

WILLIAMSON COUNTY GOVERNMENT

WILLIAMSON COUNTY, ILLINOIS

INDEPENDENT AUDITORS' REPORT

NOVEMBER 30, 2012

TABLE OF CONTENTS

FINANCIAL SECTION

Independent Auditors' Report	1 - 2
--	-------

Basic financial statements as of and for the year ended November 30, 2012:

Government-wide Financial Statements

Government-wide Statement of Net Assets.	3
Government-wide Statement of Activities	4
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Assets	5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Government-wide Statement of Activities	6

Fund Financial Statements

Governmental Funds

Balance Sheet - Governmental Funds	7
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	8

Proprietary Funds

Statement of Net Assets - Proprietary Funds	9
Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds	10
Statement of Cash Flows - Proprietary Funds	11

Fiduciary Funds

Statement of Net Assets - Fiduciary Funds	12
Statement of Changes in Net Assets - Fiduciary Funds	13

Notes to Basic Financial Statements.	14-59
--	-------

REQUIRED SUPPLEMENTARY INFORMATION

Illinois Municipal Retirement Fund - Schedule of Funding Progress	60
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) General Fund	61-67
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Motor Fuel Tax Fund	68
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) County Clerk	69

TABLE OF CONTENTS (CONTINUED)

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) General Assistance Fund	70
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Sheriff's Fees	71
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Budget Basis) Jail Construction Fund	72
Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - (Budget Basis) Major Funds	73

OTHER SUPPLEMENTARY INFORMATION

Combining Statements and Individual Fund Schedules

Nonmajor Governmental Funds

Combining Balance Sheet - Nonmajor Governmental Funds.	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.	75

Special Revenue Funds

Combining Balance Sheet - Nonmajor Special Revenue Funds	76-85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	86-95

Capital Project Funds

Combining Balance Sheet - Nonmajor Capital Projects Funds	96
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds	97

Debt Service Funds

Combining Balance Sheet - Nonmajor Debt Service Funds	98
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds	99

Fiduciary Funds

Combining Statement of Net Assets - Trust Funds	100-102
Combining Statement of Changes in Net Assets - Trust Funds	103-105

TABLE OF CONTENTS (CONCLUDED)

OTHER SUPPLEMENTARY INFORMATION

Assessed Valuations, Tax Rates, Tax Extensions and Collections for the Tax Levy Years Ended November 30, 2012, 2011 and 2010	106
Legal Debt Margin	107

OTHER SUPPLEMENTARY INFORMATION (CONCLUDED)

Listing of Individual Funds - Type and Primary Function - Governmental Major Funds	108
Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Special Revenue Funds	109-113
Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Capital Projects Funds	114
Listing of Individual Funds - Type and Primary Function - Governmental Nonmajor Debt Service Funds	115
Listing of Individual Funds - Type and Primary Function - Proprietary Internal Service Funds Major Funds	116
Listing of Individual Funds - Type and Primary Function - Fiduciary Trust Funds	117-118

COMPLIANCE SECTION

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 <i>Government Auditing Standards</i>	119-120
Schedule of Findings and Recommendations (<i>Government Auditing Standards</i>)	121-123

FEDERAL AWARDS

Independent Auditors' Report on Compliance With Requirements that Could have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	124-125
Schedule of Expenditures of Federal Awards	126
Notes to Schedule of Expenditures of Federal Awards	127-129
Summary of Auditors' Results	130
Reconciliation of Grant Receipts per the Schedule of Expenditures of Federal Awards to the Fund Financial Statements	131
Schedule of Prior Year Findings and Questioned Costs	129-134



Hudgens & Meyer LLC
CERTIFIED PUBLIC ACCOUNTANTS

1800 W. Boulevard

Marion, IL 62959

(618) 993-5553

Fax: (618) 993-3394

hudgensmeyer.com

August 16, 2013

INDEPENDENT AUDITORS' REPORT

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

We have audited the accompanying financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Williamson County, Illinois, as of and for the year ended November 30, 2012, which collectively comprise the basic financial statements of Williamson County Government as listed in the table of contents. These financial statements are the responsibility of Williamson County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the discretely presented component unit and the aggregate remaining fund information, of Williamson County Government, Illinois, as of November 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2013 on our consideration of Williamson County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Schedule of IMRF Funding Progress on pages 61 through 73 and 60 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.

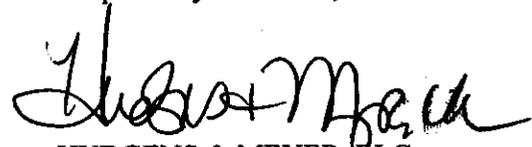
Williamson County Government has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Other Matter

Subsequent to the year ended November 30, 2012, the Williamson County Circuit Clerk's Office learned three staff members had been accused of participating in a collusion to defraud Williamson County Government. There is an investigation pending. As the effect on the financial statements as of November 30, 2012 is unknown as of the date of this report, our opinion is not modified with respect to this matter.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Williamson County Government, Illinois financial statements as a whole. The combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Williamson County Government, Illinois. The combining and individual nonmajor fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The remaining other supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on it.

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED NOVEMBER 30, 2012

WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
NOVEMBER 30, 2012

	<u>PRIMARY GOVERNMENT</u>	<u>COMPONENT UNIT</u>
	<u>GOVERNMENTAL ACTIVITIES</u>	<u>Public Building Commission of Williamson County</u>
ASSETS		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,698,598	\$ 2,516,407
Inventory	1,240,189	-
Prepaid expenses	-	4,513
Due from State of Illinois	1,421,655	-
Other receivables	647,691	153,859
Due from other funds	124,390	-
<u>RESTRICTED ASSETS</u>		
Cash and cash equivalents	17,469,065	-
<u>CAPITAL ASSETS</u>		
Land	831,066	-
Automobiles	3,484,447	-
Building improvements	462,038	-
Buildings	22,134,388	13,451,541
Equipment	6,279,973	-
Infrastructure	48,686,291	-
Furniture & fixtures	802,399	-
Software	985,730	-
Bond Costs	398,688	-
Accumulated depreciation	(59,572,999)	(5,519,359)
TOTAL ASSETS	\$ 47,093,609	\$ 10,606,961
<u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 392,851	\$ 93,838
Due to others	113,918	649
General ledger overdrafts	230,049	-
Current portion of long-term debt - bonds payable	1,491,000	-
Interest payable on bonds	7,526	-
TOTAL CURRENT LIABILITIES	\$ 2,235,344	\$ 94,487
<u>NONCURRENT LIABILITIES</u>		
Noncurrent portion of long-term debt - bonds payable	\$ 28,188,000	\$ 5,815,037
Obligation for compensated absences	1,447,698	1,701
TOTAL NONCURRENT LIABILITIES	\$ 29,635,698	\$ 5,816,738
TOTAL LIABILITIES	\$ 31,871,042	\$ 5,911,225
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ (682,979)	\$ 2,117,145
Restricted for:		
Capital Projects	1,663,717	-
Debt Service	1,713,467	-
Specific funds and purposes	11,830,622	-
Inventories	1,240,189	-
Internal Service Fund purposes	2,342,941	-
Unrestricted	(2,885,390)	2,578,591
TOTAL NET ASSETS	\$ 15,222,567	\$ 4,695,736

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

**WILLIAMSON COUNTY GOVERNMENT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2012**

		PROGRAM REVENUES			NET (EXPENSES) REVENUE AND CHANGES IN NET ASSETS		COMPONENT UNIT
EXPENSES		FEEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES	TOTAL	Public Building Commission of Williamson County
PROGRAM ACTIVITIES - PRIMARY GOVERNMENT	EXPENSES						
GOVERNMENTAL ACTIVITIES							
General and administrative	\$ 14,048,371	\$ 1,906,187	\$ 5,851,590	\$ -	\$ (6,290,594)	\$ (6,290,594)	\$ (1,141,080)
Public safety	6,498,102	3,157,364	554,861	-	(2,785,877)	(2,785,877)	-
Judiciary and court related	3,049,534	297,834	-	-	(2,751,700)	(2,751,700)	-
Transportation	4,741,951	-	1,409,990	-	(3,331,961)	(3,331,961)	-
Public welfare	465,033	-	136,032	-	(329,001)	(329,001)	-
Interest expense	1,532,050	-	-	-	(1,532,050)	(1,532,050)	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 30,335,041	\$ 5,361,385	\$ 7,952,473	\$ -	\$ (17,021,183)	\$ (17,021,183)	\$ (1,141,080)
GENERAL REVENUES AND TRANSFERS							
Taxes:							
Property taxes					\$ 12,090,973	\$ 12,090,973	\$ 2,090,973
Mobile home privilege taxes					47,727	47,727	-
Payments in lieu of taxes					64,037	64,037	-
Expense reimbursements					5,990,520	5,990,520	68,401
Interest income on investments					40,806	40,806	6,579
Interest, penalties and costs					167,879	167,879	-
Interfund transfers					313,333	313,333	-
TOTAL GENERAL REVENUES AND INTERFUND TRANSFERS					\$ 18,715,275	\$ 18,715,275	\$ 2,165,953
CHANGE IN NET ASSETS					\$ 1,694,092	\$ 1,694,092	\$ 1,024,873
NET ASSETS - BEGINNING OF YEAR					13,511,110	13,511,110	3,670,863
PRIOR PERIOD ADJUSTMENT					17,365	17,365	-
NET ASSETS - END OF YEAR					\$ 15,222,567	\$ 15,222,567	\$ 4,695,736

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

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

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS **\$ 19,521,829**

Total net assets reported for governmental activities in the Government-wide Statement of Net Assets are different because:

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

Land	831,066
Automobiles	3,484,447
Building Improvements	462,038
Buildings	22,134,388
Equipment	6,279,973
Infrastructure	48,686,291
Furniture & fixtures	802,399
Software	985,730
Bond Costs	398,688
Accumulated depreciation	(59,572,999)

- Bonds payable as of November 30, 2012 are not reportable in the Governmental Funds Balance Sheet. (29,679,000)

- Interest payable as of November 30, 2012 in not reportable in the Governmental Funds Balance Sheet. (7,526)

- The Government-wide Statement of Net Assets records a compensated absences accrual as required by GASB #34. Therefore, there will be a reconciling item to the Governmental Funds Balance Sheet. (1,447,698)

- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements but are excluded from the Governmental Funds Balance Sheet. 2,342,941

TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS **\$ 15,222,567**

WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
NOVEMBER 30, 2012

<u>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</u>	\$ 440,539
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because:	
- Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	2,117,608
- 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.	(1,771,613)
- Governmental funds report principal loan repayments as current year expense. However, in the Government-wide Statement of Activities, the principal loan repayments are not reported as expense. The current and non-current portions of debt are reflected on the Government-wide Statement of Net Assets.	935,000
- Governmental funds do not report the liability for compensated absences, this is only reported on the Government-wide Statement of Net Assets. The following is the net adjustment for the change in the liability for compensated absences.	85,299
- Internal service funds are used by management to charge the costs of various insurance expenses for the Government. The net revenue (expense) of the internal service funds is reported in the Government-wide financial statements but is excluded from the Governmental Funds financial statements.	(163,676)
- Change in interest payable.	50,935
<u>CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES</u>	<u>\$ 1,694,092</u>

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

	MAJOR FUNDS						TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	MOTOR FUEL TAX	COUNTY CLERK	GENERAL ASSISTANCE	SHERIFF'S FEES	JAIL CONSTRUCTION		
ASSETS								
Cash and cash equivalents	\$ 940,787	\$ 1,522,550	\$ 96,993	\$ 7,686	\$ 117,375	\$ 1,561,813	\$ 16,686,928	
Document stamps inventory	-	-	36,948	-	-	-	36,948	
Inventory	-	702,014	-	-	-	-	1,203,241	
Sales tax receivable	593,307	-	-	-	-	-	593,307	
Income tax receivable	776,430	-	-	-	-	-	776,430	
Salary reimbursements receivable	51,918	-	-	-	-	-	51,918	
MFT allotments receivable	-	75,259	-	-	-	-	75,259	
Other receivables	193,478	-	9,400	-	-	-	344,801	
Due from other funds	129,191	-	-	-	240	44,213	547,679	
TOTAL ASSETS	\$ 2,685,111	\$ 2,299,823	\$ 143,341	\$ 7,686	\$ 117,615	\$ 1,561,813	\$ 20,145,354	
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 25,037	\$ 5,051	\$ -	\$ 100,423	\$ -	\$ 884	\$ 235,520	
Due to other funds	-	-	43,328	-	-	-	43,328	
Due to others	-	-	32,245	-	53,418	-	114,628	
General ledger overdraft	-	-	-	-	-	-	230,049	
TOTAL LIABILITIES	\$ 25,037	\$ 5,051	\$ 75,573	\$ 100,423	\$ 53,418	\$ 884	\$ 623,525	
FUND BALANCE								
Nonspendable:								
Inventories	\$ -	\$ 702,014	\$ 36,948	\$ -	\$ -	\$ -	\$ 1,240,189	
Long-term loan receivable	-	-	-	-	-	-	318,743	
Restricted:								
Statutory purposes	-	1,592,758	-	(92,737)	-	-	10,960,597	
Grant agreement	-	-	-	-	-	-	12,377	
Revolving loan agreement	-	-	-	-	-	-	175,795	
Donor request	-	-	-	-	-	-	67,606	
Debt service	-	-	-	-	-	-	1,713,467	
Capital projects	-	-	-	-	-	1,560,929	1,560,929	
Assigned								
Public safety enhancements	-	-	-	-	-	-	8,703	
Capital improvements	-	-	-	-	-	-	102,788	
Other purposes	-	-	-	-	-	-	605,544	
Unassigned	2,660,074	2,294,772	30,820	(92,737)	64,197	1,560,929	2,755,091	
TOTAL FUND BALANCE	\$ 2,660,074	\$ 2,294,772	\$ 67,668	\$ (92,737)	\$ 64,197	\$ 1,560,929	\$ 19,521,829	
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,685,111	\$ 2,299,823	\$ 143,341	\$ 7,686	\$ 117,615	\$ 1,561,813	\$ 20,145,354	

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

**WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
NOVEMBER 30, 2012**

	MAJOR FUNDS							TOTAL NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL	MOTOR FUEL TAX	COUNTY CLERK	GENERAL ASSISTANCE	SHERIFF'S FEES	JAIL CONSTRUCTION	TOTAL GOVERNMENTAL FUNDS		
REVENUES									
General property tax	\$ 4,675,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,869,222	\$ 10,544,286
Mobile home privilege tax	23,461	-	-	-	-	-	-	24,346	47,807
Payment in lieu of tax	37,238	-	-	-	-	-	-	20,294	57,532
Personal property replacement tax	325,459	-	-	-	-	-	-	251,703	577,162
Sales tax	2,504,862	-	-	-	-	-	-	-	2,504,862
Use tax	325,020	-	-	-	-	-	-	-	325,020
Income tax	2,083,605	-	-	-	-	-	-	-	2,083,605
Salary reimbursements	420,031	-	-	-	-	-	-	-	420,031
Inheritance tax	26,539	-	-	-	-	-	-	-	26,539
Motor fuel tax allotments	-	868,425	-	-	-	-	-	715,373	1,583,798
Fees for services	188,016	-	988,318	-	552,786	-	-	569,992	2,299,132
Liquor licenses	32,293	-	-	-	-	-	-	-	32,293
Rents	23,925	-	-	-	-	-	-	-	23,925
Interest, penalties and costs	167,879	-	-	-	-	-	-	-	167,879
Interest income	7,882	-	55	13	34	8,979	-	13,524	44,250
Reimbursement of expenditures	100,899	-	-	978	1,130	-	-	227,808	330,815
Long-term debt proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous receipts	91,204	578,567	-	-	-	25,580	-	326,106	1,021,257
Department of Transportation	-	-	-	-	-	-	-	2,792,065	2,792,065
Interest abatement program receipts	-	-	-	-	-	-	-	552,698	552,698
Federal financial assistance	46,153	-	-	-	-	-	-	815,678	882,757
State financial assistance	15,863	-	-	-	20,926	-	-	4,000	19,863
TOTAL REVENUES	\$ 11,095,413	\$ 1,460,555	\$ 988,373	\$ 991	\$ 574,876	\$ 34,559	\$ -	\$ 12,182,809	\$ 26,337,576
EXPENDITURES									
General and administrative	\$ 2,208,191	\$ -	\$ 114,677	\$ -	\$ -	\$ -	\$ -	\$ 4,195,941	\$ 6,518,809
Public safety	4,765,035	-	-	-	87,123	-	-	383,638	5,235,796
Judiciary and court related	2,651,741	-	-	-	-	-	-	355,340	3,007,081
Transportation	-	814,830	-	-	-	-	-	3,964,397	4,779,227
Public health	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	280,386	-	-	-	296,828	577,214
Bond principal and interest payments	-	-	-	-	-	-	-	2,517,984	2,517,984
Capital outlay	-	-	-	-	-	1,875,078	-	242,530	2,117,608
TOTAL EXPENDITURES	\$ 9,624,967	\$ 814,830	\$ 114,677	\$ 280,386	\$ 87,123	\$ 1,875,078	\$ -	\$ 11,956,658	\$ 24,753,719
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,470,446	\$ 645,725	\$ 873,696	\$ (279,395)	\$ 487,753	\$ (1,840,519)	\$ -	\$ 226,151	\$ 1,583,857
OTHER FINANCING SOURCES (USES)									
Operating transfers in	\$ 3,141,047	\$ 53,231	\$ 96,173	\$ 150,442	\$ -	\$ -	\$ -	\$ 4,234,461	\$ 7,675,354
Operating transfers out	(4,218,392)	(491,418)	(1,017,034)	-	(447,124)	(456,850)	-	(2,187,854)	(8,818,672)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,077,345)	\$ (438,187)	\$ (920,861)	\$ 150,442	\$ (447,124)	\$ (456,850)	\$ -	\$ 2,046,607	\$ (1,143,318)
CHANGE IN FUND BALANCE	\$ 393,101	\$ 207,538	\$ (47,165)	\$ (128,953)	\$ 40,629	\$ (2,297,369)	\$ -	\$ 2,272,758	\$ 440,539
FUND BALANCE, BEGINNING OF YEAR	2,266,973	2,087,234	114,933	36,216	23,568	3,858,298	10,694,068	19,081,290	19,081,290
FUND BALANCE, END OF YEAR	\$ 2,660,074	\$ 2,294,772	\$ 67,768	\$ (92,737)	\$ 64,197	\$ 1,560,929	\$ -	\$ 12,966,826	\$ 19,521,829

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

**WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
NOVEMBER 30, 2012**

GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS

MAJOR FUNDS

	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	TOTAL
ASSETS					
Cash and cash equivalents	\$ 68,093	\$ 353,135	\$ 1,725,139	\$ 334,370	\$ 2,480,737
Other receivables	33,016	3,577	7,347	-	43,940
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 101,109	\$ 356,712	\$ 1,732,486	\$ 334,370	\$ 2,524,677
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 181,736	\$ -	\$ 181,736
Due to others	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 181,736	\$ -	\$ 181,736
NET ASSETS					
Restricted:	\$	\$	\$	\$	\$
Employee health insurance expenses	101,109	-	-	-	101,109
Retiree health insurance expenses	-	-	-	334,370	334,370
Retirement contributions	-	-	1,550,750	-	1,550,750
Insurance expenses	-	356,712	-	-	356,712
Unrestricted	-	-	-	-	-
TOTAL NET ASSETS	\$ 101,109	\$ 356,712	\$ 1,550,750	\$ 334,370	\$ 2,342,941
TOTAL LIABILITIES AND NET ASSETS	\$ 101,109	\$ 356,712	\$ 1,732,486	\$ 334,370	\$ 2,524,677

RECONCILIATION OF THE STATEMENT OF NET ASSETS - PROPRIETARY FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS:

TOTAL NET ASSETS - PROPRIETARY FUNDS \$ 2,342,941

- Internal service funds are used by management to charge the costs of various insurances for the Government. The net assets for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

TOTAL NET ASSETS - GOVERNMENT-WIDE STATEMENT OF NET ASSETS \$ 2,342,941

**WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS
NOVEMBER 30, 2012**

GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS

MAJOR FUNDS

	<u>EMPLOYEE HEALTH INSURANCE</u>	<u>ICRMT SELF-INSURANCE FUND</u>	<u>ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>RETIREE HEALTH INSURANCE</u>	<u>TOTAL</u>
<u>OPERATING REVENUES</u>					
General property tax	\$ -	\$ 251,400	\$ 1,323,859	\$ -	\$ 1,575,259
Mobile home tax	-	1,502	6,616	-	8,118
Payment in lieu of tax	-	645	5,861	-	6,506
Interest income	127	171	359	158	815
Reimbursement of expenditures	858,220	-	1,275,101	-	2,133,321
<u>TOTAL OPERATING REVENUES</u>	<u>\$ 858,347</u>	<u>\$ 253,718</u>	<u>\$ 2,611,796</u>	<u>\$ 158</u>	<u>\$ 3,724,019</u>
<u>OPERATING EXPENSES</u>					
General and administrative	\$ 3,135,438	\$ 166,056	\$ 3,202,463	\$ -	\$ 6,503,957
<u>TOTAL OPERATING EXPENSES</u>	<u>\$ 3,135,438</u>	<u>\$ 166,056</u>	<u>\$ 3,202,463</u>	<u>\$ -</u>	<u>\$ 6,503,957</u>
<u>OPERATING INCOME (LOSS)</u>	<u>\$ (2,277,091)</u>	<u>\$ 87,662</u>	<u>\$ (590,667)</u>	<u>\$ 158</u>	<u>\$ (2,779,938)</u>
<u>TRANSFERS IN AND (OUT)</u>					
Operating transfers in	\$ 2,532,795	\$ -	\$ -	\$ 133,092	\$ 2,665,887
Operating transfers out	-	-	(8,500)	(41,125)	(49,625)
<u>TOTAL TRANSFERS IN AND (OUT)</u>	<u>\$ 2,532,795</u>	<u>\$ -</u>	<u>\$ (8,500)</u>	<u>\$ 91,967</u>	<u>\$ 2,616,262</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ 255,704</u>	<u>\$ 87,662</u>	<u>\$ (599,167)</u>	<u>\$ 92,125</u>	<u>\$ (163,676)</u>
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>(154,595)</u>	<u>269,050</u>	<u>2,149,917</u>	<u>242,245</u>	<u>2,506,617</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ 101,109</u>	<u>\$ 356,712</u>	<u>\$ 1,550,750</u>	<u>\$ 334,370</u>	<u>\$ 2,342,941</u>

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - PROPRIETARY FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

NET CHANGE IN NET ASSETS - PROPRIETARY FUNDS \$ (163,676)

- There are no reconciling items for the Proprietary funds. The changes in net assets for internal service funds are reported in the Government-wide financial statements in the Governmental Activities column.

CHANGE IN NET ASSETS - GOVERNMENT-WIDE STATEMENT OF ACTIVITIES \$ (163,676)

**WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
NOVEMBER 30, 2012**

	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS				
	MAJOR FUNDS				
	EMPLOYEE HEALTH INSURANCE	ICRMT SELF-INSURANCE FUND	ILLINOIS MUNICIPAL RETIREMENT FUND	RETIREE HEALTH INSURANCE	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received for current services	\$ 858,220	\$ 253,549	\$ 2,611,437	\$ -	\$ 3,723,206
Cash used for operations	(3,386,700)	(169,635)	(3,163,266)	-	(6,719,601)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (2,528,480)	\$ 83,914	\$ (551,829)	\$ -	\$ (2,996,395)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Transfers from other funds	\$ 2,532,795	\$ -	\$ -	\$ 110,506	\$ 2,643,301
Transfers to other funds	-	-	(8,500)	(41,125)	(49,625)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	\$ 2,532,795	\$ -	\$ (8,500)	\$ 69,381	\$ 2,593,676
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on bank deposits and investments	\$ 127	\$ 171	\$ 359	\$ 158	\$ 815
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 4,442	\$ 84,085	\$ (559,970)	\$ 69,539	\$ (401,904)
BEGINNING CASH AND CASH EQUIVALENTS AT DECEMBER 1, 2011	63,651	269,050	2,285,109	264,831	2,882,641
ENDING CASH AND CASH EQUIVALENTS AT NOVEMBER 30, 2012	\$ 68,093	\$ 353,135	\$ 1,725,139	\$ 334,370	\$ 2,480,737
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ (2,277,218)	\$ 87,491	\$ (591,026)	\$ -	\$ (2,780,753)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Changes in Assets and Liabilities:					
(Increase) Decrease in due from others	\$ (10,430)	\$ -	\$ (7,347)	\$ -	\$ (17,777)
Increase (Decrease) in due to others	(240,832)	(3,577)	46,544	-	(197,865)
Total Adjustments	\$ (251,262)	\$ (3,577)	\$ 39,197	\$ -	\$ (215,642)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (2,528,480)	\$ 83,914	\$ (551,829)	\$ -	\$ (2,996,395)

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

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

ASSETS

Cash and cash equivalents	\$ 3,122,436
Other receivables	66,111,437
Due from other funds	645

<u>TOTAL ASSETS</u>	<u>\$ 69,234,518</u>
----------------------------	-----------------------------

LIABILITIES AND NET ASSETS

LIABILITIES

Tax available for distribution	\$ 558,073
Overpayments	298,950
Due to other funds	130,961
Agency funds due others	1,637,615
Deferred charges	65,947,077

<u>TOTAL LIABILITIES</u>	<u>\$ 68,572,676</u>
---------------------------------	-----------------------------

NET ASSETS

Restricted for trust purposes	\$ 661,842
-------------------------------	------------

<u>TOTAL NET ASSETS</u>	<u>\$ 661,842</u>
--------------------------------	--------------------------

<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 69,234,518</u>
--	-----------------------------

WILLIAMSON COUNTY GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS - FIDUCIARY FUNDS
NOVEMBER 30, 2012

<u>ADDITIONS</u>	
General property tax	\$ 2,934,440
Mobile home privilege tax	14,494
Payment in lieu of tax	11,646
Fees for services	2,104,608
Interest income	3,116
Occupancy tax	295,060
Inheritance tax	442,319
Tax redemptions	2,500,804
Miscellaneous receipts	32,670
<u>TOTAL ADDITIONS</u>	<u>\$ 8,339,157</u>
<u>DEDUCTIONS</u>	
General and administrative	\$ 5,370,873
Judiciary and court related	30,331
Public health	658,845
Public welfare	296,657
Public safety	411,412
<u>TOTAL DEDUCTIONS</u>	<u>\$ 6,768,118</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ 1,571,039</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	\$ 86,438
Operating transfers out	(1,559,381)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ (1,472,943)</u>
<u>CHANGE IN NET ASSETS AFTER TRANSFERS</u>	<u>\$ 98,096</u>
<u>NET ASSETS, BEGINNING OF YEAR</u>	<u>563,746</u>
<u>NET ASSETS, END OF YEAR</u>	<u>\$ 661,842</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

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

TABLE OF CONTENTS OF NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1	<u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>
	A. Financial Reporting Entity
	B. Component Units
	C. Related Organizations
	D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements
	E. Budget Policy and Basis of Budgeting
	F. Cash and Investments
	G. Receivables and Payables
	H. Inventories
	I. Capital Assets and Depreciation
	J. Property Taxes
	K. Accounting Policy Relative to State of Illinois Taxes
	L. Compensated Absences
	M. Due To and Due From Other Funds
	N. Net Assets
	O. Restricted Assets
	P. Interfund Transactions
	Q. Long-Term Debt and Debt Expense
	R. Use of Estimates
	S. Deferred Revenue
	T. Subsequent Events
NOTE 2	<u>CASH AND INVESTMENTS</u>
	A. Investment Policies
	B. Deposits
	C. Investments
	D. Reconciliation
NOTE 3	<u>CAPITAL ASSETS</u>
NOTE 4	<u>REVOLVING LOAN FUND</u>
NOTE 5	<u>INTERFUND RECEIVABLES AND PAYABLES</u>
NOTE 6	<u>LONG-TERM DEBT</u>
	A. Summary of Debt Transactions
	B. Future Debt Service Requirements
NOTE 7	<u>OPERATING LEASE</u>
NOTE 8	<u>PENSION AND RETIREMENT FUND COMMITMENTS</u>

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

TABLE OF CONTENTS OF NOTES TO BASIC FINANCIAL STATEMENTS (CONCLUDED)

NOTE 9	<u>EMPLOYEES' INSURANCE</u>
NOTE 10	<u>DEFICIT FUND BALANCES</u>
NOTE 11	<u>FEDERAL AND STATE GRANTS</u>
NOTE 12	<u>CONTINGENCIES AND CONTINGENT LIABILITIES</u>
NOTE 13	<u>PUBLIC ENTITY RISK POOLS</u>
NOTE 14	<u>GENERAL LEDGER CASH OVERDRAFTS</u>
NOTE 15	<u>INTERFUND TRANSFERS</u>
NOTE 16	<u>REVENUES RECEIVED FROM THE STATE OF ILLINOIS</u>
NOTE 17	<u>DEFERRED COMPENSATION PLANS</u>
NOTE 18	<u>INVENTORY</u>
NOTE 19	<u>RESTRICTED NET ASSETS</u>
NOTE 20	<u>INSURANCE EXPENSE</u>
NOTE 21	<u>CAPITAL CONSTRUCTION PROJECT</u>
NOTE 22	<u>POST EMPLOYMENT BENEFIT PLANS</u>
NOTE 23	<u>GENERAL FUND RESERVE TRUST FUND AND DEBT SINKING FUND</u>
NOTE 24	<u>PRIOR PERIOD ADJUSTMENT</u>
NOTE 25	<u>COMPONENT UNIT DISCLOSURES</u>
NOTE 25	<u>SUBSEQUENT EVENT</u>

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Williamson County, Illinois (the "County") was incorporated under the provisions of the State of Illinois. The County operates under the Commission form of government and provides the following services: public safety, transportation services for highways and bridges, judiciary and court related services, public health, public welfare and general administrative services.

