONCLUDED)

death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

The required contribution for calendar year 2016 was \$14,385.

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2015	\$ 14,385	100%	\$ -
12/31/2014	15,368	100%	-
12/31/2013	15,665	91%	-

Funded Status and Funding Progress

The required contribution for 2016 was determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the plan assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer plan's unfunded actuarial accrued liability at December 31, 2013 is being amortized as a level percentage of projected payroll on an open 28 year basis.

As of December 31, 2016, the most recent actuarial valuation date, the Regular plan was 78.15% funded. The actuarial accrued liability for benefits was \$15,367,945 and the actuarial value of assets was \$12,009,866, resulting in an underfunded actuarial accrued liability (UAAL) of \$3,358,079. The covered payroll for calendar year 2016 (annual payroll of active employees covered by the plan) was \$5,438,427 and the ratio of the UAAL to the covered payroll was 62%. The covered payroll for the Franklin County Joint Emergency Telephone System Board for the fiscal year ended November 30, 2015 was \$133,453.

The schedule of funding progress, presented as Required Supplementary Information, follows the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 7: EMPLOYEES' INSURANCE

The Franklin County Joint Emergency Telephone System Board provides health insurance to qualifying employees. For a detailed description of the Plan's provisions, participants should consult the plan agreement. The Board paid \$21,026 for health insurance benefits for the year ended November 30, 2016.

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 8: RESTRICTED NET POSITION, COMMITTED FUND BALANCES, RESTRICTED/COMMITTED CASH AND STABILIZATION AMOUNTS

Government-wide financial statements

For Government-wide financial statement reporting purposes, the Franklin County Joint Emergency Telephone System Board has internally designated a portion of the current net position for specific purposes. The internally designated net position consists of the following as of November 30, 2016:

<u>Description</u>	<u>November 30, 2016</u>
Board Designated - Operating Reserve*	\$ 100,000
Board Designated - Emergency Equipment Reserve	20,000
Board Designated - Phase III Central	452
Board Designated - Dispatch Training	818
Board Designated - WFPD Generator	8,000
Board Designated - Mapping Training	10,000
<u>Total</u>	<u>\$ 139,270</u>

As there is no external requirement to restrict these funds, the amount above is included in unrestricted net position, board designated on the Statement of Net Position on page 5.

Fund financial statements

For governmental fund financial statement reporting purposes, the Franklin County Joint Emergency Telephone System Board has committed a portion of the current fund balance for specific purposes. The committed fund balance consists of the following at November 30, 2016:

<u>Description</u>	<u>November 30, 2016</u>
Committed - Operating Reserve*	\$ 100,000
Committed - Emergency Equipment	20,000
Committed - Phase III Central	452
Committed - Dispatch Training	818
Committed - WFPD Generator	8,000
Committed - Mapping Training	10,000
<u>Total</u>	<u>\$ 139,270</u>

Accordingly, on the Balance Sheet on page 7, the Board has committed \$40,130 of cash and cash equivalents and fund balance for the committed funds above.

*** Stabilization Amounts**

- a. **The authority for establishing stabilization arrangements:** At their regular meeting held on May 15, 2007, the Franklin County Joint Emergency Telephone System Board was presented with a recommendation from the 9-1-1 Director that reserve funds should be established to cover 6-months of operating expense (\$150,000) and for emergency equipment replacement (\$20,000). these specific amounts were included in the minutes from the May 15, 2007 meeting and those

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 8: RESTRICTED NET POSITION, COMMITTED FUND BALANCES,
RESTRICTED/COMMITTED CASH AND STABILIZATION AMOUNTS (CONTINUED)

minutes were approved by the Board at their July 17, 2007 meeting. Additionally, the policy document titled "Policy and Procedure for Expenditures from the Emergency Telephone System Fund" included the following statements related to stabilization arrangements:

... "The business plan investments will include at least two cash reserves: one to cover 6 months of "operating expenses" and the other for future "equipment and software" requirements. It will be the practice of the FCJETSB to not budget beyond the "operating expense" cash reserve." ...

The policy document, "Policy and Procedures for Expenditures from the Emergency Telephone System Fund," was approved by the Board at their June 19, 2007 meeting. These two reserves in the amounts of \$150,000 for 6 months of operating expenses and \$20,000 for emergency equipment replacement are included on the financial balance sheet presented to the Board at each regular monthly meeting.

During the fiscal year ended November 30, 2015, the \$150,000 of operating reserves were deployed for day to day operating expenses due to a stoppage in the State of Illinois revenue source for wireless payments. The State of Illinois failed to adopt a budget for its fiscal year ending June 30, 2015 and therefore did not have a mechanism to disburse the wireless payments due to the Franklin County Joint Emergency Telephone System Board. Subsequent to court approved action, the Franklin County Joint Emergency Telephone System Board resumed receiving wireless payments from the State of Illinois on December 11, 2015. The Board repopulated the operating reserve by \$100,000 during the fiscal year ending November 30, 2016.

- b. **Requirements for additions to the stabilization amount:** A decision to change the amount of funds allocated to these two reserves would require a majority vote by the Board. This requirement is included in the policy document titled "Policy and Procedure for Expenditures from the Emergency Telephone System Fund" and is referenced below:

... "This document has been approved by a majority vote of all members of the FCJETSB at the June 19, 2007 Regular Meeting and will remain in effect until such time as the Board determines that changes should be made to maintain its applicability and value. It will require a resolution passed by a majority of all Board Members to modify this document."

- c. **Conditions under which stabilization amounts may be spent:** The names given to the two stabilization reserve funds are intended to be descriptive of their purposes.

The "6 month operating expense" reserve was established to provide for the ongoing operation of the Franklin County 9-1-1 Administrative Office for a period of up to 6 months in the event that all or most income sources were not received.

This means this reserve will not be accessed unless the normal income received by the 9-1-1 Office ceases or is significantly reduced and normal expense obligations cannot be met otherwise.

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
NOTES TO BASIC FINANCIAL STATEMENTS
NOVEMBER 30, 2016

NOTE 8: RESTRICTED NET POSITION, COMMITTED FUND BALANCES, RESTRICTED/COMMITTED CASH AND STABILIZATION AMOUNTS (CONCLUDED)

The intent of this stabilization reserve is evident in the language included in the policy document titled "Policy and Procedure for Expenditures from the Emergency Telephone System Fund" which states, *"It will be the practice of the FCJETS to not budget beyond the "operating expense" cash reserve."*

The "emergency equipment replacement" reserve was established to respond to unanticipated events that result in the loss or damage to the equipment necessary to provide 9-1-1 service to Franklin County citizens. This reserve is different in scope and purpose from other reserves that have been established to fund Board approved projects or purchases. It is a reserve that can be accessed at the discretion of the 9-1-1 Director in the event of an emergency condition to pay for replacement equipment when surplus or stored equipment is not available to re-establish 9-1-1 operations.

- d. **Stabilization balance:** As mentioned, the stabilization reserves (as well as other reserve funds) are featured on the monthly financial balance sheet presented to the Board at each regular monthly meeting. As additional information, it is the intent of the Board that both of the stabilization reserves should be replenished with cash back to the designated levels as soon as practicable following any sanctioned withdrawals.
- e. **Minimum Fund Balance Policies:** The Franklin County Joint Emergency Telephone System Board has not formally adopted a minimum fund balance policy. Rather, the Board established separate stabilization amounts as described in (a.) above.

NOTE 9: PRIOR PERIOD ADJUSTMENT

Both the Government-wide and fund financial statements both contain a prior period adjustment. This prior period adjustment is to report the effect of disposing of obsolete equipment during the fiscal year ended November 30, 2016.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
REQUIRED SUPPLEMENTARY INFORMATION
IMRF SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED NOVEMBER 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2015	\$ 12,009,866	\$ 15,367,945	\$ 3,358,079	78.15%	\$ 5,438,427	61.75%
12/31/2014	\$ 11,092,669	\$ 13,882,944	\$ 2,790,275	79.90%	\$ 5,295,616	52.69%
12/31/2013	\$ 11,021,448	\$ 13,343,602	\$ 2,322,154	82.60%	\$ 5,125,987	45.30%

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

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

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

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
911 GENERAL OPERATING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (CASH BASIS)
FOR THE YEAR ENDED NOVEMBER 30, 2016