The County operates with three elected County Commissioners. Those Commissioners also appoint members to various boards of which one has been determined to be a component unit and others that are considered to be related organizations of the County.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governments, except as noted. The accounting and reporting framework and the more significant accounting principles and practices of Williamson County Government are discussed in subsequent sections of this Note. The remaining Notes are organized to provide explanations, including, required disclosures, of the County's financial activities for the fiscal year ended November 30, 2012.

A. Financial Reporting Entity

The County's financial reporting entity has been determined in accordance with governmental standards for defining the reporting entity and identifying entities to be included in its basic financial statements. Those standards identify the County's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The County is financially accountable if it appoints a voting majority of a potential component unit's governing body and is able to impose its will on that potential component unit, or there is a potential component unit to provide specific financial benefits to or impose specific financial burdens on the County. The County's financial reporting entity consists of Williamson County, Illinois (the primary government) and its component unit, the Public Building Commission of Williamson County.

B. Component Unit

The component unit has engaged for its own separate independent audit. The component unit will separately issue its audited financial statements when available. Copies of the component unit's financial statements may be obtained by contacting the component unit directly.

The component unit for Williamson County Government is:

Public Building Commission of Williamson County
407 N. Monroe Street
Marion, IL 62959

Component Unit

Brief Description of Activities and Relationship to the County

Public Building Commission
of Williamson County

To develop, finance and provide County facilities and office space to the office holders of Williamson County Government. The Williamson County Board of Commissioners appoint three of the five Public Building

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Component Unit (Continued)

Commission Board members. The Williamson County Board also approves each year's property tax levy. The County also collects all property tax revenues for the Public Building Commission and distributes such property tax to the Public Building Commission subsequent to collection. Assets of the Public Building Commission are managed by the Board members of the Public Building Commission of Williamson County. The Public Building Commission of Williamson County's fiscal year end is November 30 of each year.

C. Related Organizations

Related organizations are excluded from the financial reporting entity because the County's accountability does not extend beyond making board appointments or approving an annual tax levy. The County has no significant influence over the management, budget or policies of the related organizations. Audited financial statements, if prepared, are available from the respective organizations. Related organizations are described as follows:

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Blairsville Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Burnside Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Corinth Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Devil's Kitchen Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Ferges Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Highway 37 North Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.
Wye Public Water District	Provide public water services to the citizens of its district which is inside the boundaries of Williamson County.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Continued)

<u>Related Organizations</u>	<u>Brief Description of Activities and Relationship to the County</u>
Williamson County Community Mental Health "708" Board	Develop, finance and provide mental health services to the residents of the County. Assets and operations of the "708" Board are managed by the "708" Board.
Bi-County Health Board	Develop, finance and provide health services to the residents of the County. Assets and operations of the Bi-County Health Board are managed by the Bi-County Health Board.
Williamson County Child Advocacy Center	Develop, finance and provide advocacy services to the residents deemed children of the County. Assets and operations of the Child Advocacy Center are managed by the Child Advocacy Center.
Williamson County University of Illinois Cooperative Extension	Develop, finance and provide services to the residents of the County. Assets and operations of the University of Illinois Cooperative Extension are managed by the University of Illinois Cooperative Extension.
Williamson County Programs On Aging	Develop, finance and provide services to the senior citizen residents of the County. Assets and operations of the Williamson County Programs on Aging are managed by the Williamson County Programs on Aging.
First Judicial Circuit Probation Services	The Illinois Probation and Probation Officer's Act requires the Chief Judge of each circuit to provide probation services for all counties within the circuit in a manner consistent with the annual probation plan, standards, policies and regulations established by the Illinois Supreme Court. The First Judicial Circuit Probation Services is a probation district covering the nine counties of the First Judicial Circuit of Illinois, with Williamson County being the lead county. Williamson County Government serves as the lead County for the First Judicial Circuit Probation Service. Assets and operations of the First Judicial Circuit Probation Service are managed by the First Judicial Circuit Probation Service.
Williamson County Fire Protection District	Provide public fire safety services to the citizens of its district which is inside the boundaries of Williamson County.
Williamson County Housing Authority	Develop, finance and provide housing to qualified residents of the County. The County board appoints all Housing Authority Board members. The County also collects the

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Related Organizations (Concluded)

proportionate share of payment in lieu of tax from the Housing Authority each year. That payment in lieu of tax is subsequently distributed to the taxing districts of Williamson County each year. Assets of the Williamson County Housing Authority are managed by the Williamson County Housing Authority.

Williamson County 911 Board

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 seven appointed Board members. The Williamson County Board enters into an intergovernmental agreement regarding the appointment of the seven 911 board members. By statute, the Williamson County Treasurer is required to be the fiduciary agent and holder of all 911 funds and is to oversee the receipts and disbursements of the funds. The Williamson County 911 Board's fiscal year end is November 30 of each year.

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. 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.

Government-Wide Financial Statements

The County's Government-Wide Financial Statements include a *Statement of Net Assets and a Statement of Activities and Changes in Net Assets*. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the County's assets and liabilities, including capital assets as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Assets. The Statement of Activities presents changes in net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

The *Statement of Net Assets* presents the reporting entities' nonfiduciary assets and liabilities, with the difference reported as net assets. Net Assets 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.
- 2) Restricted net assets result when constraints placed on net assets use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
- 3) Unrestricted net assets consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated, to indicate that management does not consider them to be available for general operation. Unrestricted net assets often have constraints on resources which are imposed by management, but can be removed or modified.

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

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the Statement of Net Assets have been eliminated except those representing balances between the governmental activities.

The County applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the County applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities. The County has no business-type activities that rely to a significant extent on charges for services from external parties.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net assets and changes in net assets presented in the

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

Government-Wide financial statements. The County has presented all major funds that met those qualifications. In addition, the County has presented certain funds, specifically the General Fund, Motor Fuel Tax Fund, County Clerk Fund, Sheriff's Fees Fund, General Assistance Fund and the Jail Construction Fund as major funds because the County believes the financial position and activities of these funds are significant to the County as a whole.

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

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

Fund Balance Classification

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

Governmental Fund Financial Statements

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

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County has classified Redevelopment Inventories, and Prepaid Items as being Nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County did not have any committed resources as of November 30, 2012.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board or through the County Board delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund and the amount established for Minimum Funding which represents the portion of the General Fund balance that has been established to be used for debt service or in emergency situations. A 2/3 vote of the County Board is required to authorize the spending of any of these funds for any reason. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

Government-wide and Proprietary Fund Financial Statements.

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

The County Board has not adopted a formal minimum fund balance policy. However, during the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 - 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. As of November 30, 2012, the General Reserve Trust Fund contained a cash balance of \$600,376.

In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as an asset in the Jail Construction Fund. Upon construction completion, the debt sinking funds will be separately reported in a debt sinking fund.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Fund Net Assets, and a Statement of Cash Flows for each major proprietary fund. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Fund Net Assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Major internal service funds are the Employee Health Insurance Fund, ICRMT Self-Insurance Trust Fund, Illinois Municipal Retirement Fund, and the Retiree Health Insurance Fund.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Reconciliation of Government-wide and Fund Financial Statements

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

Fiduciary Fund Financial Statements

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

Governmental Funds

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

The following are the County's governmental major funds:

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

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is an accumulation of receipts from motor fuel taxes for future road improvements and projects.

County Clerk Fund - The County Clerk Fund receives the fees on a daily basis for recording and vital records services. The fees are accumulated and turned over to the County Treasurer's Office each month.

General Assistance Fund - The General Assistance Fund records the General Fund transfers in and the subsequent disbursements for a statutorily required assistance program for County residents that meet the program eligibility guidelines.

Sheriff's Fees - The Sheriff's Fees fund receives fees on a daily basis for services provided by the Sheriff's Department. The fees are accumulated and turned over to the County Treasurer's Office each month.

Jail Construction Fund - The Jail Construction Fund is a special revenue fund used to account for the construction of the County Jail. The receipts from the Jail Bonds are to be expended on the expenses related to the construction of the County Jail.

Additionally, the primary government reports the following fund types:

Nonmajor Special Revenue Funds

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Continued)

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the resources collected and used to build and improve capital assets.

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Funds

Internal Service Funds – Internal service funds are used for the collection and distribution of County funds for insurance and various benefit payments for retired, current and future employees.

The following are the County's governmental major proprietary funds:

Employee Health Insurance Fund- The Employee Health Insurance Fund provides for collection and payment of health insurance premiums for the County employees.

ICRMT Self-Insurance Fund - The ICRMT Self-Insurance Fund levies taxes and receives funds for the payment of workmen compensation and liability insurance premiums and deductible costs.

Illinois Municipal Retirement Fund - The Illinois Municipal Retirement Fund levies taxes and receives funds for the payment of the required pension contributions for the County employees.

Retiree Health Insurance Fund - The Retiree Health Insurance Fund receives the applicable employer contributions upon staff retirements. The Retiree Health Insurance Fund also contributes a monthly premium for all participating members into the Employee Health Insurance Fund.

Fiduciary Funds

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

Accruals

Under GASB Statement #33, property taxes are imposed nonexchange revenue. Assets from imposed nonexchange transactions are recorded when the County has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated as property assessed as of January 1 of each year. The property taxes are imposed the following fiscal year. Therefore, the County has recorded \$65,387,867. for the 2012 payable 2013 real estate tax installments and \$296,421. for 2012 payable 2013 payments in lieu of tax as receivables and deferred charges for taxes and payments assessed as of January 1, 2012 that will not be received until after

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus, Basis of Accounting, and Government-Wide and Fund Financial Statements (Concluded)

November 30, 2012. This nonexchange transaction has been recorded in the Tax Collector's Fund, which is reported as an Agency Fund.

Major revenue sources susceptible to accrual include: Sales and use taxes, property taxes, franchise taxes, intergovernmental revenues, and investment income. In general, other revenues are recognized when received.

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

Pension funds recognize employer and participant contributions in the period in which contributions are due and the County has made a formal commitment to provide the contributions.

E. Budget Policy and Basis of Budgeting

The County prepares a budget and an appropriations ordinance annually, which includes all general, special revenue, proprietary and trust fund types. Once approved, the County Board may amend the legally 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 budget initiation process follows applicable statutes and regulations. The County does not employ encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.

The General Fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. For all other funds, expenditures are budgeted by department and class as follows: services, materials, capital outlay, transfers, and debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. Budget revisions at this level are subject to final review by the County Board. Revisions to the budget were made throughout the year. The cash basis of accounting is used in the budgetary preparation process.

The budgets for the other operating funds are prepared on the cash basis of accounting. Revenues are budgeted in the year receipt is expected and expenditures are budgeted in the year that the applicable claim is expected to be issued. Any debt service fund budgets are prepared to provide funding for general obligation debt service when liabilities are due for payment. 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 Investments

The County Treasurer pools the cash resources of the County's various funds to facilitate the management of cash during the year. Cash applicable to a particular fund is readily identifiable in the supplementary information presented with the financial statements. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing certificates of deposit. The County considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents for all fund types. All certificates of deposit are considered to be cash equivalents.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments (Concluded)

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. As of November 30, 2012, the County 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. All payables are reported at their gross value.

H. Inventories

All County inventories are maintained on a consumption basis of accounting where items are purchased for inventory and charged to the budgetary accounts as items are consumed.

The County Highway Department maintains inventories of rock, cinders, and salt. Other inventory items consist of document stamps for future sale by the County Clerk and weather radios for sale by the Emergency Management Agency Office.

I. Capital Assets and Depreciation

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The County maintains infrastructure asset records consistent with all other capital assets. Component unit capital assets are also reported in their respective areas of the government-wide financial statements. Donated assets are stated at fair value on the date donated. The County capitalizes assets with a cost of \$500. or more on tangible personal property. Assets purchased or constructed with grants also follow the same capitalization policy. 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 method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

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

Buildings & Improvements	20 – 50 years	Software	3 years
Equipment	5 – 20 years	Roads & Bridges	10 – 50 years
Automobiles	5 years	Other Infrastructure	10 – 50 years

J. Property Taxes

Property taxes are levied based on the assessed value of property as listed on the previous January 1. Assessed values are an approximation of market value. Property tax levies are required to be submitted to the County Clerk by the last Tuesday in December of each year. Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes become a lien on January 1 of each year and may be paid in two equal installments. The first installment of 2011 payable 2012 property taxes was due on or before July 20, 2012, and the second installment was due on or before September 7, 2012. The County's levying funds receive significant distributions of tax receipts approximately one month after these due dates. The financial statement assertions surrounding the property tax revenue cycle require measurable estimates.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Accounting Policy Relative to State of Illinois Taxes

Motor fuel tax allotments received are to be reserved and only expended for State approved road projects.

L. Compensated Absences

Full-time permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure and collective bargaining agreements with the County. Sick leave accrues to full-time, permanent employees to specified maximums. Generally after one year of service, employees are entitled to a percentage of their sick leave balance and all accrued vacation leave upon termination. The estimated liabilities include required salary-related payments. The liability for compensated absences as of November 30, 2012 is recorded as a long-term liability in the government-wide financial statements. Because the amount due in one year is not reasonably determined, there is no short-term liability recorded. A liability for compensated absences is recorded within the fund financial statements only to the extent that this liability has matured. Expenses for compensated absences are recognized in the respective funds as employee vacation and sick time is used.

Vacation time does not accumulate from year to year. Sick leave and personal leave can be combined to accumulate up to 30 days on all personnel except those covered under union negotiated salary contracts and the Sheriff's Department administrative personnel.

The General Fund typically liquidates all types of compensated absences.

M. Due To and Due From Other Funds

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

Interfund balances, where applicable, have been removed from the Government-wide Statement of Net Assets. Interfund balances are included at the fund financial statement level.

N. Net Assets

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Specific reservations of the fund balance accounts are summarized below.

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

O. Restricted Assets

Restricted assets are comprised of cash and cash equivalents and represent those funds that are restricted as to use either at the time of receipt, by action of a governing body or by legal requirements. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Interfund Transactions

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

Transfers in and out - Legally authorized transfers are reported when incurred as "transfers in" by the recipient fund and as "transfers out" by the disbursing fund.

Interfund transactions, where applicable, have been eliminated from the Government-wide Statement of Activities.

Q. Long-Term Debt and Debt Expense

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

R. 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.

S. Deferred Revenue

The Statement of Net Assets - Trust Funds reports deferred revenue in connection with non-exchange transactions that are not considered to be available to liquidate liabilities for the current period or for resources that have been received, but not yet earned.

T. Subsequent Events

Subsequent events have been evaluated by management through August 16, 2013 the date of this report.

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

NOTE 2: CASH AND INVESTMENTS

A. Investment Policies

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

- (1) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in bonds, notes, debentures, or other similar obligations of the United States of America or its agencies;
- (3) in interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (4) in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the (3) highest classifications established by at least (2) standard rating services and which mature not later than 180 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than one-third of the County's funds may be invested in short-term obligations of corporations; or
- (5) in money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in number (1) or number (2) above and to agreements to repurchase such obligations.

Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.

Investment of the County's funds is governed by a written Investment Policy written by the County Treasurer and adopted by the County Commissioners in 1999. The policy addresses the safety of the principal, liquidity of the funds, return on investment, authorized investments, the standard of care to be maintained by the Treasurer, investment guidelines, diversification guidelines, collateral requirements, system of internal controls, identification of chief investment officer, performance measurers, policy on periodic review, policy on reporting, policy on selection of advisors, and the policy regarding conflicts of interest.

B. Deposits

At November 30, 2012, the carrying amount of the County's cash deposits with local financial institutions was \$22,060,050. after additions of \$1,439 in petty cash maintained by various offices and the reduction of (\$230,049.) of cash overdrafts in various funds. The bank balance of these cash deposits was \$24,844,250. The deposits are categorized in accordance with risk factors created by governmental reporting standards to give an indication of the level of risk assumed by the County at fiscal year-end. The categories are listed and described as follows:

Category #1 - includes deposits covered by FDIC insurance.

Category #2 - includes collateral held by pledging bank's trust department in the County's name.

Category #3 - includes deposits which are uninsured and uncollateralized.

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

NOTE 2: DEPOSITS AND INVESTMENTS (CONCLUDED)

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 1,439	\$ -
Category #1 - (FDIC) Insured	4,224,410	4,175,072
Category #2 - Uninsured with collateral	17,834,201	20,669,178
Category #3 - Uninsured and uncollateralized	-	-
 <u>Total</u>	 <u>\$ 22,060,050</u>	 <u>\$ 24,844,250</u>

Custodial Credit Risk—Deposits- Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. As of November 30, 2012, none of the County’s bank balance of \$24,844,250 was exposed to custodial credit risk

Interest Rate Risk - The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

C. Investments

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

D. Reconciliation

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

From the Government-wide Statement of Net Assets:

<u>Type</u>	<u>Cash and Cash Equivalents</u>	<u>General Ledger Overdrafts</u>	<u>Restricted Cash</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,698,598	\$ (230,049)	\$ 17,469,065	\$ 18,937,614
<u>Total</u>	<u>\$ 1,698,598</u>	<u>\$ (230,049)</u>	<u>\$ 17,469,065</u>	<u>\$ 18,937,614</u>

Combined total of all fund types:

<u>Type</u>	<u>Government-wide Statement of Net Assets</u>	<u>Statement of Net Assets - Agency Funds</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,698,598	\$ -	\$ 1,698,598
Restricted cash	17,469,065	3,122,436	20,591,501
General ledger overdrafts	(230,049)	-	(230,049)
<u>Total</u>	<u>\$ 18,937,614</u>	<u>\$ 3,122,436</u>	<u>\$ 22,060,050</u>

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

NOTE 3: CAPITAL ASSETS

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

<u>Governmental Activities</u>	November 30, 2011	Additions	Disposals	November 30, 2012
<i>Capital assets not being depreciated</i>				
Land	\$ 831,066	\$ -	\$ -	\$ 831,066
Construction in progress	20,259,310	1,875,078	(22,134,388)	-
<i>Total capital assets not being depreciated</i>	<u>\$ 21,090,376</u>	<u>\$ 1,875,078</u>	<u>\$ (22,134,388)</u>	<u>\$ 831,066</u>
<i>Capital assets being depreciated</i>				
Buildings	\$ -	\$ 22,134,388	\$ -	\$ 22,134,388
Building Improvements	462,038	-	-	462,038
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	9,135,275	-	-	9,135,275
Equipment - General	1,456,188	198,177	-	1,654,365
Equipment - Highway	2,716,489	-	-	2,716,489
Equipment - Voting	647,439	-	-	647,439
Equipment - Other	112,822	-	-	112,822
Equipment - Office	1,148,858	-	-	1,148,858
Automobiles	3,484,447	-	-	3,484,447
Furniture & Fixtures	802,399	-	-	802,399
Bond Costs	398,688	-	-	398,688
Software	941,377	44,353	-	985,730
<i>Total capital assets being depreciated</i>	<u>\$ 60,857,036</u>	<u>\$ 22,376,918</u>	<u>\$ -</u>	<u>\$ 83,233,954</u>
<i>Less accumulated depreciation for</i>				
Buildings	\$ -	\$ 1,091,094	\$ -	\$ 1,091,094
Improvements	212,077	29,263	-	241,340
Infrastructure - Roads	39,551,016	-	-	39,551,016
Infrastructure - Bridges	8,189,404	59,178	-	8,248,582
Equipment - General	1,344,160	57,377	-	1,401,537
Equipment - Highway	2,124,088	210,443	-	2,334,531
Equipment - Voting	643,757	1,700	-	645,457
Equipment - Other	79,670	66,330	-	146,000
Equipment - Office	990,980	14,987	-	1,005,967
Automobiles	3,098,974	175,369	-	3,274,343
Furniture & Fixtures	607,813	31,726	-	639,539
Bond Costs	26,579	26,579	-	53,158
Software	932,868	7,567	-	940,435
<i>Total accumulated depreciation</i>	<u>\$ 57,801,386</u>	<u>\$ 1,771,613</u>	<u>\$ -</u>	<u>\$ 59,572,999</u>
<i>Total capital assets being depreciated, net</i>	<u>\$ 3,055,650</u>	<u>\$ 20,605,305</u>	<u>\$ -</u>	<u>\$ 23,660,955</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 24,146,026</u>	<u>\$ 22,480,383</u>	<u>\$ (22,134,388)</u>	<u>\$ 24,492,021</u>

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

NOTE 3: CAPITAL ASSETS (CONCLUDED)

Depreciation Expense

Depreciation expense of \$1,771,613. was charged as an expense to the following expense categories of the primary government:

<u>Expense Category</u>	<u>Amount</u>
General and Administrative	\$ 151,603
Public Safety	1,220,403
Judiciary and Court Related	23,376
Transportation	364,439
Public Welfare	11,792
<u>Total Depreciation Expense</u>	<u>\$ 1,771,613</u>

<u>Summary of Asset Additions</u>	<u>Amount</u>
Assets acquired by funds	\$ 2,117,608
<u>Total Asset Additions</u>	<u>\$ 2,117,608</u>

NOTE 4: REVOLVING LOAN FUND

Williamson County Government has a revolving loan funds established with grant funds from the Illinois Department of Commerce and Economic Opportunity. The Economic Development Revolving Loan Fund originated from a grant provided by the Illinois Department of Commerce and Economic Opportunity. The County is allowed to loan revolving loan funds from both funds to qualified commercial businesses located within the county at a reduced rate of interest. The recipient businesses must meet specific requirements and guidelines established by the Illinois Department of Commerce and Economic Opportunity.

As of November 30, 2012, the Economic Development Revolving Loan Fund had three loan receivables.

- 1) M.L. Holmes & Associates, LLC was loaned \$100,000 on July 25, 2012. The terms of the loan are: interest rate of 4% with 120 monthly payments of \$1,012.45. The loan is scheduled to mature on 9/1/2022. As of November 30, 2012, M.L. Holmes & Associates, LLC's loan balance was \$97,269.92
- 2) Red Zone Sports Bar and Grill was loaned \$80,000 July 31, 2012. The terms of the loan are: interest rate of 3% with 84 monthly payments of \$1,057.06. The loan is scheduled to mature on 9/1/2019. As of November 30, 2012, Red Zone Sports Bar and Grill's loan balance was \$78,283.74.
- 3) Orthotech Medical Sports Equipment was loaned \$150,000 on August 24, 2012. The terms of the loan are: interest rate of 4% with 60 monthly payments of \$2,762.48. The loan is scheduled to mature on 9/1/2017. As of November 30, 2012, Orthotech Medical Sports Equipment's loan balance was \$143,189.91.

The revolving loan fund also issued another loan of \$50,000 subsequent to the fiscal year ended November 30, 2012. \$50,000 was loaned to Chuck's BBQ on January 24, 2013.

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

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES

As stated on Governmental Funds Balance Sheet, interfund receivables and payables for Major funds and Nonmajor funds at November 30, 2012 are as follows:

Interfund balances, where applicable, have been eliminated from the Government-wide Statement of Net Assets.

The interfund balances above were fines and fees received in the month of November 30, 2012 by various offices that were not turned over to the respective recipient fund until the following month in accordance with the state statutes governing the fines and fees collected.

A detail of the interfund receivables and payables by fund is as follows:

Combined Interfund Payables and Receivables - Fund Financial Statements, Proprietary and Agency Funds:

Total Interfund Receivables Presented in the Fund Financial Statements	\$	173,644
Interfund Receivables - Proprietary Funds		-
Interfund Receivables - Agency Funds		645
<u>Total Interfund Receivables</u>	\$	<u>174,289</u>
Total Interfund Payables Presented in the Fund Financial Statements	\$	43,328
Interfund Payables - Proprietary Funds		-
Interfund Payables - Agency Funds		130,961
<u>Total Interfund Payables</u>	\$	<u>174,289</u>

Fund Name	Due To	Due From
Assessor's Mapping Fund	\$ 11,843	\$ -
Assessment Fund	3,930	-
Automation Fund	4,898	-
Circuit Clerk Fees Fund	-	130,961
Circuit Clerk Child Support Fund	20	-
Circuit Clerk Op-Add on Fund	417	-
Computer and Photo Fund	3,644	-
County Clerk Fees Fund	-	43,328
County Drug Forfeiture	604	-
Courthouse Security Fund	10,315	-
Dispute Resolution Fund	201	-
Document Storage Fund	4,940	-
General Fund	129,191	-
Geographic Information Systems Fund	911	-

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

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES (CONCLUDED)

<u>Fund Name</u>	<u>Due To</u>	<u>Due From</u>
Law Library Fund	\$ 798	\$ -
Police Vehicle Trust Fund	160	-
Sheriff's Fees Fund	240	-
Sheriff's Medical Fund	387	-
State Share Rental Housing Fund	424	-
States Attorney Automation	108	-
Vital Records Fund	1,258	-
Total	\$ 174,289	\$ 174,289

NOTE 6: LONG-TERM DEBT

The County is subject to the Municipal Finance Law of Illinois, which limits the amount of debt that may be incurred (exclusive of revenue bonds and other debt statutorily excluded) by the County to 2.875 percent of its assessed valuation. Therefore, the County's debt limitation and debt margin at November 30, 2012 was \$26,086,180. and \$26,086,180., respectively.

Purpose of Bonded Debt:

Jail bonds 2010A and 2010B were incurred for the purpose of constructing a new County jail. 50 ILCS 405/1.10 excludes bond issues as qualified bonded indebtedness for indebtedness incurred for the construction of County facilities.

Self-Insurance bonds 2011 and 2011A were incurred for the purpose of self-insurance against tort judgments and settlements. Per 745 ILCS 10/9-105, the bonds are excluded as qualified bonded indebtedness as bonds issued for self-insurance shall not be considered debt under any statutory limitation.

A. Summary of Debt Transactions

The general long-term debt as of November 30, 2012 follows:

	<u>November 30, 2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>November 30, 2012</u>	<u>Principal Amounts Due in one year</u>
Self-Insurance Bonds (2001B)	\$ 585,000	\$ -	\$ (585,000)	\$ -	\$ -
Jail Bonds (2010A)	5,920,000	-	-	5,920,000	-
Jail Bonds (2010B)	19,340,000	-	(85,000)	19,255,000	525,000
Self-Insurance Bonds (2011)	4,760,000	-	(850,000)	3,910,000	870,000
Self-Insurance Bonds (2011A)	-	594,000	-	594,000	96,000
Compensated Absences	1,532,997	-	(85,299)	1,447,698	Undeterminable
Interest Payable	67,460	7,526	(67,460)	7,526	7,526
Total	\$ 32,205,457	\$ 601,526	\$ (1,672,759)	\$ 31,134,224	\$ 1,498,526

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

NOTE 6: LONG-TERM DEBT (CONTINUED)

B. Future Debt Service Requirements

Governmental Activities

Specific years for payment of compensated absences are not determinable. The future debt service requirements for the remaining long-term debt are as follows:

General Obligation Self-Insurance Bonds (2001B)
Dated: September 15, 2001, Interest Rate: 2.80% - 4.80%
Original Principal: \$1,360,000.
Maturity Date: December 15, 2017

NOTE: This bond issue was refinanced in December of 2011

General Obligation Self-Insurance Bonds (2011A)
Dated: December 15, 2011, Interest Rate: 1.850% - 3.250%
Original Principal: \$594,000.
Maturity Date: December 15, 2017

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 96,000	\$ 14,165	\$ 110,165
2014	99,000	12,237	111,237
2015	102,000	9,948	111,948
2016	105,000	7,307	112,307
2017	108,000	4,323	112,323
2018	84,000	1,365	85,365
<u>Total</u>	<u>\$ 594,000</u>	<u>\$ 49,345</u>	<u>\$ 643,345</u>

General Obligation Self-Insurance Bonds (2011)
Dated: June 29, 2011, Interest Rate: 2.00% - 3.00%
Original Principal: \$4,950,000
Maturity Date: December 15, 2017

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 870,000	\$ 90,550	\$ 960,550
2014	885,000	73,150	958,150
2015	910,000	55,450	965,450
2016	930,000	32,700	962,700
2017	315,000	9,450	324,450
<u>Total</u>	<u>\$ 3,910,000</u>	<u>\$ 261,300</u>	<u>\$ 4,171,300</u>

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

NOTE 6: LONG-TERM DEBT (CONTINUED)

Future Debt Service Requirements (Continued)

General Obligation Jail Bonds (2010A) RZEDB Bonds

Dated: April 26, 2010, Interest Rate: 6.46% - 6.63%

Original Principal: \$5,920,000.

Maturity Date: December 1, 2040

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Projected</u> <u>Interest</u> <u>Abatement</u>	<u>Net</u> <u>Total</u>
2013	\$ -	\$ 389,445	\$ (175,250)	\$ 214,195
2014	-	389,445	(175,250)	214,195
2015	-	389,445	(175,250)	214,195
2016	-	389,445	(175,250)	214,195
2017	-	389,445	(175,250)	214,195
2018-2022	-	1,947,222	(876,250)	1,070,972
2023-2027	-	1,947,222	(876,250)	1,070,972
2028-2032	-	1,947,222	(876,250)	1,070,972
2033-2037	535,000	1,947,222	(876,250)	1,605,972
2038-2040	5,385,000	815,337	(366,902)	5,833,435
<u>Total</u>	<u>\$ 5,920,000</u>	<u>\$ 10,551,450</u>	<u>\$ (4,748,152)</u>	<u>\$ 11,723,298</u>

General Obligation Jail Bonds (2010B) BABS Bonds

Dated: April 26, 2010, Interest Rate: 2.40% - 6.43%

Original Principal: \$19,340,000.

Maturity Date: December 1, 2037

<u>Fiscal Year</u> <u>Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Projected</u> <u>Interest</u> <u>Abatement</u>	<u>Total</u>
2013	\$ 525,000	\$ 1,076,382	\$ (376,734)	\$ 1,224,648
2014	535,000	1,062,994	(372,048)	1,225,946
2015	545,000	1,046,784	(366,374)	1,225,410
2016	560,000	1,027,546	(359,641)	1,227,905
2017	575,000	1,005,313	(351,860)	1,228,453
2018-2022	3,150,000	4,613,680	(1,614,788)	6,148,892
2023-2027	3,745,000	3,721,702	(1,302,596)	6,164,106
2028-2032	4,555,000	2,512,526	(879,384)	6,188,142
2033-2037	4,385,000	915,554	(320,444)	4,980,110
2037-2040	680,000	21,862	(7,652)	694,210
<u>Total</u>	<u>\$ 19,255,000</u>	<u>\$ 17,004,343</u>	<u>\$ (5,951,521)</u>	<u>\$ 30,307,822</u>

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

NOTE 6: LONG-TERM DEBT (CONCLUDED)

Total Future Debt Service Requirements are as follows:

Fiscal Year Ending November 30,	Principal	Interest	Projected Interest Abatement	Total
2013	\$ 1,491,000	\$ 1,570,542	\$ (551,984)	\$ 2,509,558
2014	1,519,000	1,537,826	(547,298)	2,509,528
2015	1,557,000	1,501,627	(541,624)	2,517,003
2016	1,595,000	1,456,998	(534,891)	2,517,107
2017	998,000	1,408,531	(527,110)	1,879,421
2018-2022	3,234,000	6,562,267	(2,491,038)	7,305,229
2023-2027	3,745,000	5,668,924	(2,178,846)	7,235,078
2028-2032	4,555,000	4,459,748	(1,755,634)	7,259,114
2033-2036	4,920,000	2,862,776	(1,196,694)	6,586,082
2037-2040	6,065,000	837,199	(374,554)	6,527,645
<u>Total</u>	<u>\$ 29,679,000</u>	<u>\$ 27,866,438</u>	<u>\$ (10,699,673)</u>	<u>\$ 46,845,765</u>

The financial statements reflect an amount to be provided for debt totaling \$31,134,224. This amount includes the principal balance due of the bonds payable of \$29,679,000, plus accrued interest on the bonds of \$7,526, plus the compensated absences payable of \$1,447,698. For the fiscal year ended November 30, 2012, the County recognized \$1,532,050, in interest expense. The County also received \$552,698 of interest subsidy payments as a participant in the Build America Bonds program and the Recovery Zone Economic Development Bond program. The net interest expense after the subsidy payments totaled \$979,352. The bond and interest payments for the insurance bonds are generally liquidated through the Self-Insurance Bond Fund. The Jail Debt Service Fund is utilized for bond principal and interest payments for the BAB's and RZEDB related bond issues. Compensated absences are generally liquidated through the General Fund. The employer portion of social security taxes, Medicare taxes and IMRF contributions on the compensated absences are generally liquidated through the IMRF Fund.

NOTE 7: OPERATING LEASE

The Williamson County Government has entered into an operating lease with the Public Building Commission of Williamson County to lease office space in the County Courthouse, Administration Building and Annex Building. This lease agreement calls for annual payments adequate to cover operating and maintenance costs of all of the structures. Per Statute, the annual lease payments are in the form of a tax levy. As of November 30, 2012, a lease extension had been approved. It is expected the County's minimum future lease payments will be at least \$1,100,000 annually. The County Board currently levies a tax sufficient to pay this annual lease payment.

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS**Illinois Municipal Retirement Fund (Defined Benefit Pension Plan)**

Williamson County contributes under three separate Illinois Municipal Retirement Fund accounts: Sheriff's Law Enforcement Personnel (SLEP), Elected County Officials (ECO), and for all other covered county employees (Regular). The County's elected Sheriff is included in the Elected County Officials (ECO) account.

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONTINUED)

Plan Description

Williamson County'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 County's plan is affiliated with the Illinois Municipal Retirement Fund, an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the employees participating in Regular IMRF are required to contribute 4.5% of their annual covered salary. SLEP and ECO members are required to contribute 7.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2012 used by the employer was 11.47% of annual covered payroll for Regular, 21.89% for SLEP and 25.79% for ECO. The County's contribution rate for Regular for calendar year 2012 was 11.36%. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

For fiscal year ending December 31, 2012, Williamson County's actual contributions for pension costs were \$1,072,486. for Regular IMRF, \$380,506. for SLEP, and \$152,479. for ECO. Its required contribution for the fiscal year ending December 31, 2012 was \$1,082,871 for Regular IMRF.

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

Actuarial Valuation Date		Annual Pension Cost (APC)	Percentage of APC Contributed		Net Pension Obligation
<u>Regular</u>					
12/31/2012	\$	1,082,871	99%	\$	0
12/31/2011	\$	1,010,832	91%	\$	0
12/31/2010	\$	964,365	86%	\$	0
<u>SLEP</u>					
12/31/2012	\$	380,506	100%	\$	0
12/31/2011	\$	299,079	116%	\$	0
12/31/2010	\$	353,553	95%	\$	0
<u>ECO</u>					
12/31/2012	\$	152,479	100%	\$	0
12/31/2011	\$	137,148	116%	\$	0
12/31/2010	\$	150,835	100%	\$	0

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

NOTE 8: PENSION AND RETIREMENT FUND COMMITMENTS (CONCLUDED)

The required contribution for 2012 was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010 included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the IMRF assets for all plan types was determined using techniques that spread 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 County Regular IMRF Plan, SLEP IMRF Plan, and ECO IMRF Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The employer plan's unfunded actuarial accrued liability at December 31, 2010 is being amortized as a level percentage of projected payroll on an open 30 year basis for all three County plans.

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the County's plans were funded as follows:

Regular IMRF	77.60% funded
SLEP IMRF	53.26% funded
ECO IMRF	81.29% funded

As of December 31, 2012, the actuarial accrued liabilities for benefits for the County's plans were:

Regular IMRF	\$ 24,886,777.
SLEP IMRF	\$ 7,073,858.
ECO IMRF	\$ 3,042,009.

As of December 31, 2012, the actuarial values of assets for the County's plans were:

Regular IMRF	\$ 19,312,411.
SLEP IMRF	\$ 3,767,219.
ECO IMRF	\$ 2,472,786.

As of December 31, 2012, the underfunded actuarial accrued liabilities (UAAL) for the County's plans were:

Regular IMRF	\$(5,574,366.)
SLEP IMRF	\$(3,306,639.)
ECO IMRF	\$(569,223.)

As of December 31, 2012, the covered payrolls for the County's plans were:

Regular IMRF	\$ 9,440,895.
SLEP IMRF	\$ 1,738,264.
ECO IMRF	\$ 591,233.

As of December 31, 2012, the ratios of the UAAL to the covered payroll for the County's plans were:

Regular IMRF	59 %
SLEP IMRF	190%
ECO IMRF	96%

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

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

NOTE 9: EMPLOYEES' INSURANCE

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

NOTE 10: DEFICIT FUND BALANCES

Fund balance deficits reported in the governmental fund financial statements are as follows:

<u>Fund Name</u>	<u>November 30, 2012</u>
Workmen's Compensation	(222,440)
General Assistance	(92,737)
<u>Total</u>	<u>\$ (315,177)</u>

NOTE 11: FEDERAL AND STATE GRANTS

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

NOTE 12: CONTINGENCIES AND CONTINGENT LIABILITIES

The County is the named defendant in several lawsuits and potential actions requesting actual and punitive damages. The lawsuits and actions are not at a stage to determine the range of potential loss, if any. The County carries liability and excess liability insurance coverage. Until the range of potential loss is determined, the amount of loss to the County cannot be determined.

Significant losses of tangible property are covered by the County's liability insurance provider, ICRMT. The County has a \$500,000 deductible each year. The County has established a fund, the ICRMT Self-Insurance fund to cover any deductible related expenses. This fund is replenished each year with an approved tax levy. The balance in the ICRMT Self-Insurance Fund as of November 30, 2012 was \$353,137.

The County is self-insured for its major medical employee health insurance plan. The County is exposed to \$100,000. stop loss per employee under the current provisions of the plan. Any major medical costs above \$100,000. per person are covered by an excess coverage carrier. The County has had on average two employees per year for the last three years exceed the stop loss coverage amount of \$100,000. per person. During the year ending November 30, 2012, the County switched to a premium-based plan from the self-insurance plan for major medical coverage.

NOTE 13: PUBLIC ENTITY RISK POOLS

For the fiscal year ended November 30, 2012, Williamson County Government participated in two separate public entity risk pools for its workmen's compensation and liability insurance coverages. The first public entity risk pool was the Illinois Counties Insurance Trust (ICIT). The County was a member of (ICIT) for the time period September 1, 2008 through August 31, 2009. Effective September 1, 2009, the County became a member of another public entity risk pool named the Illinois Counties Risk Management Trust (ICRMT). As of November 30, 2012, the County remained a member of ICRMT. The County is also responsible for

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

continuing to make assessment payments to ICIT until all of the outstanding claims filed in previous years are settled. Information for both public entity risk pools follow. While not an active member of ICIT, the County is still liable for amounts due for unsettled claims that were incurred prior to August 31, 2009. The anticipated completion date of all claims is August 31, 2017.

ILLINOIS COUNTIES INSURANCE TRUST (ICIT)

The information presented for ICIT is as of August 31, 2012, which is the latest information available as of the date of this report.

Description of the Trust

The Illinois County Insurance Trust - Recapitalization Fund 2001 was created during the fiscal year ended August 31, 2000. The counties that have remained as members of the recapitalized trust are as follows:

<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>	<u>Fiscal</u> <u>Year</u>	<u>Illinois</u> <u>County</u>
2000	Bond	2001	Edwards
2000	Clinton	2001	Cumberland
2000	Monroe	2001	Jersey
2000	Randolph	2001	Christian
		2001	Williamson

The Recapitalized Trust operates as a joint self-insurance pool, and also previously purchased insurance policies. The Trust actively covered it' county members for claims incurred from inception in fiscal year 2000 to August 31, 2009, when a successor trust (Recapitalized Fund 2009) was formed, and will remain active until the last claims from that period are satisfied and closed.

The Recapitalized Trust operates pursuant to the Local Government and Governmental Employees Tort Immunity Act, Illinois Compiled Statutes Chapter 45 and the Intergovernmental Cooperation Act, Illinois Compiled Statutes Chapter 5.

Self-insurance coverage provided by the Recapitalized Trust include general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In addition to insurance protection, the Trust provides risk management services with emphasis on loss control, claims administration and management information services.

The Recapitalized Trust is funded through contributions by its member counties when they chose to remain as members. The contribution was determined by the Trustees, on the basis of coverage provided.

The individual counties issued general obligation and alternate revenue bonds to meet its obligations to remain in the Fund.

Claims incurred by the member counties are filed with a third party administrator, which has contracted to perform claims adjustment and other insurance services.

This fund also pays expenses incurred in the administration of the Recapitalized Trust and insurance coverage of the claims incurred subsequent to August 31, 2001.

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

The remaining net assets deficit of the original Trust funding was closed into the Recapitalized Trust during fiscal year 2009.

A separate Recapitalization Fund 2009 contains the recapitalization bond contributions by the six member counties that chose to remain members for the Trust after August 31, 2009. This fund pays expenses incurred in the operation of the Trust and claims incurred subsequent to August 31, 2009. These activities are reported separately in a separate report so as to distinguish between the two combinations of member counties.

Summary of Significant Accounting Policies

The accounting policies of the Illinois County Insurance Trust – Recapitalization Fund substantially conform to accounting principles generally accepted in the United States of America as applicable to governments. The Recapitalized Trust's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Revenue Recognition:

Income is recognized as revenue for the remaining member counties as received. Premiums are collected and recognized as revenue in the period for which insurance protection is provided. Premium amounts are determined by the Trustees in accordance with the Recapitalized Trust agreement. All policies expire on August 31, the fiscal year end of the Recapitalized Trust.

B. Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

C. Claims Reserves and Losses Due to Claims:

The estimated liability for unpaid losses and loss expense is based upon claim adjusters' evaluations and other estimates of claims reported developed on the basis of past experience by the third party administrator and other outside consultants. The methods of developing such estimates and establishing the resulting reserves are continually reviewed and updated by the third party administrator and outside consultants. Any adjustments resulting there from are reflected in operations.

Claims expense is net of related payments from member counties and insurance providers and the change in the claims reserves.

In accordance with the Recapitalized Trust Agreement, cumulative unpaid losses and loss expenses, which may exceed the fund balances may result in additional assessments levied to the member counties.

Through the fiscal year ended August 31, 2012, the cumulative claims activity in the Trust is as follows:

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

Policy Year	Claims Paid	Claims Reserved	Total Incurred
1995	\$ 27,344	\$ 137,473	\$ 164,817
2000	164,718	80,687	245,405
2002	1,170,730	-	1,170,730
2003	1,921,519	22,987	1,944,506
2004	2,843,105	261,244	3,104,349
2005	2,528,167	257,082	2,785,249
2006	1,389,179	234,357	1,623,536
2007	1,188,440	3,183	1,191,623
2008	1,467,987	131,259	1,599,246
2009	2,055,755	163,585	2,219,340
Total	\$ 14,756,944	\$ 1,291,857	\$ 16,048,801

ILLINOIS COUNTIES RISK MANAGEMENT TRUST

The audited information presented for ICRMT is as of November 30, 2012, which is the latest information available as of the date of this report.

Summary of Significant Accounting Policies

The financial statements of the Illinois Counties Risk Management Trust (ICRMT) are prepared in accordance with U.S. generally accepted accounting principles applicable to public entity risk pools as promulgated by the Governmental Accounting Standards Board in GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* as amended by GASB Statement No. 30, *Risk Financing Omnibus*. The following is a summary of the significant accounting policies and philosophies of the ICRMT.

Trending Approach and Philosophy

The ICRMT utilizes independent actuaries to assist in the forecasting of ultimate incurred as well as unreported losses. These independent actuaries review all loss data relative to the program. Historical analysis along with industry trends are brought together to establish a range in which the expected losses should fall for the fiscal year under review.

Traditionally, the ICRMT has maintained a conservative position with regard to the actuarially recommended range to be used for expected ultimate and unreported losses. This conservative approach has enabled the ICRMT to maintain a relatively level loss evaluation with typically less than a 10% swing, up or down, in the restatement of previous years losses. For fiscal year ended 2012, the ICRMT executive board has chosen an ultimate loss level less than the midpoint between the expected and high loss reserves suggested by the actuaries. The claims development and closing results as such are based on the reserving practices that have been in place for the past several years and the ultimate results achieved as claims have closed. Improving underwriting results each of the past 5 years further comfort the board in review of the reserves.

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

Reporting Entity

The ICRMT was organized on January 1, 1983 as a group worker's compensation self-insurer pursuant to the terms of the State of Illinois Worker's Compensation Law under Illinois Compiled Statutes (ILCS) to administer a program of self-insurance for selected counties in the State of Illinois. In 1996, the ICRMT expanded the services that it provides to its membership by offering a risk pooling program for the purposes of covering property and casualty losses for its members. In addition, during 1996, the ICRMT approved allowing non-county units of local government in the State of Illinois to participate in either the workers' compensation program and/or the property and casualty program.

ICRMT is governed by a Board of Trustees with each member county appointing one Trustee. Annually, the Board of Trustees elects an Executive Board from its members to oversee the day to day operations of the ICRMT. The ICRMT is a jointly governed public entity risk management pool, since no single member can collectively control the ICRMT.

At November 30, 2012, the ICRMT program membership consisted of 241 local governments and other tax based entities.

Use of Estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Unpaid Losses and Loss Adjustment Expenses

The liability for unpaid losses and loss adjustment expenses is based upon management's estimate of the ultimate cost of settling claims, including the effects of inflation and other societal and economic factors, and upon past experience adjusted for current trends. Such amounts are determined actuarially by an independent third party actuary on the basis of claims adjusters' evaluations and other estimates. While management believes that the liability provision is adequate, because of the necessary use of estimates, the ultimate liability may be in excess of or less than the amount provided. Any changes in such estimates are reflected in current operating results when they occur. The liability is presented net of amounts estimated for subrogations, deductibles recoverable, and coverage provided by reinsurers for excess insurers.

Losses and Loss Adjustment Expenses

The ICRMT establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

following represents changes in the liability for unpaid losses and loss adjustment expenses for the ICRMT for the fiscal year ended November 30, 2011 (in thousands):

Unpaid losses and loss adjustment expenses at beginning of period	<u>\$ 55,025</u>
Incurred losses and loss adjustment expenses:	
Provision for insured events of the current period	\$ 28,093
Decrease in provision for insured events of prior years	<u>1,918</u>
Total	<u>\$ 30,011</u>
<u>Payments</u>	
Losses and loss adjustment expenses attributable to insured events	<u>\$ (20,636)</u>
Total unpaid losses and loss adjustment expenses at the end of the period	<u><u>\$ 64,400</u></u>

Schedule of Claims Development

The tables on pages 47 and 48 illustrate how the ICRMT earned premiums (net of reinsurance) and investment income compare to the related costs of the loss (net of loss assumed by reinsurers) and other expense assumed by the ICRMT as of the end of each year for the last ten years. The rows of tables are defined as follows:

1. This line shows ICRMT's incurred claims and allocated claim adjustment expense (both paid and incurred) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
2. This section shows the cumulative amounts paid as of the end of each successive year, 2003 to 2012 for each policy year.
3. This section shows how each policy year's incurred claims increased or decreased as of the end of the successive years, 2003 to 2012. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known.
4. This line compares the latest reestimated incurred claims amount to the amount originally established (line 1) and shows whether this latest estimate of claims cost is greater or less than originally estimated. As data for individual policy years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

ILLINOIS COUNTIES RISK MANAGEMENT TRUST
SCHEDULE OF CLAIMS DEVELOPMENT - WORKER'S COMPENSATION SUBFUND
NOVEMBER 30, 2012
(in thousands of dollars)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1) Estimated incurred claims and expenses, end of policy year	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065	14,989
2) Paid (cumulative as of)										
End of policy year	1,328	1,431	1,191	1,967	2,602	2,658	2,841	2,971	3,761	3,233
One year later	2,972	3,867	3,239	5,833	6,969	6,968	7,814	7,396	7,552	
Two years later	3,541	5,131	4,805	7,461	9,289	8,769	10,251	9,411		
Three years later	4,220	6,364	5,671	9,295	11,366	11,018	11,720			
Four years later	4,094	6,910	6,132	9,080	12,926	11,389				
Five years later	4,382	7,171	6,576	9,342	13,603					
Six years later	4,452	7,050	6,731	9,605						
Seven years later	4,531	7,172	6,762							
Eight years later	4,620	7,171								
Nine years later	4,620									
3) Reestimated incurred claims and expenses										
End of policy year	4,624	5,014	6,675	8,722	11,760	10,409	14,454	13,396	14,065	14,989
One year later	4,624	6,094	6,429	10,187	12,445	12,930	14,592	14,167	15,249	
Two years later	4,629	7,015	6,647	10,517	14,071	12,663	14,202	14,076		
Three years later	4,742	7,367	7,154	10,863	15,311	12,777	14,686			
Four years later	4,429	7,702	6,792	10,146	15,363	12,658				
Five years later	4,810	7,647	6,976	10,262	15,195					
Six years later	4,742	7,343	6,968	10,220						
Seven years later	4,586	7,172	6,974							
Eight years later	4,620	7,171								
Nine years later	4,620									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	(4)	2,157	299	1,498	3,435	2,249	232	680	1,184	-

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONTINUED)

ILLINOIS COUNTIES RISK MANAGEMENT TRUST
SCHEDULE OF CLAIMS DEVELOPMENT - PROPERTY AND CASUALTY SUBFUND
NOVEMBER 30, 2012
(in thousands of dollars)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
1) Estimated incurred claims and expenses, end of policy year	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371	13,104
2) Paid (cumulative as of)										
End of policy year	1,065	735	2,192	1,603	872	1,330	2,412	1,901	2,281	2,438
One year later	1,564	1,247	1,875	2,470	1,484	2,862	3,676	3,217	3,497	
Two years later	2,074	2,212	2,472	3,816	2,326	4,720	5,630	4,594		
Three years later	2,716	2,672	3,676	4,885	3,777	6,117	7,550			
Four years later	2,731	3,057	4,217	5,120	4,397	6,806				
Five years later	3,103	3,852	4,562	5,491	4,659					
Six years later	2,789	3,541	4,621	5,539						
Seven years later	2,732	3,749	4,685							
Eight years later	2,752	3,773								
Nine years later	2,741									
3) Reestimated incurred claims and expenses										
End of policy year	2,640	3,336	5,420	6,715	5,117	10,721	10,623	8,844	10,371	13,104
One year later	2,954	3,329	4,566	7,794	6,566	8,994	10,743	12,469	12,178	
Two years later	3,366	4,204	4,826	7,604	4,948	8,917	12,497	11,760		
Three years later	3,658	3,785	5,745	6,294	5,412	8,200	11,655			
Four years later	3,242	4,001	5,196	5,920	5,482	8,248				
Five years later	3,454	4,407	4,745	6,412	5,416					
Six years later	3,024	3,905	4,936	6,111						
Seven years later	2,732	3,783	4,924							
Eight years later	2,752	3,773								
Nine years later	2,741									
4) Increase (decrease) in estimated incurred claims and expense from end of policy year	101	437	(496)	(604)	299	(2,473)	1,032	2,916	1,807	-

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

NOTE 13: PUBLIC ENTITY RISK POOLS (CONCLUDED)

An audited balance sheet as of November 30, 2012 as released by ICRMT reflected the following balances:

Unpaid losses and loss adjustment expenses	\$	64,400,000
Deferred premium revenue		7,084,871
Due to others		85,799
Accrued expenses		58,685
Due to members		<u>213,542</u>
 <u>Total Liabilities</u>	 \$	 71,842,897
 Policyholders' Surplus		 9,513,095
 <u>Total Liabilities and Policyholders' Surplus</u>	 \$	 <u>81,355,992</u>

NOTE 14: GENERAL LEDGER CASH OVERDRAFTS

The following funds had general ledger cash overdraft balances as of November 30, 2012.

<u>Fund Name</u>	<u>November 30, 2012</u>
Court Security Fund	\$ (6,921)
Workmen's Compensation	(223,128)
<u>Total</u>	<u>\$ (230,049)</u>

NOTE 15: INTERFUND TRANSFERS

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

All other interfund transfers made during the fiscal year ended November 30, 2012 are also listed below:

Combined Interfund Transfers - Fund Financial Statements and Agency Funds:

Total Transfers In Presented in the Fund Financial Statements		\$ 7,675,354
Transfers In - Agency Funds		86,437
Transfers In - Proprietary Funds		<u>2,665,887</u>
 <u>Total Transfers In</u>		 <u>\$10,427,678</u>

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

NOTE 15: INTERFUND TRANSFERS (CONTINUED)

Total Transfers Out Presented in the Fund Financial Statements	\$ 8,818,672
Transfers Out - Agency Funds	1,559,381
Transfers Out - Proprietary Funds	<u>49,625</u>
 <u>Total Transfers Out</u>	 <u>\$10,427,678</u>

Interfund activity, where applicable, has been eliminated from the Government-wide Statement of Activities.

A detail of the interfund transfers by fund is as follows:

Fund Name	Transfer From	Transfer To
	\$	\$
Assessor's Mapping	-	153,684
Capital Improvement Trust Fund	-	279,062
Capital Projects Fund	14,984	-
Circuit Clerk Fees Fund	1,463,208	-
Computer and Photo Fund	-	50,232
County Clerk Fees Fund	1,017,034	96,173
County Clerk Tax Redemption	89,345	-
County Highway General Fund	-	157,795
Debt Service Trust	900,000	-
Employees' Insurance Fund	-	2,532,795
Federal Aid Matching Fund	-	211,448
Geographic Information Systems	-	12,989
General Assistance Fund	-	150,442
General Fund	4,218,392	3,141,047
General Fund Reserve Trust	-	59,110
Gravel Road Tax Fund	-	94,519
Illinois Municipal Retirement Fund	8,500	-
Indemnity	54,000	-
Jail Construction Fund	456,850	-
Jail Debt Service Fund	-	2,456,850
Liability Insurance Fund	1,000	-
Liquor License Fingerprint	-	1,450
Married Family Domestic Violence Fund	-	2,200
Mobile Home Trust Fund	6,828	-
Motor Fuel Tax Fund	491,418	53,231
Recycling Trust	-	20,000
Rental Housing Trust	-	12,364
Retiree Health Insurance Fund	41,125	133,092

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

NOTE 15: INTERFUND TRANSFERS (CONCLUDED)

<u>Fund Name</u>	<u>Transfer From</u>	<u>Transfer To</u>
Self Insurance Bond Fund	\$ 480,000	\$ -
Sheriff's Donation Trust	57,907	-
Sheriff's Fees Fund	447,124	-
Shooting Range Trust	-	57,907
States Share Rental Housing	-	84,988
Township Bridge Fund	3,490	30,047
Unit Motor Fuel	425,491	230,940
Unit Road and Bridge Fund	193,471	220,630
Unit Special Bridge Fund	47,511	162,771
Vital Records	-	21,912
Workman's Compensation Fund	10,000	-
Total	<u>\$ 10,427,678</u>	<u>\$ 10,427,678</u>

The transfers into the General Fund were fines and fees collected during the fiscal year each month by various offices and were turned over each month. The County Clerk's Fees Fund also transfers monthly fees to other smaller funds in addition to the General Fund. The transfers between the Highway Funds were to reimburse for cost sharing expenses. The transfers from the Retiree Health Insurance Fund were made to the Employee Health Insurance Fund for the required employer share of the monthly health insurance premiums. The General Fund transferred funds to the Employee Health Insurance Fund to cover the cost of employee health insurance, funds to the General Fund Reserve Trust for stabilization funds, funds to the Capital Improvement Trust for capital items, funds to the Jail Debt Service Trust for upcoming debt service payments on the jail bonds, and funds to the Retiree Health Insurance Fund for the required contributions in the year of retirement. The Workman's Compensation Fund, IMRF Fund, Liability Insurance Fund, County Highway General Fund, Illinois Municipal Retirement Fund, and Self-Insurance Bond Fund all made transfers into the General Fund for expense reimbursements.

NOTE 16: REVENUES RECEIVED FROM THE STATE OF ILLINOIS

The County received payments from the State of Illinois during the year ended November 30, 2012. Because the County does not impose the following taxes, these payments received are classified as Operating Grants and Contributions in the Government-wide Statement of Activities. The type and amount of payments recorded during the fiscal year ended November 30, 2012 are as follows:

<u>Type</u>	<u>Amount</u>
Sales Tax & Supplemental Sales Tax	\$ 2,504,862
Income Tax	2,083,605
Personal Property Replacement Tax	577,162
Use Tax	325,020
Motor Fuel Tax Allotments	1,583,798
Inheritance Tax	26,539
Total received from the State of Illinois	<u>\$ 7,100,986</u>

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

NOTE 17: DEFERRED COMPENSATION PLANS

The County offers its employees a deferred compensation plan (NACO) created in accordance with IRC Section 457. The deferred compensation plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

The employees in the States Attorney's Office also have a LIUNA Industrial Pension deferred compensation plan collectively bargained in the current agreement. Under the collective bargaining agreement, the employees in the States Attorney's Office have a specified percentage of salary deferred and forwarded to the plan. The LIUNA Industrial Pension Fund specifies the applicable percentages to be withheld from the employees' pay. The collective bargaining agreement states that the County is not required to provide an employer match. The deferred compensation plan permits the States Attorney's employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) held in trust for the exclusive benefit of employees. As the County does not have fiduciary responsibility for these assets, the trust account and related liability are not included in the accompanying basic financial statements.