		BUDGETED AMOUNTS		
	ACTUAL	ORIGINAL BUDGET	FINAL REVISED BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Fees for services	\$ 389,198	353,600	\$ 353,600	\$ 35,598
Interest income	603	1,200	1,200	(597)
Loan proceeds	-	-	-	-
Miscellaneous	30,808	180.00	180	30,628
<u>TOTAL REVENUES</u>	<u>\$ 420,609</u>	<u>\$ 354,980</u>	<u>\$ 354,980</u>	<u>\$ 65,629</u>
<u>EXPENDITURES</u>				
Employee benefits	34,301	\$ 28,000	\$ 28,000	\$ (6,301)
Employee health insurance	21,026	20,400	20,400	(626)
Small equipment and materials	20	10,000	10,000	9,980
Legal & accounting expense	8,183	15,000	15,000	6,817
Insurance expense	1,270	2,000	2,000	730
Internet	5,472	5,000	5,000	(472)
Wages	145,879	154,300	154,300	8,421
Contracted services	4,530	35,500	35,500	30,970
Janitorial	-	1,500	1,500	1,500
Training	4,027	5,000	5,000	973
Office expense, printing and postage	5,319	5,000	5,000	(319)
Rent	7,280	4,500	4,500	(2,780)
Repairs and maintenance	47,693	45,000	45,000	(2,693)
Telephone/pager expense	12,783	12,000	12,000	(783)
Travel	5,308	2,000	2,000	(3,308)
Utilities	3,162	3,500	3,500	338
Interest	-	2,000	2,000	2,000
911 trunking charges	9,212	56,000	56,000	46,788
<u>TOTAL EXPENDITURES</u>	<u>\$ 317,465</u>	<u>\$ 406,700</u>	<u>\$ 406,700</u>	<u>\$ 89,235</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 103,144</u>	<u>\$ (51,720)</u>	<u>\$ (51,720)</u>	<u>\$ 154,864</u>
<u>FUND BALANCE (GAAP) - BEGINNING OF YEAR</u>	<u>311,855</u>			
<u>CURRENT YEAR (GAAP) ADJUSTMENTS</u>	<u>(131,608)</u>			
<u>FUND BALANCE (GAAP) - END OF YEAR</u>	<u>\$ 283,391</u>			

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

OTHER SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY JOINT EMERGENCY TELEPHONE SYSTEM BOARD
SCHEDULE OF CAPITAL OUTLAY PURCHASES
FOR THE YEAR ENDED NOVEMBER 30, 2016

<u>Purchase Date</u>	<u>Description</u>	<u>Purchase Amount</u>
4/19/2016	Workstation	\$ 559
8/16/2016	Workstation	549
4/19/2016	Monitor 22"	159
3/8/2016	Radio CPU	2,810
3/8/2016	Adaptor Box	2,041
8/17/2016	Adaptor Box	2,071
8/17/2016	Radio CPU	2,779
8/17/2016	VHF Radio	350
	<u>Total</u>	<u>\$ 11,318</u>

Gayla Sink

From: Cindy Humm <cindy.humm@franklincountyil.org>
Sent: Tuesday, May 09, 2017 10:46 AM
To: gaylasink@franklincountyil.org; 'Greg Woolard'
Cc: 'Randall Crocker'
Subject: farmland committee

I need an item added to the May agenda. The three members of the Farmland Committee are up for reappointment. The members are Tray Jackanicz, Charles Mitroka, Jr. and Robert Buntin. All three terms are up on June 1st.

Thanks,
Cindy

TO: FRANKLIN COUNTY TREASURER
 FROM: FRANKLIN COUNTY CLERK
 RE: APRIL, 2017

The following fees were received from the Franklin County Clerk during the month of April 1, 2017.
 As per the Revised Illinois State Statutes, the fees were submitted to the Franklin County Treasurer.