NOTE 18: INVENTORY

The major components of inventory as of November 30, 2012 consisted of:

<u>Highway Department</u>	<u>Amount</u>
Salt and cinders	\$ 499,250
Rock	702,014
<u>Total Highway Department</u>	<u>\$1,201,264</u>
<u>County Clerk</u>	
Document Stamps	\$ 36,948
<u>Total County Clerk</u>	<u>\$ 36,948</u>
<u>EMA</u>	
EMA Radios	\$ 1,977
<u>Total EMA</u>	<u>\$ 1,977</u>
<u>Total Inventory</u>	<u>\$1,240,189</u>

NOTE 19: RESTRICTED NET ASSETS

Restricted net assets consists of balances reserved for funds that are restricted by state statutes, local ordinances, or grant agreements. If the derivative of a fund is a state statute, local ordinance or grant agreement, the net assets of the fund will be disclosed as restricted in the Government-wide Statement of Net Assets and the Governmental Funds Balance Sheet.

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

NOTE 20: INSURANCE EXPENSE

As disclosed in Note 13 to the basic financial statements, the County participated in the Illinois Counties Insurance Recapitalization Trust through August 31, 2009. The County received coverages for general liability, automobile liability, police and professional liability, public official liability, workers' compensation and employers' liability, automobile physical damage, property damage, inland marine, and excess coverage for liabilities and risks previously noted. In order to participate in the Recapitalization Trust, the County was required to issue General Obligation Bonds in the amounts of \$7,620,000 and \$1,360,000. The County makes semi-annual bond payments on this debt. The interest portion of these payments is recognized as interest expenses in the Government-wide Statement of Activities in the year paid or accrued. The principal portion of these payments reduces the liability for debt in the Government-wide Statement of Net Assets in the year paid. Amounts recognized as insurance expense through general and administrative expense in the Government-wide Statement of Activities include the change in net assets available to Williamson County Government as per the Recapitalization Trusts' audited financial statements. For the year ended August 31, 2012, the net assets available to Williamson County Government were \$66,291.

Subsequent to August 31, 2009, Williamson County Government began participating in the Illinois Counties Risk Management Trust. The County is liable for a \$500,000 deductible each year for workmen's compensation and general liability claims. In addition, there are also insurance premiums to be paid on coverages above and beyond the \$500,000 deductible. Any charges against the deductible and all insurance premiums paid will be expensed as insurance expense in the County's Government-Wide financial statements as of November 30, 2012. Expenses paid for insurance premiums and deductible expenses for the year ended November 30, 2012 are reported as insurance expense

NOTE 21: CAPITAL CONSTRUCTION PROJECT

During the fiscal year ended November 30, 2012, the County completed construction of a new Williamson County Jail. The need for a new jail was demonstrated by the overpopulation of the previous jail for a number of years. Also, the location of the current jail on the 3rd floor of the current Courthouse has proven to be detrimental to the 1st and 2nd floors of the current Williamson County Courthouse.

NOTE 22: POST EMPLOYMENT BENEFIT PLANS

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

From an accrual accounting perspective, the cost of postemployment healthcare benefits, like the cost of pension benefits, should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45, the County recognizes the cost of postemployment healthcare in the year when the employee retires and each year thereafter while a

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

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

participant on the plan. The County reports the accumulated liability and provides information useful in assessing potential demands on the County's future cash flows.

The following are the significant accounting policies followed by the Williamson County Government's Retiree Health Insurance Plan (the Plan):

Basis of Accounting - The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Expenses are recorded when the liability is incurred and revenues are recorded in the accounting period in which they are earned and become measurable. Employee and employer contributions are established as a percentage of health insurance premiums and are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits are recognized when due and payable in accordance with terms of the Plan.

Plan Assets - Plan assets are reported at fair value. Net investment income includes interest income. The Plan is authorized to invest in eligible investments as approved by the County Treasurer's investment policy. The investment policy provides for investments in low risk investments, such as certificates of deposit, interest bearing checking accounts, money market accounts and U.S. Treasuries. At November 30, 2012, the Plan held \$334,370 of cash and cash equivalents in an interest bearing checking account. The funds were properly collateralized.

Measurement of Actuarial Information - Williamson County Government has elected to calculate information of an actuarial nature using the alternative measurement method permitted by GASB Statement No. 43 for single-employer plans with fewer than one hundred employees.

Plan Description - The County's Retiree Health Insurance Plan is a single-employer defined benefit post-employment healthcare plan administered by the County. The County provides medical insurance benefits to eligible retirees and their spouses. The plan is presented in the Williamson County Government's financial statements as an Internal Service Fund.

Funding Policy - The contribution requirements of plan members and the County are established and may be amended by County's resolution establishing the Retiree Health Insurance Plan. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the resolution establishing the Retiree Health Insurance Plan. For the fiscal year ended November 30, 2012, the County contributed \$133,092. to the plan. Plan members receiving benefits are required to make monthly contributions to the plan in accordance with the plan contribution schedule adopted with the resolution adopting the Retiree Health Insurance Plan. A complete copy of the resolution adopting the Retiree Health Insurance Plan can be located in the County Commissioner's Office.

Funded Status- As of November 30, 2012, the accrued liability for benefits was \$398,222, and the value of assets was \$334,370, resulting in an unfunded accrued liability of \$63,852 and a funded ratio of 84 percent. The covered expenses of the plan for the year ended November 30, 2012 were \$41,125.

Methods and Assumptions- The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend.

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

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Basic requirements of the Plan

- 1) The employee must be age 55 (age 50 for SLEP and ECO SLEP members) upon making the election for Retiree Health Insurance Coverage.
- 2) The employee must be covered on the County's Health Insurance Plan immediately prior to making the election for Retiree Health Insurance Coverage.
- 3) The employee must have completed 10 years of continuous or non-continuous service in one or more County Department(s).
- 4) The employee must be an employee of Williamson County Government and not of any component unit, related organization, or other affiliated group.
- 5) The employee must sign an irrevocable statement of retirement and an irrevocable election for Retiree Health Insurance. The irrevocable statement of retirement and irrevocable election for Retiree Health Insurance must include the employee's name, current position, current office, year(s) of service in current position, year(s) of service in any other County positions, effective date of retirement, requested effective date of Retiree Health Insurance, the employee's Medicare eligibility date, and the current Office Holder's signature of understanding. The irrevocable statement of retirement and the irrevocable election for Retiree Health Insurance are both required to be notarized within one month prior to submission for benefits.
- 6) Employees electing Retiree Health Insurance will be eligible to continue coverage only with the plan (single, single/spouse, single/family) that was in effect as of the date of the election for Retiree Health Insurance benefits. If there is a change in family status after the election date, (i.e. death of spouse), the employee will be allowed to decrease coverage from family to single, family to single/spouse, or single/spouse to single. Under no circumstances can the employee increase coverage from single to single/spouse, single to family, or single/spouse to family.

Premium contributions – under the age or other provision for Medicare coverage

The County agrees to pay a percentage of each employee's monthly health insurance premium up to a maximum of \$500 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements, obtain continued County Health Insurance by paying the employee's portion of premiums according to the rate schedule in the plan document.

Premium contributions – over the age or other provision for Medicare coverage

Upon becoming eligible for Medicare at age 65 or another age, whether as of the employee's retirement date or a date subsequent to retirement, the retiree shall use Medicare as his or her primary medical insurance and

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

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

prescription drug provider. The retiree may elect to obtain secondary coverage by continuing coverage under the County's Group Health Insurance Plan. Upon retirement or upon the employee's Medicare eligibility date, the employee must provide the County a copy of his or her Medicare card and must submit the appropriate forms to notify Medicare and the County's medical insurance provider notifying each plan of the change of Medicare to the primary provider and the County's medical insurance provider to the secondary insurance provider.

The County agrees to pay a percentage of each employee's monthly secondary health insurance premium up to a maximum of \$200 per month per employee. The percentages will vary according to employment longevity. Employees, who meet the eligibility requirements and have reached the age of Medicare eligibility, may obtain continued County Health Insurance by paying the employee portion of secondary premiums according to the rate schedule in the plan document.

Other Plan Provisions

- 1) This plan is expressly provided for retired employees of the County. Therefore, premium schedules will be based on the retired employee's age and length of service.
- 2) The County does not intend for the plan resolution to be in contradiction with any Federal, State or Local Laws pertaining to employee health insurance provisions or any current collective bargaining agreements in place at the time of the passing of the plan resolution.
- 3) The County reserves the right to change health insurance providers and agents depending on the terms and conditions of plans presented to the Board of Commissioners.
- 4) The County reserves the right to submit requests for bids for health insurance providers and agents in accordance with fiscal year planning.
- 5) The attached schedule lists the current health insurance rates that are applicable to the formulas listed above. The amounts payable from the County and the retired Employee will change as the monthly premiums are revised annually by the County's Health Insurance provider. All maximum County rates are fixed until the plan resolution is amended.
- 6) Each eligible retiree will be notified within 60 days of new health insurance rates as dictated by the County Health Insurance provider and of the adjusted employee portion due for continued coverage.
- 7) As this is intended to be a continuation of coverage, all terms and conditions, inclusive of deductibles and out-of-pocket costs, of the County Health Insurance Plan will also apply to Retiree Health Insurance.
- 8) Currently, as per IRS codes and standards, the payment of premiums for Retiree Health Insurance on behalf of retirees is not a taxable event to the employee or to Williamson County for Federal Income Tax, Social Security/Medicare, or State of Illinois tax purposes. However, if the IRS codes or standards change, the County will abide by the most recent IRS codes and standards.
- 9) As the County's Health Insurance Plan's terms and conditions change or if plan participation levels are below cost/benefit ratios, the County reserves the right to amend the plan resolution and/or any provisions, inclusive of termination of the Retiree Health Insurance Plan, and the Retiree Health Insurance Plan benefits. Any amendments to the plan resolution or to any provisions of the Retiree

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

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

Health Insurance Plan will be properly negotiated through collective bargaining procedures prior to adoption of any plan amendments.

- 10) If for any reason the Retiree Health Insurance Plan is terminated, the employees on the plan as of the termination date will continue to receive the benefits stated above up to their respective Medicare eligibility dates. As of the Retiree Health Insurance Plan termination date, no new employees will be eligible to be added to the plan.
- 11) County employees retiring prior to the effective date of the plan resolution are not eligible for Retiree Health Insurance Plan benefits.
- 12) County employees who obtain employment after retiring from the County and are eligible for health insurance coverage with another employer must notify the County Administrator's office immediately. Upon a retiree's eligibility for another employer's health insurance coverage, the retiree's eligibility for the County's Retiree Health Insurance Plan shall terminate.
- 13) A separate interest bearing bank account will be used for the Retiree Health Insurance Plan in order to provide adequate accountability and disclosure. In the year of an employee(s) retirement, any and all savings in salaries and fringe benefits will be reinvested into the health insurance plan(s) maintained by the County for County employees, with the funding emphasis being on the Retiree Health Insurance Plan.
- 14) The County Commissioners' office shall be the administrator for the plan and the County Treasurer shall be the custodian for the funds.

Projection of Future Benefit Payments and Calculation of Present Value of Total Future Benefits to Be Paid

Williamson County Government Retiree Health Insurance Plan

Calculation Date: November 30, 2012

Member	Current Age							Current Age	Current Age
								Total Benefits To Be Paid	Interest Discounted Present Value of Benefits to Be Paid
		2013	2014	2015	2016	2017	2018		
1	81	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 14,400	\$ 14,400
2	59	5,550	5,828	6,119	6,000	6,000	6,000	35,497	33,300
3	75	1,110	1,166	1,224	1,285	1,349	1,416	7,550	6,660
4	64	5,550	2,400	2,400	2,400	2,400	2,400	17,550	20,254
5	57	3,700	3,885	4,079	4,283	4,497	4,722	25,166	22,200
6	61	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
7	60	5,550	5,828	6,119	6,000	6,000	6,000	35,497	33,300
8	58	6,000	6,000	6,000	6,000	6,000	6,000	36,000	36,000
9	53	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
10	74	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400
11	74	2,400	2,400	2,400	2,400	2,400	2,400	14,400	14,400

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

NOTE 22: POST EMPLOYMENT BENEFIT PLANS (CONCLUDED)

12	63	5,550	5,828	6,000	6,000	6,000	6,000	35,378	33,300
13	51	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
14	52	4,810	5,051	5,304	5,569	5,847	6,000	32,581	28,860
15	61	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
16	61	3,700	3,885	4,079	4,283	2,400	2,400	20,747	22,200
17	65	200	-	-	-	-	-	-	1,200
18	62	6,000	6,000	6,000	6,000	2,400	2,400	2,400	36,000
Current Age Total of Benefits to be Paid		\$ 71,940	\$ 70,943	\$ 73,290	\$ 74,724	\$ 66,587	\$ 67,338	\$ 398,222	\$ 418,594

Annual increases in medical care costs:		
2003	2008	3.70%
2004	2009	3.20%
2005	2010	3.40%
2006	2011	3.00%
2007	2012	3.00%
		<u>10 Year Average</u> 3.73%
<i>Source: Bureau of Labor Statistics (www.bls.gov/cpi/tables.htm)</i>		

Assumptions:

- 1) The calculations above are made using a November 30, 2012 date.
- 2) The amounts under columns labels years 2013 - 2018 are the expected annual postemployment health insurance premiums for plan members and their spouses, calculated by adjusting the current-year premium for (a) the effects of assumed healthcare cost inflation, (b) the effects of changes in age and marital status, and (c) the implicit assumption that the premium payments are made each month.
- 3) Upon the retiree attaining the age of 65, the County's plan will become a secondary provider to Medicare.
- 4) Future contribution amounts are calculated with an estimated 5% increase in costs.
- 5) For employees over age 65 or who are otherwise eligible for Medicare, the maximum County contribution is \$200 per month or \$2,400 annually. For employees under age 65 and who are not otherwise eligible for Medicare, the maximum County contribution is \$500 per month or \$6,000 annually.

NOTE 23: GENERAL FUND RESERVE TRUST FUND AND DEBT SINKING FUND

During the fiscal year ended November 30, 2011, the County Board did establish the General Fund Reserve Trust Fund. This fund is to be utilized for stabilization purposes. Also, in the County Board's strategic plan adopted for fiscal years 2012 - 2014, the County Board detailed a goal to obtain \$1,000,000 in stabilization funds. As of November 30, 2012, the cash in the General Fund Reserve Trust totaled \$600,376. In addition, the County Board established a debt sinking certificate of deposit in the amount of \$1,442,000. This debt sinking amount is required as per the bond ordinance for the new jail bonds. The certificate of deposit is currently accounted for as a component of the Jail Construction Fund.

NOTE 24: PRIOR PERIOD ADJUSTMENT

The Government-wide Statement of Net Assets contains a prior period adjustment of \$17,365. This adjustment reflects a prior period correction for fixed asset values.

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

NOTE 25: COMPONENT UNIT DISCLOSURES

The Public Building Commission of Williamson County (the "Commission") was established by resolution of Williamson County Government in 1968, under the provisions of the Illinois Compiled Statutes. The Commission is responsible for the operation and maintenance of the current Williamson County Courthouse, Williamson County Administration Building, Williamson County Annex, Williamson County Jail and the construction or acquisition of future County structures. The Commission operates with five appointed Commissioners.

The accounting policies of the Commission 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 the Public Building Commission are discussed in notes to its financial statements.

Cash and Cash Equivalents

For the purpose of the Commission'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, 2012, the Commission did not have any investments.

Lease Agreements

The Williamson County Government currently has two rental lease agreements as of November 30, 2012. The first rental lease agreement is with Williamson County Government. Williamson County Government currently leases the Williamson County Courthouse, a portion of the Williamson County Annex, Williamson County Administration Building and the Williamson County Jail. The new 20 year lease agreement signed for years beyond 2012, states the annual rental income for 2012 payable 2013 is \$2,500,000 and there can be adjustments each year thereafter. The terms of the lease agreement state that Williamson County Government is responsible for all debt payments associated with the Williamson County Jail. The rental lease payment from Williamson County Government is secured with an annual property tax levy. The lease agreement is for 20 years. The second rental lease agreement is with the University of Illinois Cooperative Extension Service. The University of Illinois Cooperative Extension Service currently leases a portion of the Williamson County Annex. The terms of the upcoming rental payments are: for the year ended June 30, 2012 - \$25,000, for the year ended June 30, 2013 - \$25,000, for the year ended June 30, 2014 - \$25,000.

NOTE 26: SUBSEQUENT EVENT

Subsequent to the year ended November 30, 2012, the Williamson County Circuit Clerk's Office learned three staff members had been accused of participating in a collusion to defraud Williamson County Government. There is an investigation pending. The effect on the financial statements as of November 30, 2012 is unknown as of the date of this report.

REQUIRED SUPPLEMENTARY INFORMATION

**WILLIAMSON COUNTY GOVERNMENT
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF FUNDING PROGRESS
NOVEMBER 30, 2012**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial 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)
Regular						
12/31/2012	\$ 19,312,411	\$ 24,886,777	\$ 5,574,366	77.60%	\$ 9,440,895	59.04%
12/31/2011	18,869,680	24,647,373	5,777,693	76.56%	8,913,865	64.82%
12/31/2010	18,488,709	23,355,863	4,867,154	79.16%	8,815,037	55.21%
On a market value basis, the actuarial value of assets as of December 31, 2012 is \$19,980,412. On a market basis, the funded ratio would be 80.29%.						
SLEP						
12/31/2012	\$ 3,767,219	\$ 7,073,858	\$ 3,306,639	53.26%	\$ 1,738,264	190.23%
12/31/2011	3,198,269	6,394,435	3,196,166	50.02%	1,705,125	187.44%
12/31/2010	3,970,601	6,891,793	2,921,192	57.61%	1,774,864	164.59%
On a market value basis, the actuarial value of assets as of December 31, 2012 is \$3,974,382. On a market basis, the funded ratio would be 56.18%.						
ECO						
12/31/2012	\$ 2,472,786	\$ 3,042,009	\$ 569,223	81.29%	\$ 591,233	96.28%
12/31/2011	2,143,197	2,921,932	778,735	73.35%	578,196	134.68%
12/31/2010	1,899,508	2,741,863	842,355	69.28%	552,307	152.52%

On a market value basis, the actuarial value of assets as of December 31, 2012 is \$2,555,394. On a market basis, the funded ratio would be 84.00%.

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

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)

GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012	November 30, 2012 2nd		
	Original Budget	Amended Budget		
Receipts:				
<u>State of Illinois Tax Revenue and Salary Reimbursements</u>				
Sales tax	\$ 2,300,000	\$ 2,465,246	\$ 2,478,807	\$ 13,561
Income tax	1,483,381	1,903,071	1,903,071	-
Personal property replacement tax	371,000	337,512	337,512	-
Use tax	230,000	310,064	311,169	1,105
Inheritance tax	100	26,000	26,539	539
States Attorney's salary reimbursement	109,130	200,613	200,613	-
Supervisor of Assessment's salary reimbursement	23,253	31,212	31,212	-
Public Defender's salary reimbursement	74,920	116,544	124,868	8,324
<u>U.S. Government Reimbursements</u>				
Emergency management reimbursement	25,000	25,000	26,604	1,604
<u>County Fees, Interest, and Property Tax Receipts</u>				
County general corporate tax levy	4,511,605	4,713,115	4,717,698	4,583
Mobile home taxes	4,800	4,800	-	(4,800)
Payments in lieu of tax	12,000	12,000	18,066	6,066
Interest, penalties and costs - real estate & mobile homes	195,000	195,000	167,879	(27,121)
Interest income - Certificates of Deposit	20,000	20,000	3,139	(16,861)
Interest income - General Fund #702-175-5	5,000	5,000	4,436	(564)
Interest income - Payroll account #801-110-6	350	350	126	(224)
Interest income - Money market #170-287-0	300	300	181	(119)
County Clerk - fees	520,000	520,000	528,885	8,885
Sheriff - fees	85,000	85,000	240,045	155,045
Sheriff - housing of inmates	220,825	220,825	-	(220,825)
Sheriff - civil service fees	55,000	55,000	94,244	39,244
Sheriff - telephone fees	40,000	40,000	44,267	4,267
Sheriff - inmate booking fees	60,000	60,000	-	(60,000)
Circuit Clerk - clerk fees	820,000	820,000	814,580	(5,420)
Circuit Clerk - drug fines	500	500	-	(500)
Circuit Clerk - criminal fees	79,000	79,000	38,482	(40,518)
Circuit Clerk - traffic fines and fees	415,000	415,000	289,001	(125,999)
Circuit Clerk - weight fines	85,000	85,000	84,509	(491)
Treasurer's Tourism administration fees	5,000	5,000	4,426	(574)
States Attorney - fees	22,000	22,000	22,711	711
Public Defender - fees	18,000	18,000	17,102	(898)
Economic development - administration fees	16,041	16,041	22,962	6,921
Animal control fees - municipalities & registration fees	160,000	160,000	160,003	3
Liquor license fees	33,000	33,000	32,293	(707)
Miscellaneous income	25,000	25,000	161,524	136,524
Rent income - land	24,000	24,000	-	(24,000)
Postage reimbursements	250	250	22,317	22,067
Cable franchise fees	9,000	9,000	4,945	(4,055)
Real estate tax CD sales	5,500	5,500	3,750	(1,750)
Rental housing support fees	5,000	5,000	4,661	(339)
Real estate tax overpayments	75,172	150,530	149,794	(736)
Xerox copy fees	10	10	-	(10)
Reimbursement - 1st Judicial Circuit for Lead County Treasurer's services	20,000	20,000	20,000	-
Reimbursement from 911 all dispatch grant salaries	96,000	96,000	96,000	-
<u>Transfers, Reimbursements, and Miscellaneous Receipts</u>				
Transfer in - IMRF Fund	8,500	8,500	8,500	-
Transfer in - Non-Resident/Indemnity Fund	54,000	121,141	54,000	(67,141)
Transfer in - Liability Insurance Fund	1,000	1,000	1,000	-
Transfer in - Workmen's Compensation Fund	10,000	10,000	10,000	-
Transfer in - Highway General Fund for Road & Bridge Secretary	2,000	2,000	2,000	-
Transfer in - Self-insurance Bond & Risk Management Fund	480,000	480,000	480,000	-
Transfer in - Highway General Fund for Accounting Fees	6,000	6,000	6,000	-
Transfer in - Meth Equipment Fund for Overtime	5,500	5,500	-	(5,500)
Transfer in - Salary reimbursements for grants and other services	78,491	78,491	-	(78,491)
Transfer in - Injury prevention fund - fund closing	7,370	7,370	-	(7,370)
Transfer in - Prosecutor Based Victim Assistance - fund closing	202	202	-	(202)
Transfer in - Earfare Bank Account - fund closing	25,679	25,679	-	(25,679)
Transfer in - General Fund Reserve Trust Fund	250,000	-	-	-
Total Receipts	\$ 13,188,879	\$ 14,081,366	\$ 13,769,921	\$ (311,445)

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012 Original Budget	November 30, 2012 2nd Amended Budget		
Disbursements:				
County Clerk:				
Recording and Vital Records				
Services				
County Clerk's salary	\$ 68,088	\$ 68,088	\$ 68,088	\$ -
Regular employees' salaries	306,203	306,203	281,393	24,810
Human Resources Officer	38,764	38,764	38,748	16
Chief County Clerk's stipend	4,500	4,500	4,500	-
Chief County Recorder's stipend	2,500	2,500	2,500	-
Chief Tax Extension Deputy's stipend	2,500	2,500	2,222	278
Total Services	\$ 423,555	\$ 423,555	\$ 397,463	\$ 26,092
Materials				
Stationery and office expenses	\$ 7,600	\$ 7,600	\$ 8,208	\$ (608)
Computer supplies	3,000	3,000	4,564	(1,564)
Travel and conference expenses	1,500	1,500	1,740	(240)
Office holder & employee bond premiums	3,400	3,400	3,063	337
Postage expense	10,000	10,000	9,976	24
Postage machine lease expense	1,975	1,975	1,975	-
Assessor's and Collector's paper	6,500	6,500	5,491	1,009
Total Materials	\$ 33,975	\$ 33,975	\$ 35,017	\$ (1,042)
Elections				
Services				
Election judges' salaries and other expenses	\$ 105,000	\$ 105,000	\$ 115,766	\$ (10,766)
Polling places' rent and cleaning	6,270	6,270	6,080	190
Registration of voters	4,000	4,000	1,205	2,795
Election publication expense	10,500	10,500	11,995	(1,495)
Computer maintenance agreements	56,977	56,977	53,854	3,123
Total Services	\$ 182,747	\$ 182,747	\$ 188,900	\$ (6,153)
Materials				
Ballots and supplies	\$ 72,000	\$ 72,000	\$ 92,876	\$ (20,876)
Total Materials	\$ 72,000	\$ 72,000	\$ 92,876	\$ (20,876)
Total County Clerk	\$ 712,277	\$ 712,277	\$ 714,256	\$ (1,979)
County Treasurer:				
Regular Services				
Services				
Treasurer's salary	\$ 68,088	\$ 68,088	\$ 68,088	\$ -
Deputies' salaries	75,623	75,623	75,623	-
1st Judicial Circuit expenses	17,500	17,500	17,509	(9)
Total Services	\$ 161,211	\$ 161,211	\$ 161,220	\$ (9)
Materials				
Office expenses	\$ 1,600	\$ 1,600	\$ 1,489	\$ 111
Office holder & employee bond premiums	1,800	1,800	1,763	37
Treasurer's travel expenses	2,200	2,200	2,435	(235)
Computer services and forms	8,000	8,000	7,190	810
Treasurer's cellular telephone expenses	800	800	794	6
Total Materials	\$ 14,400	\$ 14,400	\$ 13,671	\$ 729
Tax Collector				
Services				
Deputies' salaries	\$ 72,675	\$ 72,675	\$ 72,675	\$ -
Chief Tax Collector's stipend	4,000	4,000	4,000	-
Postage expense	15,000	15,000	13,407	1,593
Real estate tax collection expenses	21,500	21,500	21,272	228
Total Services	\$ 113,175	\$ 113,175	\$ 111,354	\$ 1,821
Materials				
Office expenses	\$ 2,200	\$ 2,200	\$ 3,101	\$ (901)
Publication expenses	2,500	2,500	1,400	1,100
Total Materials	\$ 4,700	\$ 4,700	\$ 4,501	\$ 199
Total County Treasurer	\$ 293,486	\$ 293,486	\$ 290,746	\$ 2,740
County Sheriff:				
Services - Deputies and Dispatchers				
Sheriff's salary	\$ 68,088	\$ 68,088	\$ 68,088	\$ -
Supervisor of Safety's salary	3,000	3,000	3,000	-
Computer officer's stipend	2,000	2,000	1,997	3

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)

GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS			ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012	November 30, 2012 2nd			
	Original Budget	Amended Budget			
Payroll secretary's stipend	3,500	3,500	3,513	(13)	
Civil process clerk's stipend	2,350	2,350	2,366	(16)	
Civil process server's salary	27,279	27,279	27,282	(3)	
Deputies' salaries	1,201,338	1,201,338	1,231,266	(29,928)	
Deputies' regular overtime	62,500	62,500	61,414	1,086	
Deputies' meth-related overtime	5,000	5,000	-	5,000	
Deputies' incentive pay	17,025	17,025	16,838	187	
Deputies' rank pay	24,000	24,000	22,466	1,534	
Twenty - year Deputies' stipends	7,200	7,200	6,000	1,200	
Deputies' holidays	16,300	16,300	29,563	(13,263)	
Deputies' holiday overtime	35,000	35,000	40,515	(5,515)	
Dispatchers' incentive pay	2,450	2,450	2,413	37	
Dispatchers' rank pay	-	-	-	-	
Twenty - year dispatchers' stipends	-	-	-	-	
Dispatchers' holidays	3,000	3,000	4,627	(1,627)	
Dispatchers' holiday overtime	16,500	16,500	13,406	3,094	
Secretaries' salaries	121,582	121,582	117,362	4,220	
Clerk's salary	25,548	25,548	25,504	44	
Total Services - Deputies and Dispatchers	\$ 1,953,449	\$ 1,953,449	\$ 2,003,885	\$ (50,436)	
Services - Corrections					
Correctional officers' salaries	\$ 1,579,046	\$ 1,579,046	\$ 1,597,727	\$ (18,681)	
Correctional officers' regular overtime	18,800	18,800	13,899	4,901	
Correctional officers' rank pay	8,861	8,861	7,496	1,365	
Correctional officers' holidays	5,200	5,200	8,177	(2,977)	
Correctional officers' holiday overtime	23,600	23,600	32,628	(9,028)	
Jail Cook Supervisor's salary	6,996	6,996	27,871	(20,875)	
Jail Cook's rank pay	250	250	992	(742)	
Part-time Jail Cooks' salaries	7,867	7,867	31,475	(23,608)	
Jail Cooks' holidays and overtime	1,000	1,000	2,028	(1,028)	
Total Services - Corrections	\$ 1,651,620	\$ 1,651,620	\$ 1,722,293	\$ (70,673)	
Materials - Deputies and Dispatchers					
Gasoline expense	\$ 125,000	\$ 125,000	\$ 134,373	\$ (9,373)	
Auto repairs and maintenance	45,000	45,000	54,740	(9,740)	
Sheriff out-of-county travel	2,000	2,000	1,495	505	
Deputy out-of-county travel	13,000	13,000	10,934	2,066	
Deputies' clothing expense	36,000	36,000	32,544	3,456	
Deputies' training expense	32,000	32,000	24,755	7,245	
Office expense	21,000	21,000	15,952	5,048	
Merit board expenses	6,000	6,000	4,463	1,537	
Auxiliary unit expenses	3,500	3,500	2,366	1,134	
Radio room office supplies	5,000	5,000	3,157	1,843	
Total Materials - Deputies and Dispatchers	\$ 288,500	\$ 288,500	\$ 284,779	\$ 3,721	
Materials - Corrections					
Jail supplies	\$ 42,273	\$ 42,273	\$ 42,814	\$ (541)	
Medical aid to prisoners	162,500	162,500	145,247	17,253	
Dieting of prisoners	24,000	24,000	87,670	(63,670)	
Dieting of prisoners - Subcontract services	196,000	196,000	-	196,000	
Correctional officers' clothing	45,500	45,500	31,619	13,881	
Correctional officers' training	40,000	40,000	44,939	(4,939)	
Total Materials - Corrections	\$ 510,273	\$ 510,273	\$ 352,289	\$ 157,984	
Equipment					
Maintenance agreements & equipment leases	\$ 86,995	\$ 86,995	\$ 80,510	\$ 6,485	
Total Equipment	\$ 86,995	\$ 86,995	\$ 80,510	\$ 6,485	
Total County Sheriff	\$ 4,490,837	\$ 4,490,837	\$ 4,443,756	\$ 47,081	
Circuit Clerk:					
Services					
Circuit Clerk's salary	\$ 68,089	\$ 68,089	\$ 68,089	\$ -	
Regular employees' salaries	316,753	316,753	322,769	(6,016)	
Supervisor's salary	35,322	35,322	38,039	(2,717)	
Total Services	\$ 420,164	\$ 420,164	\$ 428,897	\$ (8,733)	
Materials					
Office supplies and expenses	\$ 14,250	\$ 14,250	\$ 12,063	\$ 2,187	
Office holder & employee bond premiums	715	715	715	-	
Circuit Clerk's travel and conference expenses	475	475	-	475	
Publication fees	950	950	771	179	
Total Materials	\$ 16,390	\$ 16,390	\$ 13,549	\$ 2,841	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012 Original Budget	November 30, 2012 2nd Amended Budget	ACTUAL	
	\$	\$	\$	
Total Circuit Clerk	\$ 436,554	\$ 436,554	\$ 442,446	\$ (5,892)
States Attorney:				
Services				
States Attorney's salary	\$ 166,508	\$ 166,508	\$ 166,508	\$ -
Assistant States Attorneys' salaries	476,700	476,700	476,387	313
Assistant States Attorneys' overtime pay	25,150	25,150	26,150	(1,000)
Secretaries' salaries	231,122	231,122	230,868	254
Administrative aid's salary	50,986	50,986	51,967	(981)
Delinquent fine collections clerk's salary	34,566	34,566	34,566	-
Victim Witness Advocate's salary (Mavin Edwards)	17,350	17,350	15,370	1,980
Domestic Advocate salary (Katrina Wolfe)	19,000	19,000	21,255	(2,255)
Juvenile Coordinator's salary (Tammy)	23,520	23,520	18,665	4,855
Juvenile Assistant's salary (Charity)	17,500	17,500	14,216	3,284
Domestic Violence Coordinator's salary (M. Killman)	23,548	23,548	23,548	-
Law clerks expenses	500	500	500	-
Total Services	\$ 1,086,450	\$ 1,086,450	\$ 1,080,000	\$ 6,450
Materials				
Office expenses	\$ 13,000	\$ 13,000	\$ 12,230	\$ 770
Travel expenses	1,000	1,000	1,126	(126)
Conference expenses	-	-	-	-
Witness' fees and travel expenses	3,000	3,000	4,146	(1,146)
Attorney appellate services	20,000	20,000	20,000	-
Registration fees	2,312	2,312	1,944	368
Grand jury expenses	500	500	-	500
Service agreements	13,000	13,000	8,186	4,814
Transcripts	500	500	795	(295)
Westlaw licenses	7,553	7,553	7,807	(254)
Continuing education expenses	2,500	2,500	-	2,500
Computer maintenance agreements	1,132	1,132	1,132	-
Printing and publication expenses	3,500	3,500	6,066	(2,566)
Total Materials	\$ 67,997	\$ 67,997	\$ 63,432	\$ 4,565
Total States Attorney	\$ 1,154,447	\$ 1,154,447	\$ 1,143,432	\$ 11,015
County Coroner:				
Services				
Coroner's salary	\$ 35,301	\$ 35,301	\$ 35,301	\$ -
Deputy Coroner's salary	28,374	28,374	28,374	-
Assistant Coroners' salaries	4,000	4,000	3,970	30
Total Services	\$ 67,675	\$ 67,675	\$ 67,645	\$ 30
Materials				
Office expenses	\$ 1,000	\$ 1,000	\$ 523	\$ 477
Office holder bond expense	300	300	170.00	130
Dues and fees	350	350	350	-
Medical expenses	49,000	49,000	56,959	(7,959)
Jury fees	-	-	-	-
Training	1,500	1,500	1,451	49
Auto expenses	3,000	3,000	2,746	254
Communication expenses	2,500	2,500	1,871	629
Morgue operating expenses	5,400	5,400	5,162	238
Total Materials	\$ 63,050	\$ 63,050	\$ 69,232	\$ (6,182)
Total County Coroner	\$ 130,725	\$ 130,725	\$ 136,877	\$ (6,152)
Regional Office of Education:				
Services				
Secretaries' salaries	\$ 85,971	\$ 85,971	\$ 85,970	\$ 1
Total Services	\$ 85,971	\$ 85,971	\$ 85,970	\$ 1
Total Regional Office of Education	\$ 85,971	\$ 85,971	\$ 85,970	\$ 1
Circuit Court:				
Services				
Medical and psychiatric examinations	\$ 10,000	\$ 10,000	\$ 6,350	\$ 3,650
Circuit Judge's salary assessment	3,400	3,400	3,223	177
Court appointed attorneys	40,000	40,000	62,077	(22,077)
Judicial secretaries', bailiffs', and clerks' salaries	122,954	122,954	122,949	5
Judicial secretaries' stipends	12,000	12,000	12,000	-
Jury Commissioners' salaries	6,000	6,000	6,000	-
Contract public defenders	107,000	107,000	102,583	4,417
Total Services	\$ 301,354	\$ 301,354	\$ 315,182	\$ (13,828)

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)

GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012 Original Budget	November 30, 2012 2nd Amended Budget		
Materials				
Office supplies - judges and court reporters	\$ 3,000	\$ 3,000	\$ 2,749	\$ 251
Training and conference expenses	500	500	-	500
Chief Judge's expenses	500	500	430	70
Juror fees	30,000	30,000	33,571	(3,571)
Dieting of jurors	4,500	4,500	4,515	(15)
Jury commission supplies	500	500	183	317
Juvenile detention services	40,000	40,000	71,754	(31,754)
Transcripts	2,500	2,500	5,811	(3,311)
Interpreter fees	3,000	3,000	4,083	(1,083)
Total Materials	\$ 84,500	\$ 84,500	\$ 123,096	\$ (38,596)
Total Circuit Court	\$ 385,854	\$ 385,854	\$ 438,278	\$ (52,424)
Public Defender:				
Services				
Public Defender - lead defender	\$ 149,857	\$ 149,857	\$ 153,066	\$ (3,209)
Public Defenders' salaries	186,682	186,682	167,317	19,365
Administrative assistants' salaries	127,673	127,673	127,169	504
Secretaries' stipends	8,000	8,000	6,000	2,000
Total Services	\$ 472,212	\$ 472,212	\$ 453,552	\$ 18,660
Materials				
Office expenses	\$ 9,000	\$ 9,000	\$ 12,092	\$ (3,092)
Records destruction expense	400	400	242	158
Witness' fees and travel expenses	1,000	1,000	534	466
Public Defenders' travel expenses	1,000	1,000	908	92
Law clerks and investigators	800	800	366	434
Registration fees	1,156	1,156	242.00	914
Continuing education expenses	2,500	2,500	-	2,500
Total Materials	\$ 15,856	\$ 15,856	\$ 14,384	\$ 1,472
Total Public Defender	\$ 488,068	\$ 488,068	\$ 467,936	\$ 20,132
County Supervisor of Assessments:				
Services				
Supervisor's salary	\$ 66,028	\$ 66,028	\$ 66,028	\$ -
Supervisor's stipend	2,000	2,000	2,000	-
Assistant's stipend	4,000	4,000	4,000	-
Assessor's office employees' salaries	419,805	419,805	419,960	(155)
Board of Review secretary's stipend	3,500	3,500	3,500	-
GIS mapping coordinator stipend	3,500	3,500	3,115	385
GIS mapping assistant stipend	2,000	2,000	2,385	(385)
Deed clerk's stipend	1,500	1,500	1,500	-
CIAO Bonuses	1,250	1,250	1,250	-
Total Services	\$ 503,583	\$ 503,583	\$ 502,488	\$ 1,095
Materials				
Clothing Expense	\$ 750	\$ 750	\$ 750	\$ -
Office expenses	8,000	8,000	8,229	(229)
Publication expenses	10,000	10,000	1,584	8,416
Copy machine expenses and supplies	3,000	3,000	2,973	27
Computer forms expense	3,500	3,500	3,453	47
Computerized assessment expenses	2,550	2,550	2,900	(350)
Reassessment materials and supplies expenses	2,000	2,000	1,719	281
Auto expenses	9,000	9,000	8,397	603
Continuing education expenses	6,000	6,000	8,639	(2,639)
Total Materials	\$ 44,800	\$ 44,800	\$ 38,644	\$ 6,156
Total County Supervisor of Assessments	\$ 548,383	\$ 548,383	\$ 541,132	\$ 7,251
Animal Control Center:				
Services				
Administrator's stipend	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Warden's salary	44,699	44,699	44,699	-
Assistant Wardens' salaries	102,107	102,107	97,747	4,360
Assistant Wardens' holiday & overtime	4,275	4,275	3,970	305
Total Services	\$ 154,581	\$ 154,581	\$ 149,916	\$ 4,665
Materials				
Vehicle expenses	\$ 12,000	\$ 12,000	\$ 12,833	\$ (833)
Office expenses	5,000	5,000	5,530	(530)

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)

GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012	November 30, 2012 2nd	ACTUAL	
	Original Budget	Amended Budget		
Utilities and telephone expenses	6,000	6,000	4,727	1,273
Clothing expenses	5,000	5,000	5,000	-
Total Materials	\$ 28,000	\$ 28,090	\$ 28,090	\$ (90)
Total Animal Control Center	\$ 182,581	\$ 182,581	\$ 178,006	\$ 4,575
Economic Development:				
Services				
Director's salary	\$ 44,921	\$ 44,921	\$ 44,921	\$ -
Materials				
Office expenses	\$ 1,000	\$ 1,000	\$ 892	\$ 108
Education expenses	300	300	250	50
Publication fees	400	400	366	34
Copy machine lease payments	1,250	1,250	633	617
Total Materials	\$ 2,950	\$ 2,950	\$ 2,141	\$ 809
Total Economic Development	\$ 47,871	\$ 47,871	\$ 47,062	\$ 809
Emergency Management Agency:				
Services				
Director's salary	\$ 50,167	\$ 50,167	\$ 50,167	\$ -
Employees' salaries	20,274	20,274	20,150	124
Professional development Series education bonus	3,000	3,000	-	3,000
Total Services	\$ 73,441	\$ 73,441	\$ 70,317	\$ 3,124
Materials				
Equipment maintenance	\$ 1,200	\$ 1,200	\$ 1,113	\$ 87
Office expense	1,000	1,000	1,156	(156)
Dive team expenses	850	850	675	175
Local responder training	1,200	1,200	1,556	(356)
Vehicle maintenance	2,400	2,400	2,295	105
Rent expense	5,500	5,500	4,348	1,152
Telephone and communication	2,000	2,000	1,325	675
Total Materials	\$ 14,150	\$ 14,150	\$ 12,468	\$ 1,682
Total Emergency Management Agency	\$ 87,591	\$ 87,591	\$ 82,785	\$ 4,806
County Commissioners:				
Services				
Commissioners' salaries	\$ 157,190	\$ 157,190	\$ 157,190	\$ -
Liquor Commissioner's salary	3,500	3,500	3,500	-
Computer Technician's salary	46,592	46,592	46,592	-
Computer Technician's stipend	2,000	2,000	2,002	(2)
REDCO contributions	40,000	40,000	40,000	-
Soil conservation grant	10,000	10,000	10,000	-
Greater Egypt Regional Planning Commission contributions	16,589	16,589	16,589	-
County grant matches	25,000	25,000	22,175	2,825
Connect SI grant	2,000	2,000	-	2,000
Regional Office of Education transfers for salaries	41,000	41,000	41,613	(613)
Transfer to Employees' Health Insurance Fund	1,280,000	1,982,098	2,116,670	(134,572)
Transfer to Employees' Health Insurance Fund - administration fees	450,000	450,000	450,000	-
Auditing preparation fees	70,000	70,000	35,986	34,014
Budget assembly fees	15,000	15,000	15,000	-
Other accounting services	25,000	25,000	56,362	(31,362)
Circuit Clerk's compliance audit fees	6,000	6,000	6,000	-
County-wide telephone expenses	32,000	32,000	35,792	(3,792)
General Fund portion of 1st Circuit Probation expenses	211,903	211,903	211,896	7
Transfer to General Assistance Office	120,000	120,000	145,000	(25,000)
Total Services	\$ 2,553,774	\$ 3,255,872	\$ 3,412,367	\$ (156,495)
Materials				
Contingency expense	\$ 160,160	\$ 40,000	\$ 144,124	\$ (104,124)
Jail contingency expense	81,800	200	204	(4)
County-wide postage expenses	100,000	100,000	88,477	11,523
Transfer to Capital Improvement Fund	51,000	251,000	51,000	200,000
Transfer to Debt Service - Jail lease payment	1,100,000	1,100,000	1,100,000	-
Transfer to Retiree Health Insurance Plan	50,000	133,500	133,092	408
Transfer to General Fund Reserve Trust	100	108,749	58,925	49,824
Transfer to Recycling Trust Fund	20,000	20,000	20,000	-
Office supplies	1,500	1,500	1,027	473
Cellular telephone expenses	2,400	2,400	2,173	227

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	November 30, 2012 Original Budget	November 30, 2012 2nd Amended Budget		
Courthouse internet fees	3,000	3,000	5,518	(2,518)
Copier maintenance agreements	2,800	2,800	2,596	204
Travel and expense reimbursements	1,800	1,800	2,147	(347)
Tax system software maintenance	15,000	15,000	15,000	-
Computer Technician's equipment, parts and repairs	900	900	70	830
<u>Total Materials</u>	<u>\$ 1,590,460</u>	<u>\$ 1,780,849</u>	<u>\$ 1,624,353</u>	<u>\$ 156,496</u>
Total County Commissioners	\$ 4,144,234	\$ 5,036,721	\$ 5,036,720	\$ 1
Total for all County Offices	\$ 13,188,879	\$ 14,081,366	\$ 14,049,402	\$ 31,964
Total Expenditures for all County Offices				
CHANGE IN FUND BALANCE	\$ -	\$ -	\$ (279,481)	\$ (343,409)
FUND BALANCE (GAAP), BEGINNING OF YEAR			\$ 2,266,973	
CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS			393,101	
FUND BALANCE (GAAP), END OF YEAR			\$ 2,660,074	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
MOTOR FUEL TAX
NOVEMBER 30, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 1,177,000	\$ 1,177,000	\$ 1,459,731	\$ 282,731
<u>TOTAL REVENUES</u>	<u>\$ 1,177,000</u>	<u>\$ 1,177,000</u>	<u>\$ 1,459,731</u>	<u>\$ 282,731</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 1,600,000	\$ 1,600,000	\$ 754,043	\$ 845,957
<u>TOTAL EXPENDITURES</u>	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>	<u>\$ 754,043</u>	<u>\$ 845,957</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (423,000)</u>	<u>\$ (423,000)</u>	<u>\$ 705,688</u>	<u>\$ 1,128,688</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 14,984	\$ 14,984
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,984</u>	<u>\$ 14,984</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ (423,000)</u>	<u>\$ (423,000)</u>	<u>\$ 720,672</u>	<u>\$ 1,143,672</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			2,087,234	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			<u>(513,134)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 2,294,772</u>	

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

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
COUNTY CLERK
NOVEMBER 30, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 450,040	\$ 450,040	\$ 988,373	\$ 538,333
<u>TOTAL REVENUES</u>	<u>\$ 450,040</u>	<u>\$ 450,040</u>	<u>\$ 988,373</u>	<u>\$ 538,333</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 450,040	\$ 450,040	\$ 429,508	\$ 20,532
<u>TOTAL EXPENDITURES</u>	<u>\$ 450,040</u>	<u>\$ 450,040</u>	<u>\$ 429,508</u>	<u>\$ 20,532</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 558,865</u>	<u>\$ 558,865</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(762,203)	(762,203)
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (762,203)</u>	<u>\$ (762,203)</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (203,338)</u>	<u>\$ (203,338)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			114,933	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			<u>156,173</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 67,768</u>	

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

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
GENERAL ASSISTANCE
NOVEMBER 30, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)
<u>TOTAL REVENUES</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ (120,000)</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 119,287	\$ 119,287	\$ 180,825	\$ (61,538)
<u>TOTAL EXPENDITURES</u>	<u>\$ 119,287</u>	<u>\$ 119,287</u>	<u>\$ 180,825</u>	<u>\$ (61,538)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 713</u>	<u>\$ 713</u>	<u>\$ (180,825)</u>	<u>\$ (181,538)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ 151,433	\$ 151,433
Operating transfers out	-	-	0	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,433</u>	<u>\$ 151,433</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 713</u>	<u>\$ 713</u>	<u>\$ (29,392)</u>	<u>\$ (30,105)</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			36,216	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			<u>(99,561)</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ (92,737)</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
SHERIFF'S FEES
NOVEMBER 30, 2012

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL REVISED BUDGET</u>		
<u>REVENUES</u>				
Receipts	\$ 270,000	\$ 270,000	\$ 109,938	\$ (160,062)
<u>TOTAL REVENUES</u>	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 109,938</u>	<u>\$ (160,062)</u>
<u>EXPENDITURES</u>				
Disbursements	\$ 270,000	\$ 270,000	\$ 69,315	\$ 200,685
<u>TOTAL EXPENDITURES</u>	<u>\$ 270,000</u>	<u>\$ 270,000</u>	<u>\$ 69,315</u>	<u>\$ 200,685</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,623</u>	<u>\$ 40,623</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,623</u>	<u>\$ 40,623</u>
<u>FUND BALANCE (GAAP), BEGINNING OF YEAR</u>			23,568	
<u>CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS</u>			<u>6</u>	
<u>FUND BALANCE (GAAP), END OF YEAR</u>			<u>\$ 64,197</u>	

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGET BASIS)
JAIL CONSTRUCTION FUND
NOVEMBER 30, 2012

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE/ (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL REVISED BUDGET		
REVENUES				
Interest income	\$ 10	\$ 10	\$ 8,279	\$ 8,269
Receipts	-	-	-	-
TOTAL REVENUES	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 8,279</u>	<u>\$ 8,269</u>
EXPENDITURES				
Disbursements	\$ 1,559,500	\$ 1,559,500	\$ 586,848	\$ 972,652
TOTAL EXPENDITURES	<u>\$ 1,559,500</u>	<u>\$ 1,559,500</u>	<u>\$ 586,848</u>	<u>\$ 972,652</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (1,559,490)</u>	<u>\$ (1,559,490)</u>	<u>\$ (578,569)</u>	<u>\$ 980,921</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN FUND BALANCE	<u>\$ (1,559,490)</u>	<u>\$ (1,559,490)</u>	<u>\$ (578,569)</u>	<u>\$ 980,921</u>
FUND BALANCE (GAAP), BEGINNING OF YEAR			3,858,298	
CURRENT YEAR RECEIVABLE AND PAYABLE ADJUSTMENTS			<u>(1,718,800)</u>	
FUND BALANCE (GAAP), END OF YEAR			<u>\$ 1,560,929</u>	

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET AND ACTUAL - (BUDGET BASIS) MAJOR FUNDS
NOVEMBER 30, 2012

NOTE 1 EXPLANATION OF BUDGETARY BASIS OF ACCOUNTING

The County's policy is to prepare the annual operating budget on a basis that does not include encumbrances as the equivalent of expenditures. The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, therefore, does not include any encumbrances in accordance with accounting principles generally accepted in the United States of America for the modified accrual basis of accounting.

NOTE 2 EXPLANATION OF BUDGETARY PROCESS

The County follows these procedures in establishing the budgetary data using the following dates as targets:

- July The County Commissioners will send a memo to each office holder requesting that he or she compile requested budget amounts for the next fiscal year.

- August The budget requests are due to the County Commissioners.

- September
and The County Commissioners will review the budget requests, schedule work sessions,
October and schedule meetings with the office holders to discuss budget requests.

- November
1-15 The County Commissioners will present and approve a Tentative Budget to be on
display for fifteen (15) working days.

- November
15-30 The County Commissioners will review and address any comments or concerns raised
while the Tentative Budget was on display.

- December 1 The County Commissioners will adopt a final budget to be effective December 1.

For the fiscal year ended November 30, 2012, the County adopted annual budgets for the General Fund, all Special Revenue Funds, and all Fiduciary Funds.

Budget amendments must be authorized by the County Commissioners or other appropriating authority as determined by state statute. For the fiscal year ended November 30, 2012, there was a budget amendment passed by the County Commissioners.

The County Commissioners approve the annual budget for the general fund at the department level and for all other funds at the fund level. Unencumbered appropriations lapse at fiscal year-end.

OTHER SUPPLEMENTARY INFORMATION

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2012

	<u>SPECIAL REVENUE</u>	<u>CAPTIAL PROJECTS</u>	<u>DEBT SERVICE</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 10,623,469	\$ 102,788	\$ 1,713,467	\$ 12,439,724
MFT allotments receivable	-	-	-	-
Document stamps inventory	-	-	-	-
Inventory	501,227	-	-	501,227
Other receivables	344,801	-	-	344,801
Due from other funds	44,213	-	-	44,213
<u>TOTAL ASSETS</u>	<u>\$ 11,513,710</u>	<u>\$ 102,788</u>	<u>\$ 1,713,467</u>	<u>\$ 13,329,965</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 104,125	\$ -	\$ -	\$ 104,125
Due to other funds	-	-	-	-
Due to others	28,965	-	-	28,965
General ledger overdraft	230,049	-	-	230,049
<u>TOTAL LIABILITIES</u>	<u>\$ 363,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,139</u>
<u>FUND BALANCE</u>				
Nonspendable:				
Inventories	\$ 501,227	\$ -	\$ -	\$ 501,227
Long-term loan receivable	318,743	-	-	318,743
Restricted:				
Statutory purposes	9,460,576	-	-	9,460,576
Grant agreement	12,377	-	-	12,377
Revolving loan agreement	175,795	-	-	175,795
Donor request	67,606	-	-	67,606
Debt service	-	-	1,713,467	1,713,467
Assigned				
Public safety enhancements	8,703	-	-	8,703
Capital improvements	-	102,788	-	102,788
Other purposes	605,544	-	-	605,544
Unassigned	-	-	-	-
<u>TOTAL FUND BALANCE</u>	<u>\$ 11,150,571</u>	<u>\$ 102,788</u>	<u>\$ 1,713,467</u>	<u>\$ 12,966,826</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 11,513,710</u>	<u>\$ 102,788</u>	<u>\$ 1,713,467</u>	<u>\$ 13,329,965</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
NOVEMBER 30, 2012

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
General property tax	\$ 4,227,906	\$ -	\$ 1,641,316	\$ 5,869,222
Mobile home privilege tax	16,146	-	8,200	24,346
Payment in lieu of tax	13,243	-	7,051	20,294
Personal property replacement tax	251,703	-	-	251,703
Motor fuel tax allotments	715,373	-	-	715,373
Fees for services	569,992	-	-	569,992
Interest income	12,219	-	1,305	13,524
Federal financial assistance	815,678	-	-	815,678
State financial assistance	4,000	-	-	4,000
Department of Transportation	2,792,065	-	-	2,792,065
Federal interest subsidy program receipts	-	-	552,698	552,698
Reimbursement of expenditures	227,808	-	-	227,808
Miscellaneous receipts	319,302	6,804	-	326,106
TOTAL REVENUES	\$ 9,965,435	\$ 6,804	\$ 2,210,570	\$ 12,182,809
EXPENDITURES				
General and administrative	\$ 4,191,692	\$ -	\$ 4,249	\$ 4,195,941
Bond principal and interest	-	-	2,517,984	2,517,984
Judiciary and court related	383,638	-	-	383,638
Public safety	355,340	-	-	355,340
Public welfare	296,828	-	-	296,828
Transportation	3,964,397	-	-	3,964,397
Capital outlay	44,353	198,177	-	242,530
TOTAL EXPENDITURES	\$ 9,236,248	\$ 198,177	\$ 2,522,233	\$ 11,956,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 729,187	\$ (191,373)	\$ (311,663)	\$ 226,151
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 1,498,549	\$ 279,062	\$ 2,456,850	\$ 4,234,461
Operating transfers out	(792,870)	(14,984)	(1,380,000)	(2,187,854)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 705,679	\$ 264,078	\$ 1,076,850	\$ 2,046,607
CHANGE IN FUND BALANCE	\$ 1,434,866	\$ 72,705	\$ 765,187	\$ 2,272,758
FUND BALANCE, BEGINNING OF YEAR	9,715,705	30,083	948,280	10,694,068
FUND BALANCE, END OF YEAR	\$ 11,150,571	\$ 102,788	\$ 1,713,467	\$ 12,966,826

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

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

	AUTOMATION	ASSESSMENT	COMPUTER AND PHOTO	COURTHOUSE SECURITY	TREASURER'S AUTOMATION	LAW LIBRARY
ASSETS						
Cash and cash equivalents	\$ 955,366	\$ 139,089	\$ 73,697	\$ -	\$ 207,498	\$ 28,608
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	4,898	3,930	3,644	10,315	-	798
TOTAL ASSETS	\$ 960,264	\$ 143,019	\$ 77,341	\$ 10,315	\$ 207,498	\$ 29,406
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 304	\$ 3,339	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	6,921	-	-
TOTAL LIABILITIES	\$ 304	\$ 3,339	\$ -	\$ 6,921	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:						
Statutory purposes	959,960	139,680	77,341	3,394	207,498	29,406
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 959,960	\$ 139,680	\$ 77,341	\$ 3,394	\$ 207,498	\$ 29,406
TOTAL LIABILITIES AND FUND BALANCE	\$ 960,264	\$ 143,019	\$ 77,341	\$ 10,315	\$ 207,498	\$ 29,406

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

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

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
ASSETS						
Cash and cash equivalents	\$ 1,092,704	\$ -	\$ 129,035	\$ 408,793	\$ 18,833	\$ 175,795
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	688	-	-	-	318,743
Due from other funds	-	-	-	4,940	1,258	-
TOTAL ASSETS	\$ 1,092,704	\$ 688	\$ 129,035	\$ 413,733	\$ 20,091	\$ 494,538
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,443	\$ -	\$ -	\$ 878	\$ 7,712	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	223,128	-	-	-	-
TOTAL LIABILITIES	\$ 1,443	\$ 223,128	\$ -	\$ 878	\$ 7,712	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,743
Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:						
Statutory purposes	1,091,261	(222,440)	129,035	412,855	12,379	-
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	175,795
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,091,261	\$ (222,440)	\$ 129,035	\$ 412,855	\$ 12,379	\$ 494,538
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,092,704	\$ 688	\$ 129,035	\$ 413,733	\$ 20,091	\$ 494,538