Recording & Filing Fees	19,300.00
less: \$ 4.00 per instrument fee	1,600.00
less: \$19.00 per instrument fee	7,600.00
Sub-Total for Recording & Filing Fees	10,100.00
RHSP - County -- \$.050 per instrument fee	165.50
RHSP - IDOR -- \$9.00 per instrument fee	2,979.00
Real Estate Stamps	10,158.00
Assumed Name	10.00
Cert Birth, Marriage, Death & Rec.	1,668.00
Copy Services	2,690.50
Forfeiture Fee	3.00
Marriage Licenses / Civil Union	750.00
Miscellaneous	662.00
Notary	45.00
Tax Deeds	5.00
Take Notice	1,136.43
Tax Redemption Fee (53)	2,120.00
Cash Drawer	0.00
<i>Vital Records -- Cert Death Record: 3 x 4 = 12 fee acct. check #1341</i>	<i>(12.00)</i>
<i>Marriage Families Domestic Violence Fund: 25 x 5 = 125 fee acct. check #1342</i>	<i>(125.00)</i>
<i>Rental Housing Support Program Fund</i>	
-- IDOR: 331 x 9 = 2,979 e f. transfer	<i>(2,979.00)</i>
#341 - County Clerk Fees	\$29,376.43
19-371 - \$4.00 per instrument and/or micro-filming (400 documents)	1,600.00
59-352 - \$19.00 per instrument GIS (400 documents)	7,600.00
190-371 - \$0.50 per instrument Clerk County (331 documents)	165.50
59-352 - Approval of Legal Description	50.00
362 - Franchise Fee - Zito Media	236.09
362 - Franchise Fee - Mediacom	55.30
322 - Liquor License	65.00
Sub-Total	\$39,148.32
<u>Adjustments:</u>	
4/12/2017 1340 Jab Securities	
reimbursement for overpayment of take notice	<i>(16.47)</i>
<u>Adjustments sub-total:</u>	<i>(16.47)</i>

TO: FRANKLIN COUNTY TREASURER
FROM: FRANKLIN COUNTY CLERK
RE: APRIL, 2017

#361 - Interest Accrued for April, 2017

Fee Account \$ 17.31

Tax Redemption \$ 72.26

TOTAL RECEIVED BY THE COUNTY CLERK \$39,221.42

Fee Account - Check #1343 \$37,029.16

Tax Account - Check #3338 \$ 2,192.26

TOTAL FEES SUBMITTED MAY, 2017
TO THE FRANKLIN COUNTY TREASURER - \$39,221.42

OFFICE
ADMINISTRATIVE DIRECTOR
Marsha Pappas
(618) 438-8211

DEPUTY SUPERVISOR
Rick Veldman
Kevin Roye
(618) 438-6011

JAIL SUPERVISOR
Chet Shaffer
(618) 439-9553

★ **DONALD R. JONES** ★
SHERIFF OF FRANKLIN COUNTY
403 EAST MAIN STREET ★ BENTON IL 62812
EMERGENCIES (618) 438-4841

INVESTIGATIONS
(618) 439-4850
(618) 439-9561

CRIMINAL RECORDS
(618) 435-8187

HOT TIP LINE
(618) 439-9252

NON-EMERGENCIES
(618) 438-6011

MAY 15, 2017

Listed below is the approximate number of papers served to date in 2017. At times, my Q & A program loses data. Therefore, the numbers aren't exact.

Approximate papers served to date, MAY 15, 2017

Summons	392
Emergency OPs	141
Plenary OPs	38
Subpoenas	683
Take Notices	508
<hr/>	
Total	1,762

Julie Mabry

Civil Process Clerk

3:51 PM

05/16/17

Accrual Basis

Franklin County Sheriff's Fees County Board Report December 2016 through November 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	TOTAL
Income													
4000 - Civil Process Fees	1,965.50	2,427.50	3,663.00	3,655.50	8,993.64	2,370.56	0.00	0.00	0.00	0.00	0.00	0.00	23,075.70
4100 - Sheriff Sales	1,900.00	4,800.00	3,600.00	3,000.00	1,200.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
4200 - Court Fees Earned	4,902.50	5,348.00	2,665.63	3,456.55	8,699.61	5,979.69	0.00	0.00	0.00	0.00	0.00	0.00	31,051.98
4300 - Report Copy	110.00	170.00	180.00	155.00	135.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	840.00
4500 - Mifflin Fee	50.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
4600 - Inmate Phone Fees	875.72	1,667.30	1,649.85	1,756.17	2,597.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,566.96
4700 - ATTACHMENT	56.00	0.00	0.00	0.00	106.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.50
4800 - FINGERPRINT FEES	20.00	60.00	20.00	40.00	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	180.00
4900 - MISCELLANEOUS FEES	5.00	5.00	0.00	20.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00
Total Income	9,784.72	14,547.80	11,778.48	12,083.22	21,757.67	9,060.25	0.00	0.00	0.00	0.00	0.00	0.00	79,012.14
Expense													
5000 - Franklin County Treasurer	13,874.91	9,784.72	14,547.80	11,772.48	12,083.22	21,757.67	0.00	0.00	0.00	0.00	0.00	0.00	83,820.80
5100 - Refunds	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00
Total Expense	13,874.91	9,784.72	14,553.80	11,772.48	12,083.22	21,757.67	0.00	0.00	0.00	0.00	0.00	0.00	83,826.80
Net Income	-4,090.19	4,763.08	-2,775.32	310.74	9,674.45	-12,697.42	0.00	0.00	0.00	0.00	0.00	0.00	-4,814.66

Bond Account County Board Report December 2016 through November 2017

	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	TOTAL
Income													
4000 · Out of County Bond Receipts	2,675.00	1,325.00	4,073.70	10,350.00	7,076.00	5,685.00	0.00	0.00	0.00	0.00	0.00	0.00	31,184.70
4010 · No Files	0.00	300.00	150.00	150.00	900.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00
4040 · Credit Card Bond	7,550.00	9,945.00	11,525.00	21,350.00	13,890.00	6,195.00	0.00	0.00	0.00	0.00	0.00	0.00	70,455.00
4200 · Processing Fee	-240.00	1,984.00	1,895.25	2,640.00	2,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,219.25
4300 · Reimbursements	1,443.50	126.00	0.00	0.00	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,732.50
5000 · Disbursement out of County	-3,150.00	-1,300.00	-5,998.70	-12,935.00	-7,576.00	-6,435.00	0.00	0.00	0.00	0.00	0.00	0.00	-37,394.70
5010 · Disbursements No Files	0.00	-600.00	0.00	-150.00	-900.00	-150.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,800.00
Total Income	8,278.50	11,780.00	11,645.25	21,405.00	16,493.00	5,445.00	0.00	0.00	0.00	0.00	0.00	0.00	75,046.75
Gross Profit	8,278.50	11,780.00	11,645.25	21,405.00	16,493.00	5,445.00	0.00	0.00	0.00	0.00	0.00	0.00	75,046.75
Expense													
5200 · Franklin County Treas Proc	0.00	2,244.00	2,215.25	2,720.00	2,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,119.25
5400 · Franklin County Sheriff	20.00	0.00	0.00	200.00	340.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	680.00
5500 · Franklin County Circuit Clk	6,795.00	8,150.00	11,525.00	17,250.00	13,690.00	5,325.00	0.00	0.00	0.00	0.00	0.00	0.00	62,735.00
5600 · Misc Refund	213.50	40.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403.50
5700 · Misc Expense	35.24	0.00	87.02	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.26
Total Expense	7,063.74	10,434.00	13,827.27	20,170.00	17,150.00	5,445.00	0.00	0.00	0.00	0.00	0.00	0.00	74,090.01
Net Income	1,214.76	1,346.00	-2,182.02	1,235.00	-557.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	956.74



Franklin County Coroner

County of Franklin, Illinois

411 East Main Street
Benton, Illinois 62812
618-439-6850 Ext. 2501
franklincountycoroner@yahoo.com

Marty P. Leffler
Coroner

John Graskewicz
Chief Deputy Coroner

Richard W. Good
Deputy Coroner

Steve Gilbert
Deputy Coroner

Gary Little
Deputy Coroner

Steve Leek
Deputy Coroner

Bernie Staten
Secretary

April 2017

April case total 28

Annual total through April 30, 2017 = 92

14 females @ an average age of 68.71 years of age

14 males @ an average age of 69.07 years of age

16 out of 28 cases were on scene investigations

Transported 9 (2 by ambulance, 7 by coroner)

Autopsies 4

Cremations 10 @ \$50 per permit = \$500

7 deaths between 10:00 p.m. and 7:00 a.m.

8 weekend deaths

6 Cancer Death & 4 Cardiac related deaths

Deaths per day of the week Monday 4, Tuesday 2, Wednesday 3, Thursday 7, Friday 6, Saturday 4, Sunday 2.