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

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

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND
ASSETS						
Cash and cash equivalents	\$ 225,113	\$ 11,290	\$ 3,772	\$ 19,566	\$ 41,409	\$ 301,363
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	4,134	-	835	285	-	-
Due from other funds	11,843	387	-	-	911	-
TOTAL ASSETS	\$ 241,090	\$ 11,677	\$ 4,607	\$ 19,851	\$ 42,320	\$ 301,363
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	241,090	11,677	4,607	19,851	42,320	301,363
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 241,090	\$ 11,677	\$ 4,607	\$ 19,851	\$ 42,320	\$ 301,363
TOTAL LIABILITIES AND FUND BALANCE	\$ 241,090	\$ 11,677	\$ 4,607	\$ 19,851	\$ 42,320	\$ 301,363

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

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

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
ASSETS						
Cash and cash equivalents	\$ 198,750	\$ 31,800	\$ 6,645	\$ 24,078	\$ 1,008,659	\$ 646,228
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	7,978	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 198,750	\$ 31,800	\$ 6,645	\$ 32,056	\$ 1,008,659	\$ 646,228
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 4,313	\$ -	\$ -	\$ -	\$ 20,424	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	28,965
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 4,313	\$ -	\$ -	\$ -	\$ 20,424	\$ 28,965
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	194,437	31,800	-	32,056	988,235	617,263
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	6,645	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 194,437	\$ 31,800	\$ 6,645	\$ 32,056	\$ 988,235	\$ 617,263
TOTAL LIABILITIES AND FUND BALANCE	\$ 198,750	\$ 31,800	\$ 6,645	\$ 32,056	\$ 1,008,659	\$ 646,228

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

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

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	UNIT ROAD AND BRIDGE	ANIMAL CONTROL
ASSETS						
Cash and cash equivalents	\$ 980,688	\$ 149,050	\$ 638,555	\$ 832,278	\$ 1,476,473	\$ 22,826
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	499,250	-
Other receivables	-	-	-	-	7,026	4,327
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 980,688	\$ 149,050	\$ 638,555	\$ 832,278	\$ 1,982,749	\$ 27,153
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 15,909	\$ -	\$ 12,383	\$ 12,923	\$ 20,721	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 15,909	\$ -	\$ 12,383	\$ 12,923	\$ 20,721	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	499,250	-
Restricted:						
Statutory purposes	964,779	149,050	626,172	819,355	1,462,778	27,153
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 964,779	\$ 149,050	\$ 626,172	\$ 819,355	\$ 1,962,028	\$ 27,153
TOTAL LIABILITIES AND FUND BALANCE	\$ 980,688	\$ 149,050	\$ 638,555	\$ 832,278	\$ 1,982,749	\$ 27,153

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

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

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES		VICTIMS OF CRIME
				ATTORNEY FEDERAL DRUG	EMA	
ASSETS						
Cash and cash equivalents	\$ 31,091	\$ 4,271	\$ 96	\$ 3,905	\$ 3,701	\$ 4,583
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	1,977	-
Other receivables	-	-	-	-	-	-
Due from other funds	604	-	-	-	-	-
TOTAL ASSETS	\$ 31,695	\$ 4,271	\$ 96	\$ 3,905	\$ 5,678	\$ 4,583
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 352	\$ -	\$ -	\$ -	\$ 240	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 352	\$ -	\$ -	\$ -	\$ 240	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	1,977	-
Restricted:						
Statutory purposes	31,343	4,271	-	3,905	-	-
Grant agreement	-	-	-	-	-	4,583
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	96	-	3,461	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 31,343	\$ 4,271	\$ 96	\$ 3,905	\$ 5,438	\$ 4,583
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,695	\$ 4,271	\$ 96	\$ 3,905	\$ 5,678	\$ 4,583

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

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

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	INJURY PREVENTION GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
\$	10,448	\$ 3,940	\$ -	\$ 1,206	\$ 33,231	\$ 4,460
	-	-	-	-	-	-
	-	-	-	-	-	-
	160	-	-	-	-	-
	-	-	-	-	417	160
TOTAL ASSETS	\$ 10,608	\$ 3,940	\$ -	\$ 1,206	\$ 33,648	\$ 4,620

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -					

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	33,648	4,620
Grant agreement	-	-	-	-	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	10,608	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	3,940	-	1,206	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 10,608	\$ 3,940	\$ -	\$ 1,206	\$ 33,648	\$ 4,620
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,608	\$ 3,940	\$ -	\$ 1,206	\$ 33,648	\$ 4,620

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

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	IEMA TCIP GRANT	CORONER'S CREMATION
ASSETS						
Cash and cash equivalents	\$ 3,602	\$ 1,801	\$ -	\$ 4,494	\$ -	\$ 7,358
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	625
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,602	\$ 1,801	\$ -	\$ 4,494	\$ -	\$ 7,983
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 2,950	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 2,950	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE						
Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	-	7,983
Grant agreement	652	1,801	-	4,494	-	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 652	\$ 1,801	\$ -	\$ 4,494	\$ -	\$ 7,983
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,602	\$ 1,801	\$ -	\$ 4,494	\$ -	\$ 7,983

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

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

	MARS GRANT	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	HOUSING REHAB
ASSETS						
Cash and cash equivalents	\$ -	\$ 5,168	\$ 600,376	\$ -	\$ 847	\$ -
MFT allotments receivable	-	-	-	-	-	-
Document stamps inventory	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 5,168	\$ 600,376	\$ -	\$ 847	\$ -

LIABILITIES AND FUND BALANCE

LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
General ledger overdraft	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND BALANCE

Nonspendable:						
Long-term loan receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventories	-	-	-	-	-	-
Restricted:						
Statutory purposes	-	-	-	-	-	-
Grant agreement	-	-	-	-	847	-
Revolving loan agreement	-	-	-	-	-	-
Donor request	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned						
Public safety enhancements	-	-	-	-	-	-
Other purposes	-	5,168	600,376	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ -	\$ 5,168	\$ 600,376	\$ -	\$ 847	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 5,168	\$ 600,376	\$ -	\$ 847	\$ -

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

	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	PROSECUTOR BASED VICTIM ASSISTANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
ASSETS				
Cash and cash equivalents	\$ 343	\$ 50,587	\$ -	\$ 10,623,469
MFT allotments receivable	-	-	-	-
Document stamps inventory	-	-	-	-
Inventory	-	-	-	501,227
Other receivables	-	-	-	344,801
Due from other funds	108	-	-	44,213
TOTAL ASSETS	\$ 451	\$ 50,587	\$ -	\$ 11,513,710

LIABILITIES AND FUND BALANCE

LIABILITIES				
Accounts payable	\$ -	\$ 234	\$ -	\$ 104,125
Due to other funds	-	-	-	-
Due to others	-	-	-	28,965
General ledger overdraft	-	-	-	230,049
TOTAL LIABILITIES	\$ -	\$ 234	\$ -	\$ 363,139

FUND BALANCE

Nonspendable:				
Long-term loan receivable	\$ -	\$ -	\$ -	\$ 318,743
Inventories	-	-	-	501,227
Restricted:				
Statutory purposes	451	-	-	9,460,576
Grant agreement	-	-	-	12,377
Revolving loan agreement	-	-	-	175,795
Donor request	-	50,353	-	67,606
Debt service	-	-	-	-
Assigned	-	-	-	-
Public safety enhancements	-	-	-	8,703
Other purposes	-	-	-	605,544
Unassigned	-	-	-	-
TOTAL FUND BALANCE	\$ 451	\$ 50,353	\$ -	\$ 11,150,571
TOTAL LIABILITIES AND FUND BALANCE	\$ 451	\$ 50,587	\$ -	\$ 11,513,710

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	<u>AUTOMATION</u>	<u>ASSESSMENT</u>	<u>COMPUTER AND PHOTO</u>	<u>COURTHOUSE SECURITY</u>	<u>TREASURER'S AUTOMATION</u>	<u>LAW LIBRARY</u>
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	67,583	52,241	18	161,191	32,255	10,385
Interest income	561	-	30,845	-	18	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	1,200	-
Miscellaneous receipts	-	-	-	-	-	-
TOTAL REVENUES	\$ 68,144	\$ 52,241	\$ 30,863	\$ 161,191	\$ 33,473	\$ 10,385
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ 101,061	\$ -	\$ 8,611	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	24,334	65,475	-	171,937	-	16,701
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 24,334	\$ 65,475	\$ 101,061	\$ 171,937	\$ 8,611	\$ 16,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 43,810	\$ (13,234)	\$ (70,198)	\$ (10,746)	\$ 24,862	\$ (6,316)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ 50,232	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 50,232	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 43,810	\$ (13,234)	\$ (19,966)	\$ (10,746)	\$ 24,862	\$ (6,316)
FUND BALANCE, BEGINNING OF YEAR	916,150	152,914	97,307	14,140	182,636	35,722
FUND BALANCE, END OF YEAR	\$ 959,960	\$ 139,680	\$ 77,341	\$ 3,394	\$ 207,498	\$ 29,406

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	LIABILITY INSURANCE	WORKMEN'S COMPENSATION	UNEMPLOYMENT	DOCUMENT STORAGE	VITAL RECORDS	ECONOMIC DEVELOPMENT REVOLVING LOAN
REVENUES						
General property tax	\$ 2,033,186	\$ 262	\$ 438	\$ -	\$ -	\$ -
Mobile home privilege tax	4,982	2	2	-	-	-
Payment in lieu of tax	3,226	438	34	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	67,646	-	-
Interest income	-	-	-	-	25	3,373
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	96,267	40,592	-	-	-
Miscellaneous receipts	-	-	-	-	17	-
TOTAL REVENUES	\$ 2,041,394	\$ 96,969	\$ 41,066	\$ 67,646	\$ 42	\$ 3,373
EXPENDITURES						
General and administrative	\$ 1,408,351	\$ 224,513	\$ 46,270	\$ -	\$ 9,270	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	54,860	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	44,353	-
TOTAL EXPENDITURES	\$ 1,408,351	\$ 224,513	\$ 46,270	\$ 54,860	\$ 53,623	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 633,043	\$ (127,544)	\$ (5,204)	\$ 12,786	\$ (53,581)	\$ 3,373
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ 21,912	\$ -
Operating transfers out	(1,000)	(10,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,000)	\$ (10,000)	\$ -	\$ -	\$ 21,912	\$ -
CHANGE IN FUND BALANCE	\$ 632,043	\$ (137,544)	\$ (5,204)	\$ 12,786	\$ (31,669)	\$ 3,373
FUND BALANCE, BEGINNING OF YEAR	459,218	(84,896)	134,239	400,069	44,048	491,165
FUND BALANCE, END OF YEAR	\$ 1,091,261	\$ (222,440)	\$ 129,035	\$ 412,855	\$ 12,379	\$ 494,538

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012

	ASSESSOR'S MAPPING	SHERIFF'S MEDICAL COSTS	CORONER'S MORGUE	SHERIFF'S DUI EQUIPMENT	GEOGRAPHIC INFORMATION SYSTEM	NON-RESIDENT INDEMNITY FUND
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	12,266	5,962	1,675	5,422	-	37,840
Fees for services	132	-	-	-	21	-
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	4,000	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	835	-	-	-
TOTAL REVENUES	\$ 12,398	\$ 5,962	\$ 6,510	\$ 5,422	\$ 21	\$ 37,840
EXPENDITURES						
General and administrative	\$ 114,618	\$ -	\$ -	\$ -	\$ 43	\$ 1,991
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	493	-	2,326	-	-
Public safety	-	-	-	-	-	-
Public welfare	-	-	5,273	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 114,618	\$ 493	\$ 5,273	\$ 2,326	\$ 43	\$ 1,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (102,220)	\$ 5,469	\$ 1,237	\$ 3,096	\$ (22)	\$ 35,849
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 153,684	\$ -	\$ -	\$ -	\$ 12,989	\$ -
Operating transfers out	-	-	-	-	-	(54,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 153,684	\$ -	\$ -	\$ -	\$ 12,989	\$ (54,000)
CHANGE IN FUND BALANCE	\$ 51,464	\$ 5,469	\$ 1,237	\$ 3,096	\$ 12,967	\$ (18,151)
FUND BALANCE, BEGINNING OF YEAR	189,626	6,208	3,370	16,755	29,353	319,514
FUND BALANCE, END OF YEAR	\$ 241,090	\$ 11,677	\$ 4,607	\$ 19,851	\$ 42,320	\$ 301,363

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	CONDEMNATION	MOBILE HOME INDEMNITY	ANIMAL CONTROL MEMORIAL	RENTAL HOUSING PROGRAM	COUNTY HIGHWAY GENERAL	UNIT MOTOR FUEL TAX
REVENUES						
General property tax	\$ -	\$ -	\$ -	-	\$ 721,748	\$ -
Mobile home privilege tax	-	-	-	-	3,411	-
Payment in lieu of tax	-	-	-	-	2,968	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	715,373
Fees for services	-	3,440	-	-	-	-
Interest income	-	-	-	13	1,314	819
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	2,394,500	-	-	-	-	171,373
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	714	-	-	-
TOTAL REVENUES	\$ 2,394,500	\$ 3,440	\$ 714	\$ 13	\$ 729,441	\$ 887,565
EXPENDITURES						
General and administrative	\$ 2,240,283	-	\$ -	43	-	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	240	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	812,707	501,586
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,240,283	\$ -	\$ 240	\$ 43	\$ 812,707	\$ 501,586
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 154,217	\$ 3,440	\$ 474	\$ (30)	\$ (83,266)	\$ 385,979
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	12,364	\$ 157,795	\$ 230,940
Operating transfers out	-	-	-	-	-	(425,491)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 12,364	\$ 157,795	\$ (194,551)
CHANGE IN FUND BALANCE	\$ 154,217	\$ 3,440	\$ 474	\$ 12,334	\$ 74,529	\$ 191,428
FUND BALANCE, BEGINNING OF YEAR	40,220	28,360	6,171	19,722	913,706	425,835
FUND BALANCE, END OF YEAR	\$ 194,437	\$ 31,800	\$ 6,645	\$ 32,056	\$ 988,235	\$ 617,263

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	UNIT SPECIAL BRIDGE	TOWNSHIP BRIDGE	FEDERAL AID MATCHING	GRAVEL ROAD TAX	UNIT ROAD AND BRIDGE	ANIMAL CONTROL
REVENUES						
General property tax	\$ 398,748	\$ -	\$ 203,249	\$ 378,009	\$ 492,266	\$ -
Mobile home privilege tax	1,986	-	1,012	1,888	2,863	-
Payment in lieu of tax	1,728	-	881	1,643	2,325	-
Personal property replacement tax	-	-	-	-	251,703	-
Motor fuel tax allotments	-	-	-	-	-	77,944
Fees for services	-	-	-	-	-	-
Interest income	1,459	165	1,882	464	1,889	-
Federal financial assistance	-	-	-	-	380,154	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	226,192	-	-	-	-
Reimbursement of expenditures	13,992	-	-	-	75,680	-
Miscellaneous receipts	36,084	-	23,833	244	-	-
TOTAL REVENUES	\$ 453,997	\$ 226,357	\$ 230,857	\$ 382,248	\$ 1,206,880	\$ 77,944
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	129,425
Public welfare	-	-	-	-	-	-
Transportation	608,298	139,222	435,266	465,156	899,578	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 608,298	\$ 139,222	\$ 435,266	\$ 465,156	\$ 899,578	\$ 129,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (154,301)	\$ 87,135	\$ (204,409)	\$ (82,908)	\$ 307,302	\$ (51,481)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 162,772	\$ 30,047	\$ 211,448	\$ 94,519	\$ 220,630	\$ -
Operating transfers out	(47,511)	(3,490)	-	-	(193,471)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 115,261	\$ 26,557	\$ 211,448	\$ 94,519	\$ 27,159	\$ -
CHANGE IN FUND BALANCE	\$ (39,040)	\$ 113,692	\$ 7,039	\$ 11,611	\$ 334,461	\$ (51,481)
FUND BALANCE, BEGINNING OF YEAR	1,003,819	35,358	619,133	807,744	1,627,567	78,634
FUND BALANCE, END OF YEAR	\$ 964,779	\$ 149,050	\$ 626,172	\$ 819,355	\$ 1,962,028	\$ 27,153

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	COUNTY DRUG FORFEITURE	SHERIFF'S DRUG FORFEITURE	TRAFFIC SAFETY DAY	STATES ATTORNEY FEDERAL DRUG	EMA	VICTIMS OF CRIME
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	10,514	76	-	-	-	-
Interest income	29	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	32,930
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	-	32,032	-	1,100	-
TOTAL REVENUES	\$ 10,543	\$ 76	\$ 32,032	\$ -	\$ 1,100	\$ 32,930
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	50,129
Public safety	2,121	13,720	32,767	-	800	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,121	\$ 13,720	\$ 32,767	\$ -	\$ 800	\$ 50,129
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 8,422	\$ (13,644)	\$ (735)	\$ -	\$ 300	\$ (17,199)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 8,422	\$ (13,644)	\$ (735)	\$ -	\$ 300	\$ (17,199)
FUND BALANCE, BEGINNING OF YEAR	22,921	17,915	831	3,905	5,138	21,782
FUND BALANCE, END OF YEAR	\$ 31,343	\$ 4,271	\$ 96	\$ 3,905	\$ 5,438	\$ 4,583

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	SHERIFF'S DONATION	SHERIFF'S AUXILIARY	INJURY PREVENTION GRANT	CHIEF JUDGE'S TRUST	CIRCUIT CLERK OPERATION ADD-ON	POLICE VEHICLE TRUST
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	5,920	2,621
Interest income	-	-	-	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	129,387	2,502	-	-	-	-
TOTAL REVENUES	\$ 129,387	\$ 2,502	\$ -	\$ -	\$ 5,920	\$ 2,621
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	74,892	1,501	7,370	-	-	-
Public welfare	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 74,892	\$ 1,501	\$ 7,370	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 54,495	\$ 1,001	\$ (7,370)	\$ -	\$ 5,920	\$ 2,621
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	(57,907)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (57,907)	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (3,412)	\$ 1,001	\$ (7,370)	\$ -	\$ 5,920	\$ 2,621
FUND BALANCE, BEGINNING OF YEAR	14,020	2,939	7,370	1,206	27,728	1,999
FUND BALANCE, END OF YEAR	\$ 10,608	\$ 3,940	\$ -	\$ 1,206	\$ 33,648	\$ 4,620

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	COPS METHAMPHETAMINE GRANT	GRANT CLEARING	MARRIED FAMILY DOMESTIC VIOLENCE	RECYCLING GRANT	IEMA TCIP GRANT	CORONER'S CREMATION
REVENUES						
General property tax	-	-	-	-	-	-
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	14,560
Fees for services	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Federal financial assistance	80,000	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	77	-
Miscellaneous receipts	-	4,291	-	2,163	-	-
TOTAL REVENUES	\$ 80,000	\$ 4,291	\$ -	\$ 2,163	\$ 77	\$ 14,560
EXPENDITURES						
General and administrative	-	2,490	-	19,453	-	14,235
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	81,031	-	-	-	-	-
Public welfare	-	-	2,200	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 81,031	\$ 2,490	\$ 2,200	\$ 19,453	\$ -	\$ 14,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,031)	\$ 1,801	\$ (2,200)	\$ (17,290)	\$ 77	\$ 325
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	2,200	20,000	-	-
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 2,200	\$ 20,000	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (1,031)	\$ 1,801	\$ -	\$ 2,710	\$ 77	\$ 325
FUND BALANCE, BEGINNING OF YEAR	1,683	-	-	1,784	(77)	7,658
FUND BALANCE, END OF YEAR	\$ 652	\$ 1,801	\$ -	\$ 4,494	\$ -	\$ 7,983

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	MARS GRANT	WILLIAMSON COUNTY HIGHWAY BOND	GENERAL FUND RESERVE	EMA EXERCISE	HOMEBUYER	HOUSING REHAB
REVENUES						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home privilege tax	-	-	-	-	-	-
Payment in lieu of tax	-	-	-	-	-	-
Personal property replacement tax	-	-	-	-	-	-
Motor fuel tax allotments	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-
Interest income	-	37	-	-	-	-
Federal financial assistance	89,659	-	-	2,086	136,032	63,972
State financial assistance	-	-	-	-	-	-
Department of Transportation	-	-	-	-	-	-
Reimbursement of expenditures	-	-	-	-	-	-
Miscellaneous receipts	-	85,000	-	-	-	-
TOTAL REVENUES	\$ 89,659	\$ 85,037	\$ -	\$ 2,086	\$ 136,032	\$ 63,972
EXPENDITURES						
General and administrative	\$ -	\$ -	\$ -	\$ 460	\$ -	\$ -
Bond principal and interest	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public welfare	89,659	-	-	-	135,724	63,972
Transportation	-	102,584	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 89,659	\$ 102,584	\$ -	\$ 460	\$ 135,724	\$ 63,972
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ (17,547)	\$ -	\$ 1,626	\$ 308	\$ -
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ 59,110	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 59,110	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ -	\$ (17,547)	\$ 59,110	\$ 1,626	\$ 308	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	22,715	541,266	(1,626)	539	-
FUND BALANCE, END OF YEAR	\$ -	\$ 5,168	\$ 600,376	\$ -	\$ 847	\$ -

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
NOVEMBER 30, 2012**

	STATES ATTORNEY AUTOMATION	SHOOTING RANGE FUND	PROSECUTOR BASED VICTIM ASSISTANCE	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
REVENUES				
General property tax	\$ -	\$ -	\$ -	\$ 4,227,906
Mobile home privilege tax	-	-	-	16,146
Payment in lieu of tax	-	-	-	13,243
Personal property replacement tax	-	-	-	251,703
Motor fuel tax allotments	-	-	-	715,373
Fees for services	451	-	-	569,992
Interest income	-	-	-	12,219
Federal financial assistance	-	-	-	815,678
State financial assistance	-	-	-	4,000
Department of Transportation	-	-	-	2,792,065
Reimbursement of expenditures	-	-	-	227,808
Miscellaneous receipts	-	1,100	-	319,302
TOTAL REVENUES	\$ 451	\$ 1,100	\$ -	\$ 9,965,435
EXPENDITURES				
General and administrative	\$ -	\$ -	\$ -	\$ 4,191,692
Bond principal and interest	-	-	-	-
Judiciary and court related	-	-	202	383,638
Public safety	-	8,654	-	355,340
Public welfare	-	-	-	296,828
Transportation	-	-	-	3,964,397
Capital outlay	-	-	-	44,353
TOTAL EXPENDITURES	\$ -	\$ 8,654	\$ 202	\$ 9,236,248
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 451	\$ (7,554)	\$ (202)	\$ 729,187
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ 57,907	\$ -	\$ 1,498,549
Operating transfers out	-	-	-	(792,870)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 57,907	\$ -	\$ 705,679
CHANGE IN FUND BALANCE	\$ 451	\$ 50,353	\$ (202)	\$ 1,434,866
FUND BALANCE, BEGINNING OF YEAR	-	-	202	9,715,705
FUND BALANCE, END OF YEAR	\$ 451	\$ 50,353	\$ -	\$ 11,150,571

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

WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2012

	<u>CAPITAL IMPROVEMENT TRUST</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 102,788	\$ -	\$ 102,788
Due from other funds	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 102,788</u>	<u>\$ -</u>	<u>\$ 102,788</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Due to others	-	-	-
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>			
Assigned	\$ -	\$ -	\$ -
Capital improvements	102,788	-	102,788
<u>TOTAL FUND BALANCE</u>	<u>\$ 102,788</u>	<u>\$ -</u>	<u>\$ 102,788</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 102,788</u>	<u>\$ -</u>	<u>\$ 102,788</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2012

	CAPITAL IMPROVEMENT TRUST	CAPITAL PROJECTS	TOTAL NONMAJOR CAPITAL PROJECT FUNDS
<u>REVENUES</u>			
Miscellaneous receipts	\$ 6,804	\$ -	\$ 6,804
Federal financial assistance	-	-	-
<u>TOTAL REVENUES</u>	<u>\$ 6,804</u>	<u>\$ -</u>	<u>\$ 6,804</u>
<u>EXPENDITURES</u>			
General and administrative	\$ -	\$ -	\$ -
Capital outlay	198,177	-	198,177
<u>TOTAL EXPENDITURES</u>	<u>\$ 198,177</u>	<u>\$ -</u>	<u>\$ 198,177</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (191,373)</u>	<u>\$ -</u>	<u>\$ (191,373)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 279,062	\$ -	\$ 279,062
Operating transfers out	-	14,984	14,984
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>\$ 279,062</u>	<u>\$ 14,984</u>	<u>\$ 294,046</u>
<u>CHANGE IN FUND BALANCE</u>	<u>\$ 87,689</u>	<u>\$ (14,984)</u>	<u>\$ 72,705</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>15,099</u>	<u>14,984</u>	<u>30,083</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 102,788</u>	<u>\$ -</u>	<u>\$ 102,788</u>

**WILLIAMSON COUNTY GOVERNMENT
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2012**

	<u>DEBT SERVICE</u>	<u>JAIL DEBT SERVICE</u>	<u>SELF-INSURANCE BOND FUND</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 1,457,748	\$ 255,719	\$ 1,713,467
Due from other funds	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ -</u>	<u>\$ 1,457,748</u>	<u>\$ 255,719</u>	<u>\$ 1,713,467</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Due to others	\$ -	\$ -	\$ -	\$ -
<u>TOTAL LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>				
Restricted:				
Debt service	\$ -	\$ 1,457,748	\$ 255,719	\$ 1,713,467
<u>TOTAL FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 1,457,748</u>	<u>\$ 255,719</u>	<u>\$ 1,713,467</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ -</u>	<u>\$ 1,457,748</u>	<u>\$ 255,719</u>	<u>\$ 1,713,467</u>

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2012

	DEBT SERVICE	JAIL DEBT SERVICE	SELF-INSURANCE BOND FUND	TOTAL NONMAJOR DEBT SERVICE FUNDS
REVENUES				
General property tax	\$ -	\$ -	\$ 1,641,316	\$ 1,641,316
Mobile home privilege tax	-	-	8,200	8,200
Payment in lieu of tax	-	-	7,051	7,051
Federal interest subsidy program receipts	-	552,698	-	552,698
Interest income	-	1,066	239	1,305
TOTAL REVENUES	\$ -	\$ 553,764	\$ 1,656,806	\$ 2,210,570
EXPENDITURES				
General and administrative	\$ -	\$ -	\$ 4,249	\$ 4,249
Bond principal and interest	-	1,552,866	965,118	2,517,984
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 1,552,866	\$ 969,367	\$ 2,522,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$ -	\$ (999,102)	\$ 687,439	\$ (311,663)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ -	\$ 2,456,850	\$ -	\$ 2,456,850
Operating transfers out	(900,000)	-	(480,000)	(1,380,000)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (900,000)	\$ 2,456,850	\$ (480,000)	\$ 1,076,850
CHANGE IN FUND BALANCE				
	\$ (900,000)	\$ 1,457,748	\$ 207,439	\$ 765,187
FUND BALANCE, BEGINNING OF YEAR				
	900,000	-	48,280	948,280
FUND BALANCE, END OF YEAR				
	\$ -	\$ 1,457,748	\$ 255,719	\$ 1,713,467

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012**

	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 764,281	\$ 248,728	\$ -	\$ 15,446
Other receivables	-	-	66,040,194	-	-	27,276
Due from other funds	424	-	-	-	-	-
TOTAL ASSETS	\$ 424	\$ -	\$ 66,804,475	\$ 248,728	\$ -	\$ 42,722
LIABILITIES AND NET ASSETS						
LIABILITIES						
Tax available for distribution	\$ -	\$ -	\$ 558,073	\$ -	\$ -	\$ -
Overpayments	-	-	298,950	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	-	-	375	234,288	-	49,441
Deferred charges	-	-	65,947,077	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 66,804,475	\$ 234,288	\$ -	\$ 49,441
NET ASSETS						
Restricted for trust purposes	424	-	-	14,440	-	(6,719)
TOTAL NET ASSETS	\$ 424	\$ -	\$ -	\$ 14,440	\$ -	\$ (6,719)
TOTAL LIABILITIES AND NET ASSETS	\$ 424	\$ -	\$ 66,804,475	\$ 248,728	\$ -	\$ 42,722

WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
ASSETS						
Cash and cash equivalents	\$ -	\$ 2,242	\$ 2,047	\$ -	\$ 1,377	\$ -
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 2,242	\$ 2,047	\$ -	\$ 1,377	\$ -
LIABILITIES AND NET ASSETS						
LIABILITIES						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overpayments	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Agency funds due others	-	-	1,867	-	1,377	-
Deferred charges	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ -	\$ 1,867	\$ -	\$ 1,377	\$ -
NET ASSETS						
Restricted for trust purposes	\$ -	\$ 2,242	\$ 180	\$ -	\$ -	\$ -
TOTAL NET ASSETS	\$ -	\$ 2,242	\$ 180	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ 2,242	\$ 2,047	\$ -	\$ 1,377	\$ -