Deaths by residence town: 8 West Frankfort, 11 Benton, 1 Zeigler, 1 Sesser, 1 Christopher, 1 Royalton, 1 Arkansas, 1 Mulkeytown, 1 Highland, 1 Orient, 1 Valier

Coroner Cases

Apr-17 Day	Time	Age	Place	Cause	Transport	Respond	Cremation	Autopsy	Tox	X-ray	Residence
1-Apr Saturday	6:29 a.m.	89F	Res.Hosp	Lung CA	No	Yes	No	No	No	No	Benton
2-Apr Sunday	3:15 p.m.	24F	I-57	MVA	Yes - cor	Yes	No	yes	yes	yes	Arkansas
3-Apr Monday	3:52 p.m.	62M	Res.Hosp	Myeloma	No	Yes	No	No	No	No	Benton
3-Apr Monday	12:51 p.m.	51M	ER	Massive MI	No	Yes	No	No	yes	No	WF
3-Apr Monday	3:15 p.m.	92F	N.H. Hosp	Organ Failure	No	No	Yes	No	No	No	Benton
5-Apr Wednesday	3:35 p.m.	71F	Residence	COPD	yes - cor	Yes	pending*	No	No	No	Benton
6-Apr Thursday	7:02 a.m.	83M	N.H.	AFT/AFIB	No	No	No	No	No	No	Benton
6-Apr Thursday	2:05 p.m.	85M	Res.Hosp	Resp. Fail.	No	No	No	No	No	No	Sesser
6-Apr Thursday	3:40 p.m.	94F	Res.Auto	Cardiac	yes - cor	yes	No	No	No	No	Benton
6-Apr Thursday	4:12 p.m.	64M	Residence	Liver CA	yes - amb	Yes	Yes	No	No	No	Mulkeytown
6-Apr Thursday	10:45 p.m.	59F	Residence	OD	yes - cor	Yes	Yes	No	yes	No	Zeigler
7-Apr Friday	7:35 p.m.	84M	Residence	COPD	No	yes	No	No	No	No	WF
8-Apr Saturday	10:33 a.m.	51M	Creek bed	Suicide OD	yes - cor	Yes	Yes	yes	yes	yes	Highland/WF
11-Apr Tuesday	5:10 a.m.	65F	Res. Hosp	Resp. Fail.	No	Yes	Yes	No	No	No	WF
14-Apr Friday	2:00 a.m.	83F	Res.Hosp	Resp. Fail.	No	Yes	No	No	No	No	Benton
14-Apr Friday	11:15 a.m.	86F	N.H.	Pneumonia	No	No	No	No	No	No	WF
14-Apr Friday	8:00 p.m.	67F	N.H. Hosp	CVA	No	No	No	No	No	No	WF
18-Apr Tuesday	3:59 a.m.	45F	N.H. Hosp	CHF	No	No	No	No	No	No	WF
19-Apr Wednesday	1:36 p.m.	56M	Res. Hosp	Lung CA	No	No	Yes	no	No	No	Orient
20-Apr Thursday	11:42 a.m.	95M	N.H.	Septicemia	No	No	No	No	No	No	Benton
21-Apr Friday	8:30 a.m.	51F	Res. Hosp	Lung CA	No	No	Yes	No	No	No	Benton
22-Apr Saturday	5:17 p.m.	54F	Residence	pending OD	yes - WF amt	Yes	Yes	yes	yes	yes	WF
23-Apr Sunday	6:47 a.m.	69M	Residence	SuicideGS	yes - cor	yes	yes	yes	yes	yes	Valier
24-Apr Monday	3:15 p.m.	84M	Res.Hosp	AFT/Parkin	No	No	No	No	No	No	Royalton
26-Apr Wednesday	7:31 p.m.	20M	Parkdon St.	MVA	yes - cor	Yes	No	No	yes	yes	Christopher
27-Apr Thursday	12:55 p.m.	75M	Res.Hosp	Lung CA	No	No	No	No	No	No	WF
28-Apr Friday	5:38 a.m.	82F	N.H.	CVA	No	No	No	No	No	No	Benton
29-Apr Saturday	3:52 p.m.	88M	Residence	Cardiac	No	Yes	Yes	No	No	No	Benton