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012**

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	911 FUND	TOTAL AGENCY FUNDS
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 10,166	\$ 1,729,006	\$ 349,143	\$ 3,122,436
Other receivables	-	-	-	3,622	40,345	66,111,437
Due from other funds	-	-	201	20	-	645
TOTAL ASSETS	\$ -	\$ -	\$ 10,367	\$ 1,732,648	\$ 389,488	\$ 69,234,518
LIABILITIES AND NET ASSETS						
LIABILITIES						
Tax available for distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558,073
Overpayments	-	-	-	-	-	298,950
Due to other funds	-	-	-	130,961	-	130,961
Agency funds due others	-	-	-	1,346,240	4,027	1,637,615
Deferred charges	-	-	-	-	-	65,947,077
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ 1,477,201	\$ 4,027	\$ 68,572,676
NET ASSETS						
Restricted for trust purposes	\$ -	\$ -	\$ 10,367	\$ 255,447	\$ 385,461	\$ 661,842
TOTAL NET ASSETS	\$ -	\$ -	\$ 10,367	\$ 255,447	\$ 385,461	\$ 661,842
TOTAL LIABILITIES AND NET ASSETS	\$ -	\$ -	\$ 10,367	\$ 1,732,648	\$ 389,488	\$ 69,234,518

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012**

	STATE SHARE RENTAL HOUSING	INHERITANCE TAX	TAX COLLECTOR TRUST	COUNTY CLERK REAL ESTATE TAX REDEMPTION	CHILD ADVOCACY TAX COLLECTION TRUST	BED TAX TRUST
ADDITIONS						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ 17,807	\$ -
Mobile home privilege tax	-	-	-	-	89	-
Payment in lieu of tax	-	-	-	-	77	-
Fees for services	-	-	-	85,494	-	-
Interest income	-	-	-	127	-	-
Occupancy tax	-	-	-	-	-	295,060
Inheritance tax	-	442,319	-	-	-	-
Miscellaneous receipts	-	-	-	-	2	-
Tax redemptions	-	-	-	2,436,854	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
TOTAL ADDITIONS	\$ -	\$ 442,319	\$ -	\$ 2,522,475	\$ 17,975	\$ 295,060
DEDUCTIONS						
General and administrative	\$ -	\$ 442,319	\$ -	\$ 2,418,690	\$ -	\$ 349,584
Judiciary and court related	-	-	-	-	-	-
Public health	-	-	-	-	17,975	-
Public welfare	85,893	-	-	-	-	-
Public safety	-	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 85,893	\$ 442,319	\$ -	\$ 2,418,690	\$ 17,975	\$ 349,584
CHANGE IN NET ASSETS	\$ (85,893)	\$ -	\$ -	\$ 103,785	\$ -	\$ (54,524)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 84,988	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	(89,345)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 84,988	\$ -	\$ -	\$ (89,345)	\$ -	\$ -
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ (905)	\$ -	\$ -	\$ 14,440	\$ -	\$ (54,524)
NET ASSETS, BEGINNING OF YEAR	1,329	-	-	-	-	47,805
NET ASSETS, END OF YEAR	\$ 424	\$ -	\$ -	\$ 14,440	\$ -	\$ (6,719)

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012**

	BI-COUNTY TAX COLLECTION TRUST	MENTAL HEALTH TAX COLLECTION TRUST	MOBILE HOME TAX REDEMPTION	PUBLIC BUILDING COMMISSION TAX COLLECTION TRUST	UNCLAIMED BAIL BOND	SENIOR CITIZENS TAX COLLECTION TRUST
ADDITIONS						
General property tax	\$ 342,793	\$ 309,983	\$ -	\$ 2,072,844	\$ -	\$ 79,823
Mobile home privilege tax	1,713	1,549	-	10,188	-	399
Payment in lieu of tax	1,473	1,334	-	7,941	-	344
Fees for services	-	-	6,864	-	-	-
Interest income	-	-	3	-	-	-
Occupancy tax	-	-	-	-	-	-
Inheritance tax	-	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-	-
Tax redemptions	-	-	63,950	-	-	-
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
TOTAL ADDITIONS	\$ 345,979	\$ 312,866	\$ 70,817	\$ 2,090,973	\$ -	\$ 80,566
DEDUCTIONS						
General and administrative	\$ -	\$ -	\$ 63,986	\$ 2,090,973	\$ -	\$ -
Judiciary and court related	-	-	-	-	-	-
Public health	345,979	312,866	-	-	-	-
Public welfare	-	-	-	-	-	80,566
Public safety	-	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 345,979	\$ 312,866	\$ 63,986	\$ 2,090,973	\$ -	\$ 80,566
CHANGE IN NET ASSETS	\$ -	\$ -	\$ 6,831	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	(6,828)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (6,828)	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
NET ASSETS, BEGINNING OF YEAR	-	2,242	177	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ 2,242	\$ 180	\$ -	\$ -	\$ -

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

**WILLIAMSON COUNTY GOVERNMENT
COMBINING STATEMENT OF CHANGES IN NET ASSETS - TRUST FUNDS
NOVEMBER 30, 2012**

	UNIVERSITY OF ILLINOIS COOPERATIVE EXTENSION TAX COLLECTION TRUST	LIQUOR LICENSE & FINGERPRINTING	DISPUTE RESOLUTION	CIRCUIT CLERK FEES TRUST	911 FUND	TOTAL AGENCY FUNDS
ADDITIONS						
General property tax	\$ 111,190	\$ -	\$ -	\$ -	\$ -	\$ 2,934,440
Mobile home privilege tax	556	-	-	-	-	14,494
Payment in lieu of tax	477	-	-	-	-	11,646
Fees for services	-	-	12,448	1,476,432	523,370	2,104,608
Interest income	-	-	-	2,925	61	3,116
Occupancy tax	-	-	-	-	-	295,060
Inheritance tax	-	-	-	-	-	442,319
Miscellaneous receipts	-	-	-	12,678	19,990	32,670
Tax redemptions	-	-	-	-	-	2,500,804
Federal financial assistance	-	-	-	-	-	-
State financial assistance	-	-	-	-	-	-
TOTAL ADDITIONS	\$ 112,223	\$ -	\$ 12,448	\$ 1,492,035	\$ 543,421	\$ 8,339,157
DEDUCTIONS						
General and administrative	\$ -	\$ 1,529	\$ 3,792	\$ -	\$ -	\$ 5,370,873
Judiciary and court related	-	-	-	30,331	-	30,331
Public health	-	-	-	-	-	658,845
Public welfare	112,223	-	-	-	-	296,657
Public safety	-	-	-	-	411,412	411,412
TOTAL DEDUCTIONS	\$ 112,223	\$ 1,529	\$ 3,792	\$ 30,331	\$ 411,412	\$ 6,768,118
CHANGE IN NET ASSETS	\$ -	\$ (1,529)	\$ 8,656	\$ 1,461,704	\$ 132,009	\$ 1,571,039
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ -	\$ 1,450	\$ -	\$ -	\$ -	\$ 86,438
Operating transfers out	-	-	-	(1,463,208)	-	(1,559,381)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 1,450	\$ -	\$ (1,463,208)	\$ -	\$ (1,472,943)
CHANGE IN NET ASSETS AFTER TRANSFERS	\$ -	\$ (79)	\$ 8,656	\$ (1,504)	\$ 132,009	\$ 98,096
NET ASSETS, BEGINNING OF YEAR	\$ -	\$ 79	\$ 1,711	\$ 256,951	\$ 253,452	\$ 563,746
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ 10,367	\$ 255,447	\$ 385,461	\$ 661,842

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

	2011 Levy Payable 2012	2010 Levy Payable 2011	2009 Levy Payable 2010
ASSESSED VALUATIONS	\$ 907,345,394	\$ 890,874,876	\$ 866,934,540
TAX RATES PER \$100			
County General Fund	0.51944	0.47640	0.42827
Public Health Fund (Bi-County)	0.03792	0.03839	0.03946
Municipal Retirement Fund	0.14647	0.15685	0.15562
Mental Health Fund	0.03429	0.03483	0.03612
Public Building Commission Fund	0.22958	0.18419	0.15423
County Highway General Fund	0.07552	0.07818	0.08113
Unit Special Bridge Fund	0.02199	0.02276	0.02362
Highway Special Bridge Fund	0.02199	0.02276	0.02362
Unit Road and Bridge Fund	0.07881	0.08158	0.08465
Federal Aid Matching Fund	0.02241	0.02320	0.02408
Gravel Road Tax Fund	0.04181	0.04329	0.04493
University of Illinois Cooperative Extension Fund	0.01230	0.01244	0.01291
Child Advocacy Center Fund	0.00197	0.00200	0.00208
Senior Citizens Fund	0.00883	0.00897	0.00969
Self-Insurance Bond Fund	0.18156	0.18384	0.17419
ICRMT Self-Insurance	0.13778	0.12095	0.11767
Liability Insurance Fund	0.00009	0.00010	0.00010
Workmen's Compensation Fund	0.00005	0.02163	0.00060
Unemployment Insurance Fund	0.00005	0.00162	0.00010
TOTAL TAX RATES	1.57286	1.51398	1.41307
TAX EXTENSIONS			
County General Fund	\$ 4,713,115	\$ 4,175,563	\$ 3,815,350
Public Health Fund (Bi-County)	344,065	336,482	351,540
Municipal Retirement Fund	1,328,989	1,374,763	1,386,379
Mental Health Fund	311,129	305,279	321,784
Public Building Commission Fund	2,083,084	1,614,393	1,373,996
County Highway General Fund	685,227	685,234	722,767
Unit Special Bridge Fund	199,525	199,487	210,425
Highway Special Bridge Fund	199,525	199,487	210,425
Unit Road and Bridge Fund (Less 30% municipal share)	715,079	715,034	754,126
Federal Aid Matching Fund	203,336	203,344	214,523
Gravel Road Tax Fund	379,361	379,429	400,270
University of Illinois Cooperative Extension Fund	111,603	109,034	115,012
Child Advocacy Center Fund	17,875	17,530	18,530
Senior Citizens Fund	80,119	78,620	86,326
Self-Insurance Bond Fund	1,647,376	1,611,325	1,511,815
ICRMT Self-Insurance	1,250,140	160,100	1,048,292
Liability Insurance Fund	817	876	891
Workmen's Compensation Fund	454	189,583	5,345
Unemployment Insurance Fund	454	14,199	891
TOTAL TAX EXTENSIONS	\$ 14,271,273	\$ 12,369,762	\$ 12,548,687
TAX COLLECTIONS			
County General Fund	\$ 4,695,622	\$ 4,164,580	\$ 3,796,717
Public Health Fund (Bi-County)	342,757	335,496	349,701
Municipal Retirement Fund	1,323,859	1,370,850	1,379,072
Mental Health Fund	309,944	304,378	320,101
Public Building Commission Fund	2,075,583	1,610,401	1,366,967
County Highway General Fund	684,796	685,213	720,742
Unit Special Bridge Fund	199,412	199,487	209,554
Highway Special Bridge Fund	199,247	199,379	209,685
Unit Road and Bridge Fund (less 30% municipal share)	492,266	491,989	515,645
Highway Gravel and Rock	377,910	378,309	398,167
Federal Aid Matching Fund	203,196	203,337	213,778
University of Illinois Cooperative Extension Fund	111,179	108,713	114,410
Child Advocacy Center Fund	17,807	17,478	18,433
Senior Citizens Fund	79,814	78,381	85,874
Self-Insurance Bond Fund	1,641,110	1,606,906	1,543,647
ICRMT Self-Insurance	1,245,547	158,136	1,043,732
Liability Insurance Fund	813	874	658
Workmen's Compensation Fund	262	189,468	5,317
Unemployment Insurance Fund	438	14,189	861
TOTAL TAX COLLECTIONS	\$ 14,001,562	\$ 12,117,564	\$ 12,293,061
PERCENTAGE OF COLLECTIONS	98.1101%	97.9612%	97.9629%

(Sources: Williamson County Tax Collector and Williamson County Clerk's 2011/2012 Rate Book)

WILLIAMSON COUNTY GOVERNMENT
LEGAL DEBT MARGIN
NOVEMBER 30, 2012

*Assessed Valuation (Calendar Year 2011 Payable 2012)	\$ 907,345,394
**Limitation on Indebtedness Per Chapter 50, Section 405/1 Illinois Compiled Statutes Expressed as a Percentage	<u>2.875%</u>
<u>LEGAL DEBT LIMITATION</u>	\$ 26,086,180
Less: Qualified Bonded Indebtedness - November 30, 2012	<u>-</u>
<u>LEGAL DEBT MARGIN</u>	<u>\$ 26,086,180</u>

Notes:

- 1) 50 ILCS 405/1.10** excludes bond issues 2010A and 2010B for qualified bonded indebtedness as these bonds were issued for the purpose of constructing a County Jail.
- 2) 745 ILCS 10/9-105** excludes bond issues 2011 and 2011A from qualified bonded indebtedness as these bonds were issued for the purpose of self-insurance against tort judgments and settlements.

***(Source: Williamson County Tax Rate Book)**

**** (Source: Illinois Compiled Statutes)**

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
General	Major Fund	Receipt of local property taxes, fees, salary reimbursements and state payments for the County's share of various taxes, etc. Also, disbursement of these funds for all general County expenditures, except those specifically associated with other funds.
Motor Fuel Tax	Major Fund	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
County Clerk	Major Fund	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
Sheriff's Fees	Major Fund	Accumulation of fees and fines; subsequently transferred to the General Fund.
General Assistance	Major Fund	Receipt and disbursement of local funds for assistance to individuals.
Jail Construction Fund	Major Fund	Receipt and disbursement of bond proceeds and other income for the construction of a new County Jail.

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Animal Control	Special Revenue	Receipt of animal control fees and related disbursements.
Animal Control Memorial	Special Revenue	Receipt of animal control donations and related disbursements.
Assessment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future court related disbursements.
Assessor's Mapping	Special Revenue	Accumulation of fees from the Circuit Clerk to defray the cost of implementing and maintaining the County's Geographic Information System.
Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
Chief Judge's Trust	Special Revenue	Accumulation of receipts from the 1 st Circuit counties for the expenses of the chief judge's office.
Circuit Clerk Operation Add-on	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to offset administrative expenses.
Computer and Photo	Special Revenue	Accumulation of receipts from the County Clerk for future statutorily approved purchases.
Condemnation	Special Revenue	Accounting for proceeds of condemnation actions and disbursement to proper recipients.
Cops Methamphetamine Grant	Special Revenue	Receipt and disbursement of grant funds for the specified grant purpose.
Coroner's Cremation	Special Revenue	Receipt and disbursement of cremation fees.
Coroner's Morgue	Special Revenue	Receipt of donations and disbursement of funds for building and maintaining the Coroner's morgue.

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

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
County Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
County Highway General	Special Revenue	Receipt and disbursement of property taxes and funds for County Highway General Fund expenditures.
Courthouse Security	Special Revenue	Accumulation of receipts from the Circuit Clerk for courthouse security expenditures.
Document Storage	Special Revenue	Receipt of filing fees for all court cases filed with Circuit Clerk and disbursements for maintenance of storage system.
Economic Development Revolving Loan	Special Revenue	Receipt of loan payments from local businesses; accumulation of these receipts for future loans to be made.
EMA	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
EMA Exercise	Special Revenue	Receipt and subsequent disbursement of grant funds for the stated grant purpose.
Federal Aid Matching	Special Revenue	Receipt and disbursement of property taxes and local funds for specific federal aid projects.
General Fund Reserve Fund	Special Revenue	Receipt of stabilization funds to be utilized upon a 2/3 majority vote for cash flow emergencies and stabilization of resources.
Geographic Information System	Special Revenue	Receipt and subsequent disbursement of geographic information system fees from the County Clerk.
Grant Clearing	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose.
Gravel Road Tax	Special Revenue	Receipt and disbursement of property taxes and local funds for specific road projects.

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

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Homebuyer	Special Revenue	Receipt and disbursement of grant fund for the specified grant purpose
Housing Rehabilitation	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
IEMA TCIP Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Injury Prevention Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Law Library	Special Revenue	Receipt of fees charged by the Circuit Clerk for subsequent disbursement of law library expenditures.
Liability Insurance	Special Revenue	Receipt of property taxes and subsequent disbursement for liability insurance premiums.
Married Family Domestic Violence	Special Revenue	Receipt of various filing and recording fees and subsequent transfer of these fees to the other funds.
MARS Grant	Special Revenue	Receipt and subsequent disbursement of grant funds for the specified grant purpose.
Mobile Home Indemnity	Special Revenue	Accumulation of fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Non-resident/Indemnity Fund	Special Revenue	Receipt of unclaimed funds which are turned over to the rightful owners (if found) or to the State after statutory period elapses. Also accumulates fees from tax sales which are to be used to offset future liabilities relating to sales in error.
Police Vehicle Trust	Special Revenue	Accumulation of receipts from the Circuit Clerk's office to purchase squad cars.
Prosecutor Based Victim Assistance	Special Revenue	Receipt and subsequent disbursement of grant funds and donations for the specified grant purpose.
Recycling Grant	Special Revenue	Receipt and disbursement of grant funds to purchase recycling equipment.

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

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Rental Housing Program	Special Revenue	Receipt and disbursement of rental housing fees charged by the County Clerk to record qualified documents.
Sheriff's Auxiliary	Special Revenue	Receipt and subsequent disbursement of auxiliary receipts.
Sheriff's Donation	Special Revenue	Receipt and disbursement of donations for the purpose of fulfilling donor specific requests.
Sheriff's Drug Forfeiture	Special Revenue	Receipt of forfeited drug monies and disbursement for drug use prevention expenses.
Sheriff's DUI Equipment	Special Revenue	Accumulation of fees from the Circuit Clerk to be used for future Sheriff DUI equipment purchases.
Sheriff's Medical Costs	Special Revenue	Receipt and subsequent disbursement of fees collected by the Circuit Clerk for inmate medical expenses.
Shooting Range Trust	Special Revenue	Receipt and subsequent disbursement of donations collected for shooting range activities.
States Attorney Automation	Special Revenue	Accumulation of receipts from the Circuit Clerk for future purchase of computer hardware and software or other automation equipment for the court system.
State's Attorney Federal Drug	Special Revenue	Receipt and subsequent disbursement of federal funds received from drug forfeiture cases.
Township Bridge	Special Revenue	Expenditure of state funds for repair and construction of bridges.
Traffic Safety Day	Special Revenue	Receipts from donations by local businesses and sales from program merchandise and subsequent disbursements for education of traffic safety.
Treasurer's Automation	Special Revenue	Accumulation of receipts from tax sales for future purchase of automation equipment and expenses for the Treasurer's Office.

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

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Unemployment	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for unemployment insurance payments.
Unit Motor Fuel Tax	Special Revenue	Accumulation of state motor fuel tax allotments to be disbursed for specific approved projects.
Unit Road and Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County road and bridge construction and/or repair.
Unit Special Bridge	Special Revenue	Receipt of property taxes and other funds for the purpose of County bridge construction and repair.
Victims of Crime	Special Revenue	Receipt and disbursement of grant funds for the purpose of protecting victim rights.
Vital Records	Special Revenue	Receipt and subsequent disbursement of fees from the County Clerk for the reproduction and recording of birth and death records.
Williamson County Highway Bond	Special Revenue	Receipt of cash bond for highway projects.
Workmen's Compensation	Special Revenue	Receipt of property taxes and reimbursements for subsequent disbursement for workmen's compensation related expenses.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR CAPITAL PROJECTS FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Capital Improvement Trust	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.
Capital Projects Fund	Capital Project	Accumulation of receipts from the General Fund for future purchases of various types of equipment or property.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION -
GOVERNMENTAL NONMAJOR DEBT SERVICE FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Debt Service	Debt Service	Receipt and subsequent disbursement of loan proceeds.
Self-Insurance Bond	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.
Jail Debt Service Fund	Debt Service	Accumulation of receipts for the purpose of paying bond principal repayments, bond interest, and premiums.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
PROPRIETARY INTERNAL SERVICE FUNDS – MAJOR FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Employee Health Insurance	Internal Service Major Fund	Receipt and disbursement of County and employee funds for expenditures of the County's Employees' Health Insurance program.
ICRMT Self Insurance	Internal Service Major Fund	Receipt of funding for and subsequent disbursement for expenditures for self-insurance purposes.
Illinois Municipal Retirement	Internal Service Major Fund	Receipt of funding for and subsequent disbursement of County and employee funds for expenditures to the Illinois Municipal Retirement System.
Retiree Health Insurance	Internal Service Major Fund	Collection of County contributions for the administration of the Retiree Health Insurance Program.

WILLIAMSON COUNTY GOVERNMENT
LISTING OF INDIVIDUAL FUNDS – TYPE AND PRIMARY FUNCTION
FIDUCIARY TRUST FUNDS
NOVEMBER 30, 2012

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Bed Tax	Trust	Receipt of bed tax from county hotels and motels and subsequent disbursement to the Williamson County Tourism Bureau.
Bi-County Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local health department.
Child Advocacy Center Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local Child Advocacy Center.
Circuit Clerk Fees Trust	Trust	Accounting for proceeds of the Circuit Clerk (bail receipts, fines, etc.) and distribution to proper recipients and other funds.
County Clerk Real Estate Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on real estate parcels.
Dispute Resolution	Trust	Accumulation of receipts from the Circuit Clerk's office for disbursement to dispute resolution centers.
Inheritance Tax	Trust	Receipt of inheritance and estate taxes from decedents and subsequent transfer to the State of Illinois.
Liquor License & Fingerprinting	Trust	Receipt of liquor license and fingerprinting fees collected by the County Clerk and subsequent transfer to the State of Illinois.
Mental Health Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local mental health board.
Mobile Home Tax Redemption	Trust	Receipt of tax sale redemptions and subsequent disbursement to tax buyers on mobile home parcels.
911 Fund	Trust	Receipt and disbursement of 911 funds that the County Treasurer is the fiduciary agent for. The funds themselves are controlled by a separately appointed Board.

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

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

<u>Fund</u>	<u>Type of Fund</u>	<u>Primary Function(s) of Fund</u>
Public Building Commission Tax Collection Trust	Trust	Receipt of property taxes for distribution to the Williamson County Public Building Commission.
Senior Citizens Tax Collection Trust	Trust	Receipt of property taxes for distribution to a local senior citizens program.
State Share Rental Housing	Trust	Receipt of rental housing fees charged by the County Clerk for recording qualified documents and subsequent disbursement to the State of Illinois.
Tax Collector Trust	Trust	Collection of property taxes, mobile home taxes and various fees, and payments in lieu of taxes with subsequent disbursement to the various county taxing districts.
Unclaimed Bail Bond	Trust	Receipt of unclaimed bail bonds upon expiration of statute of limitations to be distributed to property owners.
University of Illinois Cooperative Tax Collection Trust	Trust	Receipt of property taxes for distribution to the local extension office.

COMPLIANCE SECTION



August 16, 2013

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

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

We have audited, the financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Williamson County Government, Illinois, as of and for the year ended November 30, 2012, which collectively comprise Williamson County Government's basic financial statements for and have issued our report thereon dated August 16, 2013. We conducted our audit 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.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and recommendations that we consider to be significant deficiencies in internal control over financial reporting.

Findings 2012-1 and 2012-2 in accompanying schedule of findings and recommendations on pages 121 through 123 detail the significant deficiencies. *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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Williamson County Government, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

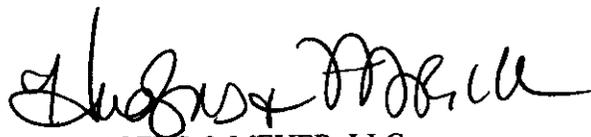
We noted certain matters that we reported to management of Williamson County Government in a separate letter dated August 16, 2013.

Williamson County Government, Illinois' responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Williamson County Government, Illinois' responses and, accordingly, we express no opinion on them.

Subsequent to the year ended November 30, 2012, the Williamson County Circuit Clerk's Office learned three staff members had been accused of participating in a collusion to defraud Williamson County Government. There is an investigation pending. The effect on the financial statements as of November 30, 2012 is unknown as of the date of this report.

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS
(GOVERNMENT AUDITING STANDARDS)
NOVEMBER 30, 2012

<u>Finding No.</u>	<u>Description</u>
2012-1	<p><u>Criteria:</u> Government Auditing Standards</p> <p><u>Condition:</u> Through our inquiry and observation, we noted that the Williamson County Government has areas of inherent risks and exposure in the area of revenue recognition that all affected office holders and County Board members need to be aware of.</p> <p>The specific areas of inherent risks and areas of exposure discussed throughout the audit process are:</p> <ul style="list-style-type: none">- The Sheriff's Department receives cash payments for weekender and work release inmates and civil process payments. The Sheriff's Department also handles cash received from incoming inmates.- The County Clerk's Office receives significant cash for delinquent taxes. The County Clerk's Office also receives cash payments for recording and vital records services.- The Circuit Clerk's office receives cash payments for bonds and fines and fees.- The Animal Control Department receives cash payments for impoundment and adoption fees.- The County Treasurer's office receives cash for the payment of real estate and mobile home taxes. <p><u>Cause:</u> There are areas of revenue where the County receives payments in cash. Therefore, there are areas of inherent risk throughout the county where current processes could be circumvented by staff and any errors and/or omissions in revenues may not be detected through the audit process.</p> <p><u>Effect</u> Cash receipts could be circumvented by staff, and therefore not included in the County's financial statements.</p> <p><u>Recommendation:</u> Each office listed above should review these areas of inherent risk and implement procedures to better safeguard cash. Each respective office holder has been informed of his or her areas of inherent risk verbally and in written form. The written notifications to each office holder listed specific steps for each respective office holder to consider in mitigating his or her risk. Specific examples of recommendations made to each official in order to mitigate the risks of fraud and abuse include, but are not limited to, minimizing the amount of cash received by requiring payment</p>

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS
(GOVERNMENT AUDITING STANDARDS)
NOVEMBER 30, 2012

<u>Finding No.</u>	<u>Description</u>												
2012-1	<p>in the form of certified funds, review hardware and/or software upgrades that will assist in detecting fraud and abuse, require all staff in positions of accepting cash to take mandatory vacations and have other staff members complete their duties while absent, make inquires of other Counties of similar size regarding newly implemented procedures to detect fraud and abuse, review security device upgrades that would assist in detecting fraud and abuse, review the department's internal control structures to determine if additional staff would assist in detecting fraud and abuse, and rotate staff duties amongst current staff. Finally, it is recommended to adequately bond staff in order to mitigate the financial loss from fraud and abuse. Each office holder should gather an understanding of the insurance policies in place in making this determination.</p> <p><u>View of Responsible Officials:</u> Each office holder listed above was receptive to the discussions and recommendations listed above.</p> <p><u>Contact Names</u></p> <table style="width: 100%; border: none;"> <tr> <td>Bennie Vick, Sheriff</td> <td style="text-align: right;">618-997-1301 ext. 300</td> </tr> <tr> <td>Amanda Barnes, County Clerk</td> <td style="text-align: right;">618-997-1301 ext. 100</td> </tr> <tr> <td>Stuart Hall, Circuit Clerk</td> <td style="text-align: right;">618-997-1301 ext. 248</td> </tr> <tr> <td>Terry Watts, Animal Control Warden</td> <td style="text-align: right;">618-993-6075</td> </tr> <tr> <td>Brinson Venable, Treasurer</td> <td style="text-align: right;">618-997-1301 ext. 160</td> </tr> <tr> <td>Ron Ellis, Board Chairman</td> <td style="text-align: right;">618-997-1301 ext. 135</td> </tr> </table>	Bennie Vick, Sheriff	618-997-1301 ext. 300	Amanda Barnes, County Clerk	618-997-1301 ext. 100	Stuart Hall, Circuit Clerk	618-997-1301 ext. 248	Terry Watts, Animal Control Warden	618-993-6075	Brinson Venable, Treasurer	618-997-1301 ext. 160	Ron Ellis, Board Chairman	618-997-1301 ext. 135
Bennie Vick, Sheriff	618-997-1301 ext. 300												
Amanda Barnes, County Clerk	618-997-1301 ext. 100												
Stuart Hall, Circuit Clerk	618-997-1301 ext. 248												
Terry Watts, Animal Control Warden	618-993-6075												
Brinson Venable, Treasurer	618-997-1301 ext. 160												
Ron Ellis, Board Chairman	618-997-1301 ext. 135												
2012-2	<p><u>Criteria:</u> Government Auditing Standards and Williamson County's adopted policy.</p> <p><u>Condition:</u> Through our audit testing, we noted that the Williamson County Government's policy of notifying the Treasurer's office of newly acquired fixed assets has not been followed. The purpose of notifying the County Treasurer's Office of new assets was to enable the labeling of newly acquired assets for the County's fixed asset program.</p> <p><u>Cause:</u> It appears that there is a lack of understanding by the County Departments regarding the required procedures when purchasing fixed assets. Only two of the County's departments reported 2012 fixed asset purchases to the County Treasurer's Office.</p> <p><u>Effect</u> Fixed asset purchases could go undetected and improperly reported in the County's financial statements. Also, depreciation expense would more than likely be understated.</p> <p><u>Recommendation:</u> The County Board should review the currently required process to determine if changes are necessary. Perhaps a revision of the procedures would make it easier for the office to report or others to determine the additions of fixed assets.</p>												

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS
(GOVERNMENT AUDITING STANDARDS)
NOVEMBER 30, 2012

Finding No.	Description		
2012-2	<p data-bbox="407 346 760 378"><u>View of Responsible Officials:</u></p> <p data-bbox="407 373 1406 415">The County Board is open to reviewing the policy and implementing any necessary changes.</p> <p data-bbox="407 457 591 487"><u>Contact Names</u></p> <table data-bbox="407 487 1114 522"><tr><td data-bbox="407 487 708 522">Ron Ellis, Board Chairman</td><td data-bbox="865 483 1114 512">618-997-1301 ext. 135</td></tr></table>	Ron Ellis, Board Chairman	618-997-1301 ext. 135
Ron Ellis, Board Chairman	618-997-1301 ext. 135		

FEDERAL AWARDS SECTION



August 16, 2013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Williamson County Government
Williamson County Administration Building
407 N. Monroe Street
Marion, IL 62959

Compliance

We have audited Williamson County Government, Illinois' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect of each of Williamson County Government's major federal programs for the year ended November 30, 2012. Williamson County Government, Illinois' major federal programs are identified in the summary of auditors' results section. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Williamson County Government, Illinois' management. Our responsibility is to express an opinion on Williamson County Government, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Williamson County Government, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Williamson County Government, Illinois' compliance with those requirements.

In our opinion, Williamson County Government, Illinois, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2012.

Internal Control Over Compliance

Management of Williamson County Government, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Williamson County Government, Illinois' internal control over compliance with the requirements that could have a direct and

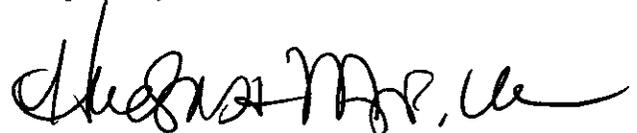
material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Williamson County Government, Illinois' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Respectfully submitted,



HUDGENS & MEYER, LLC
Certified Public Accountants

**WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
NOVEMBER 30, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Amount	Cash Receipts	Non-ARRA Cash Disbursements	ARRA Cash Disbursements	Total Disbursements
FEDERAL AWARDS							
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Passed Through Illinois Department of Commerce and Economic Opportunity Agency # 420:							
MARS Grant	14.228	11-246002	\$ 89,659	\$ 89,659	\$ 89,659	\$ -	\$ 89,659
Total CFDA # 14.228			\$ 89,659	\$ 89,659	\$ 89,659	\$ -	\$ 89,659
<i>Direct Award</i>							
Homebuyer Grant Program	14.239	SHB-50439	\$ 336,000	\$ 136,032	\$ 136,032	\$ -	\$ 136,032
SFOOR Program	14.239		210,000	63,972	63,972	-	63,972
Total CFDA # 14.239			\$ 546,000	\$ 200,004	\$ 200,004	\$ -	\$ 200,004
Passed Through Illinois Department of Commerce and Economic Opportunity Agency # 420:							
Revolving Loan Program	14.248	07-241003	\$ 341,510	\$ -	\$ 330,000	\$ -	\$ 330,000
Total CFDA # 14.248			\$ 341,510	\$ -	\$ 330,000	\$ -	\$ 330,000
US DEPARTMENT OF JUSTICE							
Passed through Illinois Criminal Justice Information Authority Agency #546:							
Victims of Crime Advocate	16.575	211102	\$ 48,557	\$ 48,557	\$ 48,557	\$ -	\$ 48,557
Total CFDA # 16.575			\$ 48,557	\$ 48,557	\$ 48,557	\$ -	\$ 48,557
<i>Direct Award:</i>							
Methamphetamine Initiative	16.710	2006CKWX0444	\$ 98,723	\$ -	\$ -	\$ -	\$ -
Methamphetamine Initiative II	16.710	2007CKWX0262	428,462	80,000	80,000	-	80,000
Total CFDA # 16.710			\$ 527,185	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
US DEPARTMENT OF TRANSPORTATION							
Passed Through Illinois Department of Transportation Agency # 494:							
Traffic Safety	20.601	AL120100238	\$ 20,144	\$ 20,144	\$ 20,144	\$ -	\$ 20,144
Traffic Safety	20.601	AL10100252	44,129	782	782	-	782
Total CFDA # 20.601			\$ 64,273	\$ 20,926	\$ 20,926	\$ -	\$ 20,926
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through Illinois Department of Healthcare and Family Services Agency # 478:							
Child Support Enforcement - Federal Portion	93.563	21KCC000099	\$ 11,123	\$ 10,912	\$ 10,912	\$ -	\$ 10,912
Child Support Enforcement - Federal Portion	93.563	31KCC000099	5,434	5,434	5,434	-	5,434
Total CFDA # 93.563			\$ 16,557	\$ 16,346	\$ 16,346	\$ -	\$ 16,346
Passed Through Illinois State Board of Elections Agency #587:							
HAVA 2002	93.617	37-6002369	\$ 77,660	\$ 30,845	\$ 30,845	\$ -	\$ 30,845
Total CFDA # 93.617			\$ 77,660	\$ 30,845	\$ 30,845	\$ -	\$ 30,845
DEPARTMENT OF HOMELAND SECURITY							
Passed Through Illinois Emergency Management Agency Agency # 588:							
Public Assistance Grant - Federal Disaster Declaration	97.036	1991-199JELCS-00	\$ 380,154	\$ 380,154	\$ 106,578	\$ -	\$ 106,578
Total CFDA # 97.036			\$ 380,154	\$ 380,154	\$ 106,578	\$ -	\$ 106,578
Passed Through Illinois Emergency Management Agency Agency # 588:							
Emergency Management Preparedness Grant	97.042	12EMAWILLI3	\$ 1,940	\$ 1,940	\$ 1,940	\$ -	\$ 1,940
Emergency Management Preparedness Grant	97.042	312EMAWILLI	26,604	26,604	26,604	-	26,604
Emergency Management Preparedness Grant - Narrowband Compliance	97.042	311NBEMWILLI	800	800	800	-	800
Emergency Management Assistance Grant	97.042	11EMAWILLRE-5	2,549	2,549	2,549	-	2,549
Total CFDA # 97.042			\$ 31,893	\$ 31,893	\$ 31,893	\$ -	\$ 31,893
TOTAL FEDERAL AWARDS							
			\$ 2,123,448	\$ 898,384	\$ 954,808	\$ -	\$ 954,808

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
NOVEMBER 30, 2012

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The government-wide financial statements and fund financial statements are prepared on the accrual basis of accounting and modified accrual basis of accounting, respectively, as contemplated by generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the government-wide financial statements and the fund financial statements.

NOTE 2: PASS-THROUGHS TO SUBRECIPIENTS

For the fiscal year ended November 30, 2012, there were no pass-throughs of federal awards.

NOTE 3: RECONCILIATION OF FEDERAL AWARDS RECEIVED PER THE SCHEDULE OF EXPENDITURES OF FEDERAL TO THE FUND FINANCIAL STATEMENTS

A Reconciliation of Federal Awards received per the Schedule of Expenditures of Federal Awards to the Fund Financial Statements appears on page 128 of this report.

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS

During the fiscal year ended November 30, 2010, the County issued \$25,260,000. of alternative revenue bonds for a jail construction project.

Bond Description – Recovery Zone Economic Development Bonds and Build America Bonds

Williamson County Government, on March 9, 2010, adopted Ordinance No. 10-03-09-01 (as supplemented, the "Bond Ordinance") authorizing the issuance of (collectively, the "Bonds"): (A) \$5,920,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)); and (B) \$19,340,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010B (Build America Bonds (Direct Payment)).

Interest on the Bonds is payable semi-annually December 1 and June 1 of each year, commencing December 1, 2010.

The Bonds are issuable in denominations of any authorized integral multiple of \$5,000 principal amount, will be issued using a book entry system in fully registered form only, without coupons and, when issued, and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchasers will not receive physical delivery of Bonds.

Principal and interest are payable by The Bank of New York Mellon Trust Company, N.A., St. Louis, Missouri to DTC, which will remit such principal and interest to DTC's Participants for payment to the Beneficial Owners of the Bonds. The Bonds will mature annually on December 1, at coupons and yields for the years described in the bond ordinance and issue documents. The Bonds are subject to redemption prior to maturity as provided in the bond ordinance and issue documents.

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
NOVEMBER 30, 2012

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS
(CONTINUED)

The total interest subsidy payments made on behalf of Williamson County Government for the year ended November 30, 2012 was \$552,698.

The Bond proceeds will be issued to provide funds to finance:

- (i) the acquisition, construction, and installation of, as applicable, land, buildings, furniture, fixtures and equipment for a jail and correctional center, administrative offices, video court, medical facilities, processing area, commissary, training room and parking facilities, and related facilities, improvements and costs;
- (ii) capitalized interest; and
- (iii) certain costs of issuance (i), (ii) and (iii), the "Project".

The **2010A** Bonds are designated as "Recovery Zone Economic Development Bonds (Direct Payment)" ("RZEDBs") and the **2010B** Bonds are designated as "Build America Bonds (Direct Payment)" ("BABs"), for purposes of the American Recovery and Reinvestment Act of 2009 and, therefore, the County is eligible for and expects to receive a cash subsidy from the U.S. Treasury in the amount equal to 45% for RZEDBs and 35% for BABs of the interest payable on the 2010A and 2010B Bonds (as applicable, "Build America Payments").

The principal balances of the 2010A and 2010B bonds as of November 30, 2012 are:

2010A Recovery Zone Economic Development Bonds	\$ 5,920,000
2010B Build America Bonds	19,255,000
<u>Total</u>	<u>\$ 25,175,000</u>

Interest paid on the 2010A and 2010B bonds during the fiscal year ended November 30, 2012 totaled:

2010A Recovery Zone Economic Development Bonds	\$ 389,445
2010B Build America Bonds	1,078,422
<u>Total</u>	<u>\$ 1,467,867</u>

Fiscal agent fees paid on the 2010A and 2010B bonds during the fiscal year ended November 30, 2012 totaled:

2010A Recovery Zone Economic Development Bonds	\$ 700
2010B Build America Bonds	700
<u>Total</u>	<u>\$ 1,400</u>

WILLIAMSON COUNTY GOVERNMENT
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
NOVEMBER 30, 2012

NOTE 4: BUILD AMERICA AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS (CONCLUDED)

Interest subsidy payment received on the 2010A and 2010B bonds during the fiscal year November 30, 2012 totaled:

2010A Recovery Zone Economic Development Bonds	\$	175,250
2010B Build America Bonds		377,448
<u>Total</u>	<u>\$</u>	<u>552,698</u>

While the Build America Bonds, Recovery Zone Economic Development Bonds, and the corresponding interest subsidy payments are not includable on the Schedule of Federal Awards, that information is disclosed here for the ease and understanding of the reader.

NOTE 5 PAYMENTS RECEIVED FOR CHILD SUPPORT ENFORCEMENT

The listing below details the payment received from the Illinois Department of Healthcare and Family Services during the County's fiscal year ended November 30, 2012:

<u>Agency #</u>	<u>Grant</u>	<u>Description</u>	<u>Contract #</u>	<u>Warrant #</u>	<u>Issue Date</u>	<u>Individual Claim Disbursement Amount</u>
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA6249429		\$ 1,719.88
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA6545582	1/19/2012	1,719.88
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA6868579	2/24/2012	1,719.88
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA7192829	3/21/2012	1,811.15
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA7529978	4/20/2012	1,811.15
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA7862400	5/23/2012	1,811.15
478	Healthcare & Family Services	Contractual Services	21KCC000099	AA8108263	6/20/2012	319.27
478	Healthcare & Family Services	Contractual Services	31KCC000099	AA8846497	9/19/2012	1,811.15
478	Healthcare & Family Services	Contractual Services	31KCC000099	AA9132252	10/25/2012	1,811.15
478	Healthcare & Family Services	Contractual Services	31KCC000099	AA9315233	11/21/2012	1,811.15
						<u>\$ 16,345.81</u>

The State of Illinois's fiscal year end is June 30. Williamson County Government's fiscal year end is November 30. The financial statements and Schedule of Federal Awards include payments received during the County's fiscal year ended November 30, 2012.

WILLIAMSON COUNTY GOVERNMENT
SUMMARY OF AUDITORS' RESULTS
NOVEMBER 30, 2012

SECTION I

1. Type of report issued on the government's financial statements:

<u>Opinion Unit</u>	<u>Opinion Issued</u>
Governmental Activities Unit	Unqualified
Each Major Fund	Unqualified
Discretely Presented Component Unit	Unqualified
Aggregate Remaining Fund Information	Unqualified
Compliance over Major Programs	Unqualified

- | | |
|--|-------------|
| 2. During the audit of the financial statements, were any reportable conditions in internal control disclosed? | No |
| 2a. If so, were any such conditions considered material weaknesses? | No |
| 3. Did the audit disclose any instances of noncompliance that would be considered material to the financial statements? | No |
| 4. Were any reportable conditions in internal control over major programs disclosed? | No |
| 5. If so, were any such conditions considered material to the financial statements? | No |
| 6. Did the audit disclose any audit findings required to be reported under Section 510(a) of the OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> ? | No |
| 7. Major programs: Homebuyer Grant Program CFDA # 14.239
Federal Disaster Recovery CFDA # 97.036
Revolving Loan Program CFDA # 14.248
SFOOR Grant Program CFDA # 14.239
MARS Program CFDA # 14.228 | |
| 8. Dollar threshold to distinguish between Type A and Type B programs: | \$ 300,000. |
| 9. Does the auditee qualify as a low-risk auditee under Section 530 of the OMB Circular A-133? | No |

SECTION II

- | | |
|--|--------------------------|
| 1. Findings relating to the financial statements which are required to be reported in accordance with GAGAS. | Yes -- See pages 121-123 |
|--|--------------------------|

SECTION III

- | | |
|---|------|
| 1. Findings and questioned costs for Federal awards which are shall include audit findings as defined in Section .510(a). | None |
|---|------|

SEE ACCOMPANYING AUDITORS' REPORT AND NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

**WILLIAMSON COUNTY GOVERNMENT
RECONCILIATION OF GRANT RECEIPTS PER THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS TO THE FUND FINANCIAL STATEMENTS
NOVEMBER 30, 2012**

GRANT NAME	FUND ACTIVITY IS RECORDED IN	CFDA #	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	REVERSE PRIOR YEAR GRANTS RECEIVABLE	RECORD CURRENT YEAR GRANTS RECEIVABLE	FEDERAL FINANCIAL ASSISTANCE RECEIVED PER THE AUDITED FINANCIAL STATEMENTS
FEDERAL AWARDS						
Traffic Safety	Sheriff's Fees Fund	20.601	\$ 20,144	\$ -	\$ -	\$ 20,144
Traffic Safety	Sheriff's Fees Fund	20.601	782	-	-	782
			\$ 20,926	\$ -	\$ -	\$ 20,926
US DEPARTMENT OF JUSTICE						
<i>Public Safety and Community:</i>						
Methamphetamine Initiative I	Cops Meth Grant Fund	16.710	\$ -	\$ -	\$ -	\$ -
Methamphetamine Initiative II	Cops Meth Grant Fund	16.710	80,000	-	-	80,000
	Total		\$ 80,000	\$ -	\$ -	\$ 80,000
<i>Passed Through Illinois Criminal Justice Information Authority:</i>						
Victims of Crime Advocate	Victims of Crime Fund	16.575	\$ 48,557	\$ (15,627)	\$ -	\$ 32,930
DEPARTMENT OF HOMELAND SECURITY						
<i>Passed Through Illinois Emergency Management Agency:</i>						
Emergency Management Assistance Grant	General Fund	97.042	\$ 29,807	\$ -	\$ -	\$ 29,807
Public Assistance Grant	Unit Road & Bridge	97.036	380,154	-	-	380,154
Emergency Management Assistance Grant	EMA Exercise	97.042	2,086	-	-	2,086
	Total		\$ 2,086	\$ -	\$ -	\$ 2,086
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>						
MARS Grant	MARS Grant	14.228	\$ 89,659	\$ -	\$ -	\$ 89,659
Homebuyer Grant Program	Homebuyer Fund	14.239	\$ 136,032	\$ -	\$ -	\$ 136,032
Homebuyer Grant Program	Housing Rehabilitation Fund	14.239	63,972	-	-	63,972
			\$ 200,004	\$ -	\$ -	\$ 200,004
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>						
Child Support Enforcement - Federal Portion	General Fund	93.563	\$ 16,346	\$ -	\$ -	\$ 16,346
Phase III Help America Vote Act	Computer and Photo Fund	93.617	30,845	-	-	30,845
			\$ 898,384	\$ (15,627)	\$ -	\$ 882,757
TOTAL FEDERAL AWARDS RECEIVED						

SEE ACCOMPANYING NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

-132-

<u>Finding No.</u>	<u>Description</u>
SA2011-1	<p><u>CFDA number(s) affected:</u> 14.239</p> <p><u>Program titles:</u> Homebuyer Assistance Program</p> <p><u>Federal Agencies:</u> Department of Housing and Urban Development</p> <p><u>Criteria:</u> Signed Grant Agreement, Section 12b. Additional Requirements</p> <p><u>Statement of Condition:</u> Through our inquiry and observation, we noted that the County did not have a current sexual harrasment policy inclusive of all of the required elements as agreed to in the signed grant agreement.</p> <p><u>Questioned Costs:</u> None</p> <p><u>Perspective Information:</u> The County's various collective bargaining agreements to contain language referencing the applicability of laws regarding sexual harrasment. However, there is not a County-wide policy that includes all of the required elements as stated in the signed grant agreement.</p> <p><u>Cause and effect:</u> While items SA2011-1 did not cause any immediate errors or misstatements in the financial statements, it is important to be aware of the noncompliance.</p> <p><u>Recommendation:</u> The County Board should review the provision of the signed grant agreement and develop and adopt a sexual harrasment policy that is consistent with the provisions of the signed grant agreement.</p> <p><u>View of Responsible Officials:</u> The auditee is not in disagreement with these audit findings and will take corrective action. The County Board is currently reviewing a County-wide sexual harrasment policy.</p> <p><u>Contact Names and Implementation Dates:</u> Brent Gentry, Chairman 618-997-1301 ext. 135</p> <p>Implementation of corrective action is to occur during the fiscal year ending 11/30/2012.</p> <p><u>Corrective Action:</u> The auditee is not in disagreement with these audit findings and will take corrective action. The County Board did adopt a County-wide sexual harrasment policy.</p>

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

Finding No.	Description
SA2011-2	<p><u>CFDA number(s) affected:</u> 16.734</p> <p><u>Program titles:</u> DOJ Technology Grant</p> <p><u>Federal Agencies:</u> Department of Justice</p> <p><u>Pass-through entity to:</u> Williamson County 911</p> <p><u>Criteria:</u> Williamson County Government's Internal Controls over Cash Proper Bank Signatory Authority Requirement for W-9 before disbursement 50 ILCS 750/15.4c Subrecipient monitoring requirements</p> <p><u>Statement of Condition:</u> \$600,000 of federal funds was wired from the Williamson County 911 Fund's bank account without the required signatory or knowledge on the County level. Also, while the bank reconciliation process did discover the wire transfer, it did not result in an investigation of the \$600,000 wire transfer.</p> <p><u>Questioned Costs:</u> None at this level of single audit.</p> <p><u>Perspective Information:</u></p> <ul style="list-style-type: none"> - The single audit identified a direct federal award of \$600,000 from the Department of Justice. The \$600,000 federal award was direct deposited into the Williamson County 911 Fund's bank account. - Upon inquiry, no official or employee on the County level was either aware of the federal award or the subsequent wire transfer. It appears that the Williamson County 911 Board utilized Williamson County Government's federal tax identification number without the Williamson County Board's knowledge or consent. - The Williamson County 911 Board is a separate Board organized under 50 ILCS 750/15.4a. The Williamson County Board of Commissioners appoint the members of the Williamson County 911 Board. - As per 50 ILCS 750/15.4c, the Williamson County Treasurer is the custodian of the bank account for the Williamson County 911 Board. The bank account is held at a local financial institution. The Williamson County Treasurer's office receives authorized claim forms for disbursements, prepares all accounts payable checks and payroll checks, records all deposits, authorizes all bank transfers and other banking activity, and prepares all bank reconciliations. - The Williamson County Treasurer is the only authorized signatory on the Williamson County 911 Fund's bank account. The Williamson County Treasurer is also the only person authorized to perform wire transfers from the Williamson County 911 Fund's bank account.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

-134-

Finding No.	Description
SA2011-2	<ul style="list-style-type: none">- One employee in the County Treasurer's office prepares the bank deposits and prepares the accounts payable checks. Another employee in the County Treasurer's office prepares the payroll checks. Another employee in the County Treasurer's office prepares the bank reconciliations. - Per the bank statement, on April 18, 2011, the County received two direct deposits in the amount of 1) \$79,005 and 2) \$520,995 for a total of \$600,000 in federal awards. The direct deposits were made into the Williamson County 911's bank account of which the County Treasurer is the custodian. - Per the bank statement, on April 20, 2011, a direct wire transfer in the amount of \$600,000 was taken out of the Williamson County 911 Bank account. The wire transfer was made to a company named "NG-911." - Per the completed wire transfer form provided by the local financial institution, the wire transfer was requested by telephone on April 19, 2011. - Upon tests of the wire transfer transaction, it was noted that the wire transfer was not authorized by the County Treasurer. The documentation provided by the local financial institution for the transfer determined that the wire transfer was authorized via telephone by the Williamson County 911 Director, which is a deviation from 50 ILCS 750/15.4c. - It was also noted that there was no board approved claim form which is also a deviation from 50 ILCS 750/15.4c. Also, due to a lack of an approved claim form, the County Clerk's office was unaware of the transaction and vendor. Therefore, the W-9 process was not completed for the vendor prior to the disbursement. - The lack of an authorized claim form also resulted in a lack of supporting documentation in the form of an invoice for the \$600,000 wire transfer. - As Williamson County Government was not aware of the federal award, no Subrecipient monitoring was performed during the fiscal year ended 11/30/2011. - As a separate legal entity, the Williamson County 911 Board has retained an independent auditor to audit the expenditure of federal awards at the Subrecipient level. - As of the date of this report, the single audit of the Williamson County 911 Board has not been completed.

Cause and effect:

The cause of the finding was an unauthorized person contacted the bank for a wire transfer of funds. The effect was a lack of supporting documentation for the disbursement of funds.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

Finding No.	Description
-------------	-------------

SA2011-2

Recommendations:

The following recommendations are made:

- The Williamson County Board should address the unauthorized use of the County's federal identification number with the Williamson County 911 Board.
- If Williamson County Government's federal identification number is used by another party, Williamson County Government should then perform Subrecipient monitoring of all federal awards obtained under its federal identification number.
- The Williamson County Treasurer should address the local financial institution that allowed an unauthorized person access to funds in the Williamson County 911 Fund's bank account and request increased security measures for the bank account.
- The Williamson County Treasurer should instruct staff member(s) performing bank reconciliations and general ledger activity, that any items not entered into the system upon performing the bank reconciliation, should be investigated thoroughly.

View of Responsible Officials:

The Williamson County Board is in agreement that there were failures in internal controls in this area. The Williamson County Board has taken the steps as detailed in the corrective action section to mitigate this finding.

Contact Names and Implementation Dates:

Williamson County Government Contacts:

Brent Gentry, Chairman	618-997-1301 ext. 135
Bruce Troutman, Treasurer	618-997-1301 ext. 160
Celeste Sollers, Economic Development	618-997-1301 ext. 470

For an update on the Single Audit of the Williamson County 911 Board:

Ken Smith, 911 Executive Director	618-988-6911
-----------------------------------	--------------

Implementation of corrective has occurred as of August 29, 2012.

Corrective Action:

- The County Board requested and received supporting documentation of the \$600,000 payment. Supporting documentation, in the form of an after-the-fact claim along with a paid invoice has been put on file in the County Clerk's office. The County Board and County's Grant Monitor reviewed this documentation and determined that the funds had been used to purchase computer equipment and software. That purchase appeared to be in compliance with the stated purpose of the grant agreement.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

-136-

<u>Finding No.</u>	<u>Description</u>
SA2011-2	<ul style="list-style-type: none">- A W-9 has been completed for the vendor, NG911, who received the \$600,000 wire transfer and the W-9 has been put on file with the County Clerk's office, in accordance with County policy. - The County Treasurer contacted the local financial institution regarding the failures in the bank's internal controls that allowed an unauthorized person to wire \$600,000 from the bank account for which he is the custodian and the only authorized signatory. - The local financial institution sent a written reply dated July 6, 2012 to the County Treasurer indicating their failures in the process and the enhanced security measures that they were putting in place regarding this bank account. - The Williamson County Treasurer has instructed staff member(s) performing bank reconciliations and general ledger activity, that any items not entered into the system upon performing the bank reconciliation, should be investigated thoroughly. - The County Board member, who is also a Williamson County 911 Board member, attended a special 911 Board meeting on August 3, 2012 to present the these findings related to the \$600,000 disbursement and receive input on the 911 Board's corrective action plans. At the August 3, 2012 meeting, the following items were discussed:<ul style="list-style-type: none">- Details were provided regarding the \$600,000 wire transfer.- The issues of no completed claim form, support or 911 Board approval were discussed.- The local financial institution's role in the wire transfer was discussed.- The local financial institution's failures in controls over the bank account were discussed.- The letter from the local financial institution detailing out the advanced security measures that the bank was going to put into place on the County's account was discussed.- The element of proper financial reporting for the \$600,000 transaction was discussed.- The grant agreement and the location, ownership, inventory, visualization, insurance and future possession of the purchased equipment was discussed.- Elements of grant compliance, including bidding requirements, were discussed.- Views of the Illinois Commerce Commission regarding the project were discussed.- Communication methods between board members and the Executive Director were discussed.- The overlapping duties of the Executive Director who is also the chairman of a group titled Counties of Southern Illinois or CSI were discussed.

WILLIAMSON COUNTY GOVERNMENT
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(FEDERAL AWARDS UNDER OMB CIRCULAR A-133)
NOVEMBER 30, 2012

-137-

<u>Finding No.</u>	<u>Description</u>
SA2011-2	<ul style="list-style-type: none">- 911's position that this finding was a County Board issue to resolve was discussed.- After the above discussions on August 3, 2012, the 911 Board took the following actions during the August 3, 2012 meeting:<ul style="list-style-type: none">- They requested the Executive Director present the 911 Board with greater detailed financial information each month that reconciles with the County Treasurer's monthly bank reconciliation.- They requested that the monthly bank statement and bank reconciliation, as prepared by the County Treasurer's office, be presented with the Board's monthly financial information.- They instructed the Executive Director to resolve all outstanding unreconciled financial items between his financial reporting software and the County Treasurer's financial reporting software.- They requested that greater support detail be provided with claim forms, excluding claims for the vendor known as CSI. The Board was undetermined if greater support for claims for CSI would be required.- The 911 Board acknowledged that there were errors in processing the \$600,000 transaction. However, the majority of the 911 Board indicated that they did not believe that there was any malicious intent on the part of the Executive Director.- The County Board member, who is also a Williamson County 911 Board member, attended the 911 Board's regular monthly meeting on August 16, 2012. There was no further follow-up action regarding the \$600,000 transaction as a result of that meeting.- In a letter dated August 29, 2012, the County Board notified the 911 Board of the required procedures when utilizing the County's federal identification number, the requirement to adhere to the County's grant management policy, the requirement to have Subrecipient monitoring performed, and the expectation of the submission of the 911 Board's single audit to the County Board for the year ended November 30, 2011 when it is complete and accepted by the 911 Board.- Since becoming aware of the grant award, the County's grant monitor has completed the required Subrecipient monitoring and has kept written documentation of the required Subrecipient monitoring. The County's grant monitor has notified the 911 Board of the requirement to Subrecipient monitor the grant award, ensured that the 911 Board engaged for a separate independent audit and that the audit to be performed is a single audit, and has reminded the 911 Board that they will be required to provide a copy of the completed single audit to the County Board when completed and approved by the 911 Board.- The County Board has also requested assistance from the States Attorney's office in order to review and modify the current Intergovernmental agreement in order to find ways to further the understanding of each entity's responsibilities.

